

Reject Code Number	Reject Code Description	Reject Code Solution
001	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
003	The return is not for the current tax year.	Previous year returns cannot be filed electronically.
004	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
005	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
006	The taxpayer's Social Security number is blank.	Please make sure the taxpayers Social Security number is correct.
007	A part of the taxpayer's name or address is blank or exceeds the maximum number of characters.	Please make the address fields and names on the return are complete and accurate.
008	An Extension was filed later than 04/16/13.	Extensions must be filed no later than the due date.
009	The M-2210 amount on the Form 1 must equal the penalty amount on the Form M-2210.	Please make sure that the M-2210 amounts on the Form1 and on the Form M-2210 are correct.
010	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
012	When the overpayment amount is greater than zero, the tax due amount should not be present.	Please make sure that the amount in the tax due line is correct.
014	The Social Security number and name of the primary and/or spouse does not match DOR records.	Please verify the Social Security Number and name, if the information is correct resubmit the return and it will be accepted.
015	The filing status has not been selected.	Please make sure a filing status has been selected.
016	A return can only be rejected a maximum of five times. Once it is rejected for the fifth time it may not be filed electronically again.	This return cannot be filed electronically.
017	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
018	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
020	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.

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022	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
023	The City field on the of the taxpayer's address is not properly formatted.	Please enter alpha characters only in the City field. Do NOT abbreviate cities.
024	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
025	The wages entered are negative.	Please make sure that the wages on the Form 1 are positive.
026	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
027	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
028	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
029	The EFIN of the originator of the return is not on DOR's list of approved EFIN's from the IRS.	If you do not have a valid EFIN with the IRS, you must apply to the IRS and be approved. If you have a valid EFIN with the IRS, please call DOR's Customer Service at 617-887-6367.
030	The data records of the tax return are not in the correct sequence.	Please contact your software provider and/or transmitter.
031	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
032	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
036	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
037	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
038	Tax after credits does not equal tax minus total credits on the return.	Please check the tax and credit amounts on the return.
039	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
042	The deduction for spouse's FICA is entered, although taxpayer is not filing jointly.	Please check the filing status.

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043	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
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045	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
047	An amount on the return has been calculated incorrectly.	Check your acknowledgement to determine which form or schedule is producing the error. Verify for that form or schedule that all amounts have been calculated correctly.
048	The dependent under 12 deduction is not equal to the number of dependents shown on the return multiplied by \$3600.	Please check the number of dependents claimed and the amount claimed for the child under 12 deduction.
049	Both the child under 12 deduction and the child care expense deduction are being claimed. Only one or the other is allowed.	Please make sure that you are taking only the child under 12 deduction or the child care expense deduction, not both.
050	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
051	The number of dependents claimed for the dependents under 12/age 65 or over Deduction is incorrect.	Please enter 0, 1 or 2 for the number of dependents claimed for the dependents under 12/age 65 or over Deduction (Form 1, Line 13; Form NR/PY, Line 16).
053	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
055	The dependent deduction has been claimed, and the filing status is married filing separate.	You cannot claim the dependent deduction if the filing status is married filing separate.
057	The over 65 exemption being claimed is incorrect.	Please make sure you are taking the correct age 65 or over exemption.
059	The blindness exemption amount is incorrect.	Please check you are taking the correct blindness exemption amount.
060	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
061	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
063	Married filing jointly returns require two taxpayers Social Security numbers.	Please check that each taxpayer has a valid Social Security number.
065	Married filing separate returns must contain the spouse's Social Security number.	Please enter the spouse's Social Security number.

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070	The primary Social Security number is not valid.	Please make sure that the primary Social Security number is correct.
071	The secondary Social Security number is not valid.	Please make sure that the secondary Social Security number is correct.
072	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
073	The Schedule NTS-L- NR/PY subtotal has been calculated incorrectly.	Please make sure that the Schedule NTS-L- NR/PY subtotal is correct.
074	The return is claiming No Tax status and the filing status is Married Filing Separate Return.	If the filing status is Married Filing Separate Return, you do not qualify for No Tax Status.
075	The Interest and Dividends amount from Form 1 does not equal the amount from the Schedule B.	Please make sure that the Interest and Dividends amount on the Schedule B and Form 1 are correct.
076	Mass. bank interest reported on the Form 1 is different from the amount reported on Schedule B.	Please make sure that the Mass. bank interest amounts reported on the Schedule B and Form 1 are correct.
077	The 12% Income amount on the Form 1, must equal adjusted gross 12% Income amount on the Schedule B.	Please make sure that the 12% Income amount on the Schedule B and Form 1 are correct.
078	The Capital Gain Tax amount on the Form 1, must equal the Capital Gain Tax amount on the Schedule D or the Schedule D-IS.	Please make sure that the Capital Gain Tax amounts are correct.
079	Schedule D subtotal calculated wrong.	Please make sure that all of the Schedule D subtotals are correct.
082	The refund amount is incorrect.	Please make sure that the refund amount is correct.
083	The Schedule D-IS flag is checked and the Schedule D-IS is not present.	Please make sure that the Schedule D-IS is correct.
084	The Total 5.3% (or optional 5.85) income on the Form 1 NR/PY does not equal the same field on the Schedule NTS-L-NR/PY.	Please make sure that the Total 5.3% (or optional 5.85) income on the Form 1 NR/PY and the same field on the schedule NTS-L- NR/PY amounts are correct.
087	For the Schedule Y, amounts are present in lines 4 and/or 9, but no radio buttons are filled.	Please make sure that if amounts are present in lines 4 and/or 9 on the Schedule Y, that the appropriate boxes are checked.
089	The Total Tax amounts on the Form 1 NR/PY and the Schedule NTS-L-NR/PY are not equal.	Please make sure that the Total Tax amounts on the Form 1 NR/PY and the schedule NTS-L-NR/PY are correct.
090	The Limited Income Credit on the Form 1 NR/PY and the schedule NTS-L-NR/PY are not equal.	Please make sure that the Limited Income Credit on the Form 1 NR/PY and the Schedule NTS-L-NR/PY are correct.

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092	This Social Security number is not eligible to file electronically.	This Social Security number is not eligible to file electronically.
093	Wages reported on the Form 1 are less then the sum of the wages from the W-2's.	Please make sure that the wages reported on the Form 1 are based on the Form W-2's wages submitted with the return.
094	The Form 1 NR/PY, Line 14c amount is incorrect.	Please make sure that the line 14c amount is correct.
095	The withholding amount shown on the return, does not equal the sum of the withholding from all of the W-2's, W-2G's, etc..	Please make sure that the withholding amount is correct.
096	When Long-Term Capital Gains on Collectibles amount is greater than zero on the Schedule B, then Long Term Gains on Collectibles must be present on Schedule D or Schedule D-IS.	Please make sure that the Long Term Gains on Collectibles amounts on the Schedule B & D are correct.
097	The Rental Deduction amount is incorrect.	Please make sure that the Rental Deduction amount is correct.
098	When the cost of goods sold and/or operations is significant on Schedule C, then it must equal the amount on Schedule C-1.	Please make sure that the cost of goods sold and/or operations amounts are correct.
099	If the Business/Profession or farm income/loss amount is present on the return, then at least one SCH C or US SCH F must be present.	Please make sure that the Business/Profession or farm income/loss amount is correct.
100	The Total Credits on the Form 1 must equal the Limited Income Tax Credit plus Schedule Z credits.	Please make sure the Total Credits amount is correct.
102	When Taxable Earned Income is less than \$10, then the tax due must be 0.	Please make sure that the Tax Due amount is correct.
103	The Withholding amount is incorrect based on the information filed with the return.	Please make sure that the withholding amount is correct.
104	The Massachusetts Election Contribution amount is incorrect.	Please make sure that the Massachusetts Election Contribution amount is correct.
105	The Total Tax Payment amount is incorrect based on the information filed with the return.	Please make sure that the Total Tax Payment amount is correct.
107	The EFW settlement date must be valid.	Please make sure that the EFW settlement date is correct, if it is and you are still having a problem please contact your software provider and/or transmitter.

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108	If a refund is being claimed; the total tax payments must be greater than the tax after credits plus contributions.	Please make sure that the payments and/or refund amounts are correct.
110	The address field is not properly formatted.	For the address, please enter alpha characters only and do NOT abbreviate cities, if the address is correct please contact your software provider and/or transmitter.
111	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
112	The following fields cannot be blank: Address, City/Town, State, First Name or Last name.	Please make sure that the Address, City/Town, State, First Name or Last name fields are correct.
113	The Schedule TDS is present and the box on the Form 1 is not checked, or the Schedule TDS is not present and the box on the Form 1 is checked.	Please make sure that the Schedule TDS is correct.
115	When the filing the status is Single or Head of Household then the Spouse's Social Security number should be blank.	Please make sure that the Spouse's Social Security number is correct.
116	A line item that is significant requires a statement, yet no statement is present.	Please contact your software provider and/or transmitter.
118	On the Form 1 NR/PY, Total Working Days must equal working days outside Mass. plus working days inside Mass.	Please make sure that the Total Working Days amount is correct.
119	The credit forward amount applied to the next tax year exceeds the Overpayment minus any penalties.	Please make sure that the credit forward amount is correct.
120	Electronic Funds Withdrawals cannot be warehoused with a settlement date later than 04/16/13.	Please make sure that the EFW settlement date is correct.
122	There is missing or invalid information on a Form W-2.	Please make sure that the Form W-2 is correct.
124	For each Form W-2G that is present, payer name and payer identification must be present.	Please make sure that the W2-G(s) is correct.
125	The payer name and payer identification is missing from the 1099R.	Please make sure that the 1099R(s) is correct.
126	The paid preparer's information on the Form 1 is incorrect.	Please make sure that the paid preparer's information on the Form 1 is correct.
127	The wages on a W-2 are less than the state tax withheld.	Please make sure that the W-2 information is correct.

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129	If the Total Payment amount is equal to the Tax after Credits plus Contributions and Use Tax amount, then the Refund amount, Credit Forward amount and Overpayment amount must be equal to zero.	Please make sure that the total payments, tax after credits, voluntary contributions, overpayment applied, and refund amounts are correct.
130	The Total Exemptions amount is not correct.	Please make sure that the Total Exemption amount is correct.
131	Total other Income from Schedule X does not equal other Income on the Form 1.	Please make sure that the Schedule X Total other Income and the Form 1 Other Income amounts are correct.
132	Total other Deductions from Schedule Y does not equal other Deductions on the Form 1.	Please make sure that the Schedule Y Total other Deductions and the Form 1 Other Deductions amounts are correct.
133	The Schedule Z credit amount does not match the Form 1 Schedule Z credit amount.	Please make sure that the Schedule Z amount and the Form 1 Schedule Z amount are correct.
135	The Brownfields Credit has been claimed, but the Brownfields certificate number is not present.	Please make sure that the Brownfields Credit amount and certificate number are correct.
136	The Film Incentive Credit has been claimed, but the Film Incentive certificate number is not present.	Please make sure that the Film Incentive Credit amount and certificate number are correct.
137	The Medical Device Credit has been claimed, but the Medical Device certificate number is not present.	Please make sure that the Medical Device Credit amount and certificate number are correct.
138	The Total Deduction amount is incorrect.	Please make sure that the Total Deduction amount is correct.
139	The Social Security number on one of the following forms: W-2 or 1099-R does not match either the primary or secondary Social Security numbers on the Form 1.	Please make sure that the Social Security number on all forms is correct.
141	The No tax status is incorrect.	Please make sure that the No Tax Status is correct.
142	The Refundable Dairy Credit certificate number is missing or invalid.	Please make sure that the Refundable Dairy Credit certificate number is correct.
143	The Commuter Deduction amount is incorrect.	Please make sure the Commuter Deduction amount is correct.
144	The Form M-4868 end date is not 12/31/12.	Please make sure that the Form M-4868 end date is correct.
145	The number of legally blind exemptions must be 0, 1 or 2.	Please make sure that the number of blindness exemptions claimed is correct.

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146	The electronic extension is not properly formatted.	Please contact your software provider and/or transmitter.
147	Schedule C has reported wages on line 25 and the EIN is missing on the Schedule C.	Please make sure that the EIN is present on the Schedule C when wages are reported as an expense on the Schedule C.
148	The return does not qualify for the Limited Income Credit, but it was claimed on the return.	Please make sure that the Limited Income Tax Credit is correct.
149	A return can only claim two blindness exemptions if the filing status is married filing jointly.	Please check that the number of exemptions claimed for legally blind entered and the filing status are correct.
150	The maximum child care deduction amount is incorrect.	Please make sure that the child care expenses amount is correct.
151	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
152	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
153	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
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156	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
157	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
158	The bank interest amount is incorrect.	Please make sure that the bank interest amount is correct.
159	The bank interest exemption amount is incorrect.	Please make sure that the bank interest exemption amount and or the filing status are correct.
160	The Total Income amount is incorrect.	Please make sure that the Total Income amount is correct.
161	The Taxpayer's and/or Spouse's FICA amount is incorrect.	Please make sure that the Taxpayer's and/or Spouse's FICA amount is correct.

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163	The Rental Deduction amount is incorrect.	Please make sure that the Rental Deduction amount is correct.
165	The Income after Deductions amount is incorrect.	Please make sure that the income after deductions amount is correct.
171	The return indicates that a Schedule D-IS is present, but the Schedule D-IS flag is not checked.	Please make sure that the Schedule D-IS flag is correct, if so please contact your software provider and/or transmitter.
172	The extension has a payment amount and the banking information is missing/incomplete.	Please make sure that the banking information is correct.
173	The sum of all the statutory Schedule C's income is not greater than or equal to the sum of all the statutory W-2's.	Please make sure that the statutory Schedule C's and W-2's are correct.
174	The Schedule DI is required for this return.	Please make sure that the Schedule DI is correct.
175	The Income after Exemptions amount is not correct.	Please make sure that the Income after Exemptions and deductions are correct.
176	A statement is required for a Form NR/PY when the difference between line 3 and line 14f is greater than 10%.	Please make sure that the return contains the necessary statement.
177	The 12% income amount and/or the 12% tax amount is incorrect.	Please make sure that 12% income amount and/or the 12% tax amount is correct.
179	You have entered a negative amount where you cannot enter a value less than zero.	Check your acknowledgement to determine which Form/Schedule and line item is affected and make sure that the amount entered is correct.
181	The Form 1 NR/PY must be a Part Year Resident, Nonresident or filing as both non-resident and part year resident.	Please make sure that the residency status box is correct.
182	The Nonresident box is checked and there is information in the Part Year Resident date fields.	Please make sure that the Part Year date fields and residency status are correct.
183	The Part Year resident box is checked and there is no information in the Part Year resident date fields.	Please make sure that the Part Year date fields and residency status are correct.
184	The Part Year Resident total days are incorrect.	Please make sure that the Part year date fields and residency status are correct.
185	The Tax on the return is not correct.	Please make sure that the Tax amount is correct.
186	For Part Yr resident Form 1 NR/PY, no values should be reported on lines 13 and 14.	Please make sure that lines 13 and 14 on the Form 1 NR/PY are correct.

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187	The return qualifies for the Limited Income Credit, but it was not claimed on the return.	Please make sure that the Limited Income Tax Credit is correct.
188	The Tax after Credits plus Voluntary Contributions and Use Tax amount is incorrect.	The Tax after Credits plus Voluntary Contributions and Use Tax amount is incorrect.
189	The Tax Due amount is incorrect.	Please make sure that the Tax Due amount is correct.
190	The Total Tax amount is incorrect.	Please make sure that the Total Tax amount is correct.
191	The Overpayment has been calculated incorrectly.	Please make sure that the Overpayment amount is correct.
193	The extension payment amount is zero and bank information is present.	Please make sure that the extension payment amount and/or the bank information is correct.
194	Overpayment and Tax Due cannot both be present.	Please make sure that the Tax Due and Overpayment amounts are correct.
195	The blindness exemption amount is incorrect.	Please make sure that the blindness exemption amount is correct.
196	The Form 1 NR/PY is claiming the Limited Income Credit or is claiming No Tax Status and the Schedule NTS-L-NR/PY is not present.	Please make sure that the Schedule NTS-L-NR/PY is correct.
199	The return is entitled to the Limited Income Tax Credit, but the amount taken does not match the DOR calculated amount.	Please make sure that the limited Income Tax Credit amount is correct.
200	If the deduction and exemption ratio is present, the total income must be greater than zero.	Please make sure that the total income amount is correct.
201	The Dependent Exemption amount is incorrect.	Please make sure that the number of Dependents and the Dependent Exemption amount are correct.
202	If claiming the Earned Income Credit, the Amount from the US Return and the number of qualifying children must be present.	Please make sure that the EIC Amount from the US Return and the number of qualifying children are correct.
203	The age 65 or over Exemption amount is incorrect.	Please make sure that the over 65 Exemption amount is correct.
204	The Blindness Exemption amount is incorrect.	Please make sure that the Blindness Exemption amount is correct.
205	The Mass. EIC amount is incorrect.	Please make sure that that the Mass. EIC amount is correct.

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206	For a Form 1-NR/PY the Total 5.3% income, line 12 must equal line 14a.	Please make sure that lines 12 and 14a on the Form 1 NR/PY are correct.
207	For Form 1-NR/PY, line 14b Interest income must be the smaller of the Mass. bank interest or the exemption.	Please make sure that the Interest Income amount on the Form NR/PY Line 14 amount is correct.
208	The Mass EIC amount is incorrect.	Please make sure that the EIC amount is correct.
209	The Total Income amount is incorrect.	Please make sure that the Total Income amount is correct.
210	The Total income amount (line 14f) is incorrect.	Please make sure that the Total Income amount is correct.
211	The Deduction and Exemption ratio is incorrect.	Please make sure that the Deduction and Exemption ratio is correct.
213	The Total Exemptions amount is incorrect.	Please make sure that the Total Exemption amount is correct.
216	The Rental Deduction amount is incorrect.	Please make sure that the Rental Deduction amount is correct.
218	The Schedule NTS-L-NR/PY has been filed with a resident return.	Please make sure that the Schedule NTS-L-NR/PY is correct.
220	The Wages, Salaries, Tips, And Other Employee Compensation amount is incorrect.	Please make sure that the Wages, Salaries, Tips, And Other Employee Compensation amount is correct.
224	The Mass Bank Interest Exemption amount is incorrect.	Please make sure that the Mass. Bank Interest exemption amount and/or the filing status is correct.
227	The number of US Schedule F's has exceeded the limit.	Please make sure that the number of Schedule F's is correct.
228	The return indicates an M-2210 penalty, but the Form M-2210 is not present.	Please make sure that the M-2210 is present, if so please contact your software provider and/or transmitter.
229	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
230	The payment with the return exceeds the Tax Due amount.	Please make sure that the payment amount with the return does not exceed the Tax Due amount on the return.
231	The total exemptions amounts do not agree. (Form 1 lines 2f and 18, Form NR/PY Lines 4f and 22).	Please make sure that the exemption amounts are correct.

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232	The Alimony amount and/or the Taxable IRA amount is incorrect.	Please make sure that the Alimony amount and/or the Taxable IRA amount is correct.
233	The Social Security number on the M-2210 is different from either of the Social Security numbers on the return.	Please make sure that the Social Security number on the M-2210 is correct.
234	When the exception to the M-2210 is checked on the Form 1, then one of the exceptions to the underpayment penalty must be checked on the Form M-2210.	Please make sure that the exceptions to the underpayment penalty on the Form M-2210 is correct.
235	When the exception to the M-2210 is checked on the Form M-2210, then one of the exceptions to the underpayment penalty must be checked on the Form 1.	Please make sure that the exceptions to the underpayment penalty on the Form 1 is correct.
236	The current year tax amount on the Form M-2210 must equal current year tax amount on the Form 1.	Please make sure that the current year tax amount on the Form M-2210 is correct.
237	The total credits on the return must equal the total credits on the Form M-2210.	Please make sure that the total credits on the Form M-2210 is correct.
238	The Balance amount on the Form M-2210 is incorrect.	Please make sure that the Balance amount on the Form M-2210 is correct.
240	When the exception to the M-2210 is checked on the Form 1, then the Form M-2210 must be present.	Please make sure that the Form M-2210 is present, if so please contact your software provider and/or transmitter.
243	The Rental, Royalty, Remic, Partnership, S Corp, Trust, Income/Loss amount on the return must equal the amount on Schedule E.	Please make sure that the Schedule E amounts are correct.
244	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
245	If the Senior Circuit Breaker credit is greater than zero, the Schedule CB must be present.	Please make sure that the Schedule CB is present, if so please contact your software provider and/or transmitter.
246	The return does not qualify for the Senior Circuit Breaker Credit.	Please make sure that the Schedule CB is correct.
247	The living quarters status on the Schedule CB should be either "R" or "H".	Please make sure that the Schedule CB is correct.
248	The assessed value of the principal residence on the Schedule CB is greater than zero, but the living quarters status is not "H".	Please make sure that the Schedule CB is correct.
249	The Senior Circuit Breaker Credit amount is incorrect.	Please make sure that the Senior Circuit Breaker Credit amount is correct.

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251	The Total Mass. Income amount on the Schedule CB is incorrect.	Please make sure that the Total Mass. Income amount on the Schedule CB is correct.
252	The Dependent Exemption amount on the Schedule CB is incorrect.	Please make sure that The Dependent Exemption amount on the Schedule CB is correct.
253	The Over 65 Exemption amount on the Schedule CB is incorrect.	Please make sure that The Over 65 Exemption amount on the Schedule CB is correct.
254	The Blindness Exemption amount on the Schedule CB is incorrect.	Please make sure that The Blindness Exemption amount on the Schedule CB is correct.
255	The Exemptions from Income amount on the Schedule CB is incorrect.	Please make sure that the Exemptions from Income amount on the Schedule CB is correct.
256	The Qualifying Income on the Schedule CB is incorrect.	Please make sure that The Qualifying Income on the Schedule CB is correct.
257	The Qualifying Income level has been exceeded for the Schedule CB.	Please make sure that the Schedule CB is correct.
258	Your living quarters status is Renter and you filled in a line pertaining to Homeowners on the Schedule CB.	Please make sure that the Schedule CB is correct.
259	Your living quarters status is Homeowner and you filled in a line pertaining to Renters on the Schedule CB.	Please make sure that the Schedule CB is correct.
260	The Line 12 amount on the Schedule CB is incorrect.	Please make sure that the Line 12 amount on the Schedule CB is correct.
261	The Line 14 amount on the Schedule CB is incorrect.	Please make sure that the Line 14 amount on the Schedule CB is correct.
262	The Line 15 amount on the Schedule CB is incorrect.	Please make sure that the Line 15 amount on the Schedule CB is correct.
263	The Line 16 amount on the Schedule CB is incorrect.	Please make sure that the Line 16 amount on the Schedule CB is correct.
264	The total Schedule CB credit cannot exceed \$1000.	Please make sure that the Total Schedule CB Credit is correct.
265	The Schedule CB credit must equal the CB credit taken on the Form 1.	Please make sure that the Schedule CB is correct.
266	The total Amount of Rent paid is greater than zero on the Schedule CB, thus twenty-five percent of the total rent and the landlord's information must be present.	Please make sure that the Schedule CB is correct.

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267	The line 17 amount on the Schedule CB is incorrect.	Please make sure that the line 17 amount on the Schedule CB is correct.
268	Your living quarter's status is Homeowner and the Multi-use/Multi-family question has not been answered.	Please make sure that the Multi-use/Multi-family question is answered correctly.
269	The Unemployment Compensation amount must exceed the Unemployment Withholding amount.	Please make sure that the Unemployment information is correct.
270	The return has both a Schedule D and a Schedule D-IS.	Please make sure that only a Schedule D or a Schedule D-IS is present.
271	For a Part Year Resident return or a return filing as both a non-resident and part year resident, total days as a Massachusetts resident must be present.	Please make sure that the Total days are correct.
272	The Massachusetts State Lottery winnings are not reported on the correct line and/or the amount is incorrect.	Please make sure that the Massachusetts State Lottery winnings are reported on the correct line (Form 1, Line 8b, Form NR/PY Line 10b) and/or the amount is correct.
275	The Low Income Housing Credit has been claimed, but the Building certificate number is not valid.	Please make sure that the Low Income Housing Building certificate number is valid.
280	The Historic Rehabilitation Credit has been claimed, but the certificate number is not valid.	Please make sure that the Historic Rehabilitation Credit certificate number is valid.
282	The Refundable Conservation Tax Credit has been claimed, but the Refundable Conservation Tax Credit certificate number is not valid.	Please make sure that the Refundable Conservation Tax Credit certificate number is valid.
285	The Lead Paint Credit has been claimed, but the Schedule LP is not present or is incorrect.	Please make sure that the the Schedule LP is correct.
287	The number of units claimed on the Schedule Z, line 1a, does not agree with the Schedule LP.	Please make sure that the number of units claimed on the Schedule Z, agrees with the amounts on the Schedule LP.
290	The Economic Opportunity Area Credit has been claimed, but the Schedule EOAC is not present or is incorrect.	Please make sure that the the Schedule EOAC is correct.
295	The Septic Credit has been claimed, but the Schedule SC is not present or is incorrect.	Please make sure that the the Schedule SC is correct.
300	The Solar and Wind Credit has been claimed, but the Schedule EC is not present or is incorrect.	Please make sure that the the Schedule EC is correct.

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305	The Filing Status of Head of Household has been chosen with no dependents and the Custodial parent has released claim to exemption for child(ren) bubble has not been checked.	You are required and must be qualified to check the Custodial parent has released claim to exemption for child(ren) bubble if you are claiming no dependents with a filing status of Head of Household.
310	The Schedule Z, Income Tax Paid to Another State or Jurisdiction credit has been taken and no states or other jurisdictional codes are listed on the Schedule Z.	Please make sure that the state or jurisdictional code is listed on the Schedule Z.
315	A Schedule EOAC project does not have a Massachusetts address.	All Schedule EOAC projects must have a Massachusetts address.
317	A Schedule EC Principal Residence does not have a Massachusetts address.	The Schedule EC Principal Residence must be a Massachusetts address.
320	A Schedule LP unit does not have a Massachusetts address.	The Schedule LP unit must have a Massachusetts address.
325	A date on a credit schedule is not valid for the current tax year. Check your acknowledgement to determine which Credit Schedule and line item is affected and make sure that the date entered is correct.	Please make sure that the dates on the credit schedules are correct.
330	The Schedule EOAC, line 10 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	Please make sure that the Schedule EOAC, line 10 amount is correct.
335	The Schedule LP, line 8 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	Please make sure that the the Schedule LP, line 8 amount is correct.
340	The Schedule EC, line 5a amount must equal \$1000.	Please make sure that the Schedule EC, line 5a amount is \$1000.
345	The Schedule EC, line 9 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	Please make sure that the Schedule EC, line 9 amount is correct.
350	The Schedule RFC, line 2 amount does not agree with Form 1, line 31 or Form 1 NR/PY, line 36.	Please make sure that the Schedule RFC, line 2 amount is correct.
355	A Schedule SC Principal Residence does not have a Massachusetts address.	The Schedule SC Principal Residence must be a Massachusetts address.
360	The Schedule SC, Part 3, line 10 amount does not agree with the Schedule SC, Part 5, line 36 amount.	Please make sure that the Schedule SC, Part 3, line 10 amount is correct.
365	The Schedule SC, Part 3, line 12 amount does not agree with Form 1, line 27 or Form 1 NR/PY, line 31.	Please make sure that the Schedule SC, Part 3, line 12 amount is correct.

Reject Code Number	Reject Code Description	Reject Code Solution
438	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
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460	The Schedule Z, part 1, line 3 Septic Credit amount is greater than the maximum credit of \$1500.00.	Please make sure that the Schedule Z, part 1, line 3 Septic Credit amount is correct.
470	Solar Wind And Energy Credit amount is incorrect.	Please make sure that the Solar Wind And Energy Credit amount is correct.
500	The Vendor Code is missing or is incorrect.	Please contact your software provider and/or transmitter.
501	The Preparation Method is missing or is incorrect.	Please contact your software provider and/or transmitter.
510	The Human Organ Donation Deduction, Schedule Y, Line 16 is only available for full year residents.	Please make sure that you are entitled to the Human Organ Donation Deduction.
520	The Economic Development Incentive Program certificate number is not valid or is not required.	Please make sure that the Economic Development Incentive Program certificate is valid.
700	The Schedule HC is required for this return.	Please make sure that the Schedule HC is correct.
701	The Schedule HC date of birth is not present on the schedule or does not agree with the under 18 bubble.	Please make sure that the Schedule HC date of birth(s) are correct.
702	The Schedule HC, Page 1 is not completed properly.	Please make sure that Schedule HC, page 1 is correct.
703	The Schedule HC, Page 2 is not completed properly.	Please make sure that Schedule HC, page 2 is correct.
705	The personal exemption amount taken is incorrect and/or does not agree with the Schedule HC.	Please make sure that Personal Exemption amount and/or the Schedule HC is correct.
708	The Schedule HC penalty amount is incorrect based on the return.	Please make sure that the Schedule HC penalty amount is correct.
710	The Schedule HC penalty amount should be zero based on the return.	Please make sure that the Schedule HC penalty amount is correct.
712	The Schedule HC, Page 3 is not completed properly.	Please make sure that Schedule HC, page 3 is correct.

Reject Code Number	Reject Code Description	Reject Code Solution
720	The Schedule R/NR is required for this return or is not complete.	Please make sure that if filing as both a non-resident AND a part year resident, that the Schedule R/NR is present with the return.
721	The Schedule R/NR part 2, section A, column C, lines 15a and/or 15b are incorrect.	Please make sure that the Schedule R/NR part 2, section A, column C, lines 15a and/or 15b amounts are correct.
722	A value from the Schedule R/NR does not agree with the corresponding value on the Form 1 NR/PY.	Please make sure that the Schedule R/NR and the Form 1 NR/PY are correct.
723	The Form 1 NR/PY, Line 14a amount is incorrect.	Please make sure that the Form 1 NR/PY, Line 14a amount is correct.
740	Schedule D-IS part 3, line 23 amount does not agree with the amount from part1 and/or part 2.	Please make sure that the Schedule D-IS part 3, line 23 amount is correct.
741	The Schedule D-IS, part 3, line 25 amount is incorrect.	Please make sure that the Schedule D-IS, part 3, line 25 amount is correct.
750	The Refundable Film Credit is incomplete.	Please make sure that the Refundable Film Credit information is complete.
751	The Refundable Film Credit amount is incorrect.	Please make sure that the Refundable Film Credit amount is correct.
760	The Grantor/Owner Identification Number and the Entity's Identification number must both be present and the Grantor/Owner Identification Number must be equal to the primary or secondary SSN on the return.	Please make sure that both the Grantor/Owner Identification Number and the Entity's Identification number are correct.
761	The Form 2-G has not been completed properly.	Please make sure that the Form 2-G is correct.
770	A required field on the Schedule DI is missing.	Please make sure that the Schedule DI is completed correctly.
771	The number of entries on the Schedule DI is not equal to or greater than the number of dependents/EIC qualifying children claimed on the return.	Please make sure that the Schedule DI is completed correctly.
801	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
802	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
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808	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
818	A tax transmission has been filed after the end of the filing season.	Tax transmissions can not be filed after the filing season has ended.
819	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
821	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
824	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
825	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
840	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
850	The Routing number is invalid; the first two digits must be 01-12 or 21-32.	Please make sure that the Routing number is correct.
855	The Form 1099-M has not been completed properly.	Please make sure that the Form 1099-M is correct.
860	The Form PWH-WA has not been completed properly.	Please make sure that the Form PWH-WA is correct.
865	The Schedule E-1 has not been completed properly.	Please make sure that the Schedule E-1 is correct.
870	The Schedule E-2 has not been completed properly.	Please make sure that the Schedule E-2 is correct.
875	The Schedule E-3 has not been completed properly.	Please make sure that the Schedule E-3 is correct.

Reject Code Number	Reject Code Description	Reject Code Solution
880	The Schedule E Reconciliation has not been completed properly.	Please make sure that the Schedule E Reconciliation is correct.
885	The Schedule HC, line 6 answer is incorrect.	Please make sure that the Schedule HC, line 6 answer is correct.
890	The Schedule HC Certificate of Exemption Number is invalid.	Please make sure that the Certificate of Exemption number is correct.
892	The Schedule E Reconciliation is required for this return.	Please make sure that the Schedule E Reconciliation is present with the return.
894	The Schedule E Reconciliation, line 57 amount does not agree with Form 1, line 7 or Form 1-NR/PY, line 9.	Please make sure that the Schedule E Reconciliation, line 57 and/or the Form 1, line 7 or Form 1-NR/PY, line 9 amounts are correct.
900	A return has been previously accepted using the primary Social Security number.	A return has been filed for this Social Security Number, therefore this Social Security Number cannot electronically file.
901	The same Social Security number occurs on more than one return within the same transmission.	Please contact your software provider and/or transmitter.
902	A declaration control number of a return must not duplicate another DCN on a previously accepted return for the current processing year.	Please check that the declaration control number of the return has not been previously accepted. If you need further help please contact your software provider and/or transmitter.
903	A return has been previously accepted using the spouse's Social Security number	Please make sure that the Spouse's Social Security Number is correct.
906	The same Social Security number occurs as both a primary and secondary SSN within the same transmission.	Please make sure that the Social Security numbers are correct.
999	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.