

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540/NR/NRS/2EZ-005	016, 022	Return Header	There is an error with the State [State] and/or ZIP Code [ZipCode] provided in the Return Header. State [State] must be consistent with the standard abbreviations issued by the Postal Service. Zip Code [ZipCode] must be within the valid range of ZIP Codes listed for the state you indicated and cannot end in "00" (with the exception of 20500, White House ZIP Code).	Reject and Continue
F540/NR/NRS/2EZ-010	531		If Primary Taxpayer or Spouse/RDP date of death [DeceasedDate] is present, then Guardian/Executor Name [GuardianExecutorName] and Decedent Representative's Title [Title] must be present.	Reject and Continue
F540/NR/NRS/2EZ-020	531		If Guardian/Executor Name [GuardianExecutorName] and Decedent Representative's Title [Title] is present, then the Primary Taxpayer or Spouse/RDP date of death [DeceasedDate] must be present.	Reject and Continue
F540/NR/NRS/2EZ-030	556		There is an error with the Social Security Number [SSN] provided in the Return Header [CA-ReturnHeader]. The Primary Taxpayer's SSN [SSN] and Spouse/RDP SSN [SSN] must: <ul style="list-style-type: none"> <li>• Not be all zeroes</li> <li>• Not be all ones</li> <li>• Not be all twos</li> <li>• Not be all threes</li> <li>• Not be all fours</li> <li>• Not be all fives</li> <li>• Not be all sixes</li> <li>• Not be all sevens</li> <li>• Not be all eights</li> <li>• Be within the valid range of SSNs</li> <li>• Not have zeroes in the fourth and fifth digits</li> <li>• Not have all zeroes in the sixth through ninth digits</li> </ul>	Reject and Continue
F540/NR/NRS/2EZ-040	570		The Primary Taxpayer SSN [SSN] in the Return Header must match the Primary Taxpayer SSN [PrimarySSN] in the Submission Manifest [CA-SubmissionManifest].	Reject and Continue
F540/NR/NRS/2EZ-060	664		When the Transmission Type is equal to Online, then the CA PIN Type Code [CAPINTypeCode] must equal either "SelfSelectPIN-Online" or "NoPINUsed".	Reject and Continue
F540/NR/NRS/2EZ-070	666		When the Transmission Type is not equal to Online, then the CA PIN Type Code [CAPINTypeCode] must equal "PractitionerPIN", "SelfSelectPIN-Practitioner", or "NoPINUsed".	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

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F540/NR/NRS/2EZ-080	668		When the Transmission Type is not equal to Online, and the CA PIN Type Code [CAPINTypeCode] is "NoPINUsed", then the Jurat/Disclosure Code [JuratDisclosureCode] must be blank.	Reject and Continue
F540/NR/NRS/2EZ-090	670		<p>If CA PIN Type Code [CAPINTypeCode] is equal to "SelfSelectPIN-Practitioner", then the following elements must be present:</p> <ul style="list-style-type: none"> <li>• Jurat Disclosure Code [JuratDisclosureCode] and</li> <li>• Practitioner PIN [PractitionerPIN].</li> </ul> <p>In addition, the following element must also be present unless Filing Status [FilerStatus] is equal to Married/RDP Filing Jointly "MarriedOrRDPFilingJointly", the Primary Taxpayer Date of Death [DeceasedDate] is significant and the Spouse/RDP Date of Death [DeceasedDate] is not significant:</p> <ul style="list-style-type: none"> <li>• Primary Taxpayer Signature [PrimarySignature] including Prior Year AGI [PriorYearAGI]</li> </ul>	Reject and Continue
F540/NR/NRS/2EZ-100	671		<p>If CA PIN Type Code [CAPINTypeCode] is equal to "SelfSelectPIN-Practitioner" and the Filing Status [FilerStatus] is equal to Married/RDP Filing Jointly "MarriedOrRDPFilingJointly" then the following element must be present:</p> <ul style="list-style-type: none"> <li>• Spouse/RDP Signature [SpouseRDPSignature] including Prior Year AGI [PriorYearAGI]</li> </ul> <p><b>Exception:</b> The Spouse/RDP Date of Death [DeceasedDate] is significant.</p>	Reject and Continue
F540/NR/NRS/2EZ-110	672		If CA PIN Type Code [CAPINTypeCode] is equal to "SelfSelectPIN-Online", then the Practitioner PIN [PractitionerPIN] element cannot be present.	Reject and Continue
F540/NR/NRS/2EZ-120	673		When Transmission Type is equal to Online and CA PIN Type Code [CAPINTypeCode] is equal to "NoPINUsed", then the Jurat Disclosure Code [JuratDisclosureCode] must equal "RegularOnlineFiling" and Form 8453-OL is required to be completed.	Reject and Continue
F540/NR/NRS/2EZ-130	675		The Primary Taxpayer PIN [PIN] cannot equal 00000.	Reject and Continue
F540/NR/NRS/2EZ-140	675		The Spouse/RPD PIN [PIN] cannot equal 00000.	Reject and Continue
F540/NR/NRS/2EZ-150	676		<p>If CA PIN Type Code [CAPINTypeCode] is equal to "NoPINUsed", then the following elements cannot be present:</p> <ul style="list-style-type: none"> <li>• Primary Taxpayer Signature [PrimarySignature],</li> <li>• Spouse/RDP Signature [SpouseRDPSignature], and</li> <li>• Practitioner PIN [PractitionerPIN].</li> </ul>	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540/NR/NRS/2EZ-160	677		If CA PIN Type Code [CAPINTypeCode] is equal to "PractitionerPIN", "SelfSelectPIN-Practitioner", or "SelfSelectPIN-Online" AND Filing Status [FilerStatus] is other than "MarriedOrRDPFilingJointly", then the Spouse/RDP Signature [SpouseRDPSignature] cannot be present.	Reject and Continue
F540/NR/NRS/2EZ-170	679		The Prior Year AGI [PriorYearAGI] in the Primary Taxpayer Signature [PrimarySignature] element does not match FTB's records, therefore you cannot sign your return electronically. You can still e-file by signing Form 8453-OL.	Reject and Continue
F540/NR/NRS/2EZ-180	680		The Prior Year AGI [PriorYearAGI] in the Spouse/RDP Signature [SpouseRDPSignature] element does not match FTB's records, therefore you cannot sign your return electronically. You can still e-file by signing Form 8453-OL.	Reject and Continue
F540/NR/NRS/2EZ-190	681		If CA PIN Type Code [CAPINTypeCode] is equal to "SelfSelectPIN-Online", then the following elements must be present: <ul style="list-style-type: none"> <li>• Jurat Disclosure Code [JuratDisclosureCode]</li> </ul> <p>In addition, the following element must also be present unless Filing Status [FilerStatus] is equal to Married/RDP Filing Jointly "MarriedOrRDPFilingJointly", the Primary Taxpayer Date of Death [DeceasedDate] is significant and the Spouse/RDP Date of Death [DeceasedDate] is not significant:</p> <ul style="list-style-type: none"> <li>• Primary Taxpayer Signature [PrimarySignature] including Prior Year AGI [PriorYearAGI]</li> </ul>	Reject and Continue
F540/NR/NRS/2EZ-200	682		If CA PIN Type Code [CAPINTypeCode] is equal to "SelfSelectPIN-Online" and the Filing Status [FilerStatus] is equal to Married/RDP Filing Jointly "MarriedOrRDPFilingJointly" then the following element must be present: <ul style="list-style-type: none"> <li>• Spouse/RDP Signature [SpouseRDPSignature] including Prior Year AGI [PriorYearAGI]</li> </ul> <p><b>Exception:</b> The Spouse/RDP Date of Death [DeceasedDate] is significant.</p>	Reject and Continue
F540/NR/NRS/2EZ-210	684		The Practitioner's PIN [PIN] in the Return Header cannot equal 00000.	Reject and Continue
F540/NR/NRS/2EZ-220	686		There is an error with the Prior Year California Adjusted Gross Income [PriorYearAGI] amount provided in the Return Header. The Primary Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the Primary Taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income) amount. They may still e-file by signing a California e-file Return Authorization for Individuals, form (FTB 8453 or 8453-OL).	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540/NR/NRS/2EZ-230	687		There is an error with the Prior Year California Adjusted Gross Income [PriorYearAGI] amount provided in the Return Header. The Spouse/RDP on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the Spouse/RDP did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income) amount. They may still e-file by signing a California e-file Return Authorization for Individuals, form (FTB 8453 or 8453-OL).	Reject and Continue
F540/NR/NRS/2EZ-240	689		The Primary Taxpayer's Signature Date [SignatureDate] must be within the current processing year.	Reject and Continue
F540/NR/NRS/2EZ-250	689		The Spouse/RDP's Signature Date [SignatureDate] must be within the current processing year.	Reject and Continue
F540/NR/NRS/2EZ-260	694		If CA PIN Type Code [CAPINTypeCode] is equal to "SelfSelectPIN-Practitioner", then Jurat Disclosure Code [JuratDisclosureCode] must equal "SelfSelectPINByERO". <b>(Note:</b> Shared secret is required.)	Reject and Continue
F540/NR/NRS/2EZ-270	695		If CA PIN Type Code [CAPINTypeCode] is equal to "PractitionerPIN", then Jurat Disclosure Code [JuratDisclosureCode] must equal "PractitionerPINProgram". <b>(Note:</b> Form FTB 8879 must be completed.)	Reject and Continue
F540/NR/NRS/2EZ-280	696		If CA PIN Type Code [CAPINTypeCode] is equal to "SelfSelectPIN-Online", then Jurat Disclosure Code [JuratDisclosureCode] must equal "OnlineSelfSelectPIN". <b>(Note:</b> Shared secret is required.)	Reject and Continue
F540/NR/NRS/2EZ-290	697		If CA PIN Type Code [CAPINTypeCode] is equal to "PractitionerPIN", then the following elements must be present: <ul style="list-style-type: none"> <li>• Jurat Disclosure Code [JuratDisclosureCode] and</li> <li>• Practitioner PIN [PractitionerPIN].</li> </ul> <p>In addition, the following elements must also be present unless Filing Status [FilerStatus] is equal to Married/RDP Filing Jointly "MarriedOrRDPFilingJointly", the Primary Taxpayer Date of Death [DeceasedDate] is significant and the Spouse/RDP Date of Death [DeceasedDate] is not significant:</p> <ul style="list-style-type: none"> <li>• Primary Taxpayer Signature PIN [PIN]</li> <li>• Primary Taxpayer Signature Date [SignatureDate] and</li> <li>• PIN Entered By [PINEnteredBy].</li> </ul>	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540/NR/NRS/2EZ-300	698		If CA PIN Type Code [CAPINTypeCode] is equal to "PractitionerPIN" and the Filing Status [FilerStatus] is equal to Married/RDP Filing Jointly "MarriedOrRDPFilingJointly", then the following elements must be present: <ul style="list-style-type: none"> <li>• Spouse/RDP Signature PIN [PIN]</li> <li>• Spouse/RDP Signature Date [SignatureDate],</li> <li>• PIN Entered By [PINEnteredBy]</li> </ul> <p><b>Exception:</b> The Spouse/RDP Date of Death [DeceasedDate] is significant.</p>	Reject and Continue
F540/NR/NRS/2EZ-310	699		If CA PIN Type Code [CAPINTypeCode] is equal to "PractitionerPIN", then Primary Taxpayer Prior Year AGI [PriorYearAGI] and Spouse/RDP Prior Year AGI [PriorYearAGI] must NOT be present.	Reject and Continue
F540/NR/NRS/2EZ-320	900		The Primary Taxpayer SSN [SSN] has been used on a previously accepted return.	Reject and Continue
F540/NR/NRS/2EZ-330	903		The Spouse/RDP SSN [SSN] has been used on a previously accepted return.	Reject and Continue
F540/NR/NRS/2EZ-340	511	<b>Filing Status</b>	If Filing Status [FilerStatus] is "MarriedOrRDPFilingJointly", then Spouse/RDP SSN [SSN], First Name [First Name] and Last Name [LastName] must be present	Reject and Continue
F540/NR-345			If Filing Status [FilerStatus] is "MarriedOrRDPFilingSeparately", then Line 3 Spouse/RDP's Name [Name] must be present.	Reject and Continue
F540/NR-347			If Filing Status [FilerStatus] is "MarriedOrRDPFilingSeparately", then the Spouse/RDP [Header/SpouseRDP] information cannot be present. Spouse/RDP information can only be present on Line 3 Spouse/RDP's name [SpouseRDPFilingSeparateName] area of the return.	Reject and Continue
F540/NR/NRS/2EZ-350	512		If Filing Status [FilerStatus] is "Single" or "HeadOfHousehold", then Spouse/RDP SSN [SSN] cannot be present.	Reject and Continue
F540/NR/NRS/2EZ-360	514		If Filing Status [FilerStatus] is "QualifyingWidow", then Line 5 [YearSpouseRDPDied] must be present and cannot be more than two years before the tax year of the return.	Reject and Continue
F540/NR-370	527	<b>Exemptions</b>	If Form 540/NR, Line 10, Dependent Name [Name] is present, then Line 10, total Dependents [Count] must be greater than zero. If Line 10, total Dependents [Count] is greater than zero, then Line 10, Dependent Name [Name] must be present.	Reject and Continue
F540/NR-380	515		Form 540/NR, Line 11 [TotalExemptionAmt] must equal the sum of Line 7 [Amount] + Line 8 [Amount] + Line 9 [Amount] + Line 10 [Amount].	Reject and Continue

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BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

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F540NRS-380			Form 540NRS, Line 11 [TotalExemptionAmt] must equal the sum of Line 7 [Amount] + Line 8 [Amount] + Line 10 [Amount].	Reject and Continue
F540/NR-390	535	<b>Taxable Income</b>	If Form 540/NR, Line 6 [ClaimedAsDependent] is "No" and Schedule CA (540 or 540NR) is not attached, then Line 18 [CADeductions] must equal a valid standard deduction amount.	Reject and Continue
F540-400	530		Form 540, Line 12 [StateWages] must equal the sum of all Forms W-2's, Line 16 [StateWagesAmt] unless Form W-2, Line 13 [StatutoryEmployeeInd] is checked.  <b>Exception:</b> The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue
F540NR-400	530		Form 540NR, Line 12 [CAWages] must equal the sum of all CA Forms W-2's, Line 16 [StateWagesAmt], where the State Name [StateAbbreviationCd] equals "CA", unless Form W-2, Line 13 [StatutoryEmployeeInd] is checked.  <b>Exception:</b> The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue
F540NRS-400	530		Form 540NRS, Line 12 [CAWages] must equal the sum of all CA Forms W-2's, Line 16 [StateWagesAmt], where the State Name [StateAbbreviationCd] equals "CA", unless Form W-2, Line 13 [StatutoryEmployeeInd] is checked.	Reject and Continue
F5402EZ-400	530		Form 5402EZ, Line 9 [StateWages] must equal the sum of all CA Forms W-2's, Line 16 [StateWagesAmt], unless Form W-2, Line 13 [StatutoryEmployeeInd] is checked.	Reject and Continue
F540/NR-405			If form 540/NR, Line 14 [CAAdjSubtractions] amount is significant then Schedule CA (540 or 540NR) must be attached.	Reject and Continue
F540/NR-410	552		If Form 540/NR, Line 14 [CAAdjSubtractions] is greater than Line 13 [FederalAGI] then Line 15 [SubtotalAfterCASubtractions] must be negative.	Reject and Continue
F540/NR-411			If form 540/NR, Line 16 [CAAdjAdditions] amount is significant then Schedule CA (540 or 540NR) must be attached.	Reject and Continue
F5402EZ-413	524		If Form 5402EZ, Filing Status [FilerStatus] is "Single" or "HeadOfHousehold", then Line 16 [CAAGI] amount cannot exceed \$100,000.	Reject and Continue
F540NRS-415	528		Form 540NRS, Line 17 [TotalAGI] cannot be greater than \$100,000. Long Form 540NR must be used.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F5402EZ-417	524		If Form 5402EZ, Filing Status [FilerStatus] is "MarriedOrRDPFilingJointly" or "QualifyingWidow", then Line 16 [CAAGI] amount cannot exceed \$200,000.	Reject and Continue
F540/NR-420	533		If Form 540/NR, Line 18 [CADeductions] is not equal to the standard deduction amount and Line 6 [ClaimedAsDependent] is checked "No", then Line 18 [CADeductions] must equal Schedule CA (540 or 540NR), Line 43 [CAItemizedDeductions].	Reject and Continue
F540-430	518		Form 540, Line 19 [CATaxableIncome] must equal the sum of Line 13 [FederalAGI] - Line 14 [CAAdjSubtractions] + Line 16 [CAAdjAdditions] - Line 18 [CADeductions], unless Capital Construction Fund Amount [capitalConstFundAmt] is significant. <b>NOTE:</b> If the result of the calculation is a negative amount then Line 19 [CATaxableIncome] must be zero.	Reject and Continue
F540NR-430	518		Form 540NR, Line 19 [TotalTaxableIncome] must equal the sum of Line 13 [FederalAGI] - Line 14 [CAAdjSubtractions] + Line 16 [CAAdjAdditions] - Line 18 [CADeductions], unless Capital Construction Fund Amount [capitalConstFundAmt] is significant. <b>NOTE:</b> If the result of the calculation is a negative amount then Line 19 [TotalTaxableIncome] must be zero.	Reject and Continue
F540-440	517	<b>Tax</b>	Unless Form 540, Line 31 Computation Method [ComputationMethod] indicates "FTB 3800" or "FTB 3803", Line 31 Tax Amount [StateIncomeTax] must be correct based on Line 19 [CATaxableIncome] and Filing Status [FilerStatus] indicated. Please review the California Tax Tables or Tax Rate Schedule to determine the correct tax amount.	Reject and Continue
F540NR-440	517		Unless Form 540NR, Line 31 Computation Method [ComputationMethod] indicates "FTB 3800" or "FTB 3803", Line 31 Tax Amount [StateIncomeTax] must be correct based on Line 19 [TotalTaxableIncome] and Filing Status [FilerStatus] indicated. Please review the California Tax Tables or Tax Rate Schedule to determine the correct tax amount.	Reject and Continue
F540NRS-440			Form 540NRS, Line 31 Tax Amount [StateIncomeTax] must be correct based on Line 19 [TotalIncome] and Filing Status [FilerStatus] indicated. Please review the California Tax Tables to determine the correct tax amount.	Reject and Continue
F540/NR-450	536		If Form 540/NR, Line 31 [ComputationMethod] indicates FTB 3800, then Line 31 [StateIncomeTax] amount must equal Form 3800, Line 18 [ChildsTax].	Reject and Continue
F540/NR-460	536		If Form 540/NR Line 31 [ComputationMethod] indicates FTB 3803, then Line 31 [StateIncomeTax] must equal the sum of all Forms 3803, Line 9 [Tax] plus tax as computed from the tax table or the tax rate schedule.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

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F540/NR-470	537		If Form 540/NR, Line 31 [ComputationMethod] indicates FTB 3800, then Form 3800 must be attached.	Reject and Continue
F540/NR-480	537		If Form 540/NR, Line 31 [ComputationMethod] indicates FTB 3803, then Form 3803 must be attached.	Reject and Continue
F540-490	537		If Form 540, Line 34 [TaxOnDistributions] is present, then CA Sch G-1 indicator attribute [caSchG-1Ind] or CA Form 5870A indicator attribute [caForm5870AInd] must be present.	Reject and Continue
F540NR-490	537		If Form 540NR, Line 41 [TaxOnDistributions] is present, then CA Sch G-1 indicator attribute [caSchG-1Ind] or CA Form 5870A indicator attribute [caForm5870AInd] must be present.	Reject and Continue
F540-500	537		If Form 540, Line 34 [TaxOnDistributions] CA Sch G-1 indicator attribute [caSchG-1Ind] is checked yes, then Schedule G-1 must be attached.	Reject and Continue
F540NR-500	537		If Form 540NR, Line 41 [TaxOnDistributions] CA Sch G-1 indicator attribute [caSchG-1Ind] is checked yes, then Schedule G-1 must be attached.	Reject and Continue
F540-505	537		If Form 540, Line 34 [TaxOnDistributions] CA Form 5870A indicator attribute [caForm5870AInd] is checked yes, then Form 5870A must be attached.	Reject and Continue
F540NR-505	537		If Form 540NR, Line 41 [TaxOnDistributions] CA Form 5870A indicator attribute [caForm5870AInd] is checked yes, then Form 5870A must be attached.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

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F540-525	538		<p>There is an error with the special credits information on your return. If Form 540, Line 43 [CreditName] or 44 [CreditName] indicates any of the following credit name acronyms, then the corresponding credit form is required to be attached.</p> <table border="0"> <thead> <tr> <th data-bbox="772 358 1024 386"><u>Credit Name</u></th> <th data-bbox="1024 358 1171 386"><u>Form</u></th> </tr> </thead> <tbody> <tr><td data-bbox="772 386 1024 414">OTHER STATE</td><td data-bbox="1024 386 1171 414">SCH S</td></tr> <tr><td data-bbox="772 414 1024 441">HERITAGE</td><td data-bbox="1024 414 1171 441">FTB 3503</td></tr> <tr><td data-bbox="772 441 1024 469">INMATE LABOR</td><td data-bbox="1024 441 1171 469">FTB 3507</td></tr> <tr><td data-bbox="772 469 1024 496">PRIOR YR AMT</td><td data-bbox="1024 469 1171 496">FTB 3510</td></tr> <tr><td data-bbox="772 496 1024 524">ENVRMNTL TAX</td><td data-bbox="1024 496 1171 524">FTB 3511</td></tr> <tr><td data-bbox="772 524 1024 552">LOW-INC HOUS</td><td data-bbox="1024 524 1171 552">FTB 3521</td></tr> <tr><td data-bbox="772 552 1024 579">RESEARCH</td><td data-bbox="1024 552 1171 579">FTB 3523</td></tr> <tr><td data-bbox="772 579 1024 607">MOVIETVPROD</td><td data-bbox="1024 579 1171 607">FTB 3541</td></tr> <tr><td data-bbox="772 607 1024 634">ENHNC OILREC</td><td data-bbox="1024 607 1171 634">FTB 3546</td></tr> <tr><td data-bbox="772 634 1024 662">DONATE AGTRN</td><td data-bbox="1024 634 1171 662">FTB 3547</td></tr> <tr><td data-bbox="772 662 1024 690">DSABL ACCESS</td><td data-bbox="1024 662 1171 690">FTB 3548</td></tr> <tr><td data-bbox="772 690 1024 717">NEW EMPLMNT</td><td data-bbox="1024 690 1171 717">FTB 3554</td></tr> <tr><td data-bbox="772 717 1024 745">E/Z HIRE/USE</td><td data-bbox="1024 717 1171 745">FTB 3805Z</td></tr> <tr><td data-bbox="772 745 1024 773">LAMBRA HR/US</td><td data-bbox="1024 745 1171 773">FTB 3807</td></tr> <tr><td data-bbox="772 773 1024 800">MEA HIRE</td><td data-bbox="1024 773 1171 800">FTB 3808</td></tr> <tr><td data-bbox="772 800 1024 828">TTA HIRE/USE</td><td data-bbox="1024 800 1171 828">FTB 3809</td></tr> <tr><td data-bbox="772 828 1024 855">DONATE FRESH</td><td data-bbox="1024 828 1171 855">FTB 3811</td></tr> </tbody> </table>	<u>Credit Name</u>	<u>Form</u>	OTHER STATE	SCH S	HERITAGE	FTB 3503	INMATE LABOR	FTB 3507	PRIOR YR AMT	FTB 3510	ENVRMNTL TAX	FTB 3511	LOW-INC HOUS	FTB 3521	RESEARCH	FTB 3523	MOVIETVPROD	FTB 3541	ENHNC OILREC	FTB 3546	DONATE AGTRN	FTB 3547	DSABL ACCESS	FTB 3548	NEW EMPLMNT	FTB 3554	E/Z HIRE/USE	FTB 3805Z	LAMBRA HR/US	FTB 3807	MEA HIRE	FTB 3808	TTA HIRE/USE	FTB 3809	DONATE FRESH	FTB 3811	Reject and Continue
<u>Credit Name</u>	<u>Form</u>																																							
OTHER STATE	SCH S																																							
HERITAGE	FTB 3503																																							
INMATE LABOR	FTB 3507																																							
PRIOR YR AMT	FTB 3510																																							
ENVRMNTL TAX	FTB 3511																																							
LOW-INC HOUS	FTB 3521																																							
RESEARCH	FTB 3523																																							
MOVIETVPROD	FTB 3541																																							
ENHNC OILREC	FTB 3546																																							
DONATE AGTRN	FTB 3547																																							
DSABL ACCESS	FTB 3548																																							
NEW EMPLMNT	FTB 3554																																							
E/Z HIRE/USE	FTB 3805Z																																							
LAMBRA HR/US	FTB 3807																																							
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Version 2014v2.0**

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F540NR-525	538		<p>There is an error with the special credits information on your return. If Form 540NR, Line 58 [CreditName] or 59 [CreditName] indicates any of the following credit name acronyms, then the corresponding credit form is required to be attached.</p> <table style="margin-left: 40px;"> <thead> <tr> <th><u>Credit Name</u></th> <th><u>Form</u></th> </tr> </thead> <tbody> <tr><td>OTHER STATE</td><td>SCH S</td></tr> <tr><td>HERITAGE</td><td>FTB 3503</td></tr> <tr><td>INMATE LABOR</td><td>FTB 3507</td></tr> <tr><td>PRIOR YR AMT</td><td>FTB 3510</td></tr> <tr><td>ENVRMNTL TAX</td><td>FTB 3511</td></tr> <tr><td>LOW-INC HOUS</td><td>FTB 3521</td></tr> <tr><td>RESEARCH</td><td>FTB 3523</td></tr> <tr><td>MOVIETVPROD</td><td>FTB 3541</td></tr> <tr><td>ENHNC OILREC</td><td>FTB 3546</td></tr> <tr><td>DONATE AGTRN</td><td>FTB 3547</td></tr> <tr><td>DSABL ACCESS</td><td>FTB 3548</td></tr> <tr><td>NEW EMPLMNT</td><td>FTB 3554</td></tr> <tr><td>E/Z HIRE/USE</td><td>FTB 3805Z</td></tr> <tr><td>LAMBRA HR/US</td><td>FTB 3807</td></tr> <tr><td>MEA HIRE</td><td>FTB 3808</td></tr> <tr><td>TTA HIRE/USE</td><td>FTB 3809</td></tr> <tr><td>DONATE FRESH</td><td>FTB 3811</td></tr> </tbody> </table>	<u>Credit Name</u>	<u>Form</u>	OTHER STATE	SCH S	HERITAGE	FTB 3503	INMATE LABOR	FTB 3507	PRIOR YR AMT	FTB 3510	ENVRMNTL TAX	FTB 3511	LOW-INC HOUS	FTB 3521	RESEARCH	FTB 3523	MOVIETVPROD	FTB 3541	ENHNC OILREC	FTB 3546	DONATE AGTRN	FTB 3547	DSABL ACCESS	FTB 3548	NEW EMPLMNT	FTB 3554	E/Z HIRE/USE	FTB 3805Z	LAMBRA HR/US	FTB 3807	MEA HIRE	FTB 3808	TTA HIRE/USE	FTB 3809	DONATE FRESH	FTB 3811	Reject and Continue
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F540-530	529		If Form 540, Line 45 [AdditionalCreditsSubtotal] amount is present, then Schedule P (540) or Form FTB 3540 must be attached.	Reject and Continue																																				
F540NR-530	529		If Form 540NR, Line 60 [AdditionalCreditsSubtotal] amount is present, then Schedule P (540NR) or Form FTB 3540 must be attached.	Reject and Continue																																				
F540-550	321		If Form 540, Filing Status [FilerStatus] is "Single", then Line 46 [NonrefundableRentersCr] amount cannot exceed \$ 60.	Reject and Continue																																				
F540NR/NRS-550	321		If Form 540NR/NRS, Filing Status [FilerStatus] is "Single", then Line 61 [NonrefundableRentersCr] amount cannot exceed \$ 60.	Reject and Continue																																				
F5402EZ-550	321		If Form 5402EZ, Filing Status [FilerStatus] is "Single", then Line 19 [NonrefundableRentersCr] amount cannot exceed \$ 60.	Reject and Continue																																				

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540-560	519		If Form 540, Line 46 [NonrefundableRentersCr] and Line 115 [Refund] amounts are significant and Line 12 [StateWages], Line 13 [FederalAGI], Line 17 [CAAGI], Line 31 [StateIncomeTax], Line 33 [TaxAfterExemptions], and Line 35 [TotalTax] are not significant, then you do not need to file a return. Renter's credit is nonrefundable.	Reject and Continue
F540NR-560	519		If Form 540NR, Line 61 [NonrefundableRentersCr] and Line 125 [Refund] amounts are significant and Line 12 [CAWages], Line 13 [FederalAGI], Line 17 [TotalAGI], Line 31 [StateIncomeTax], Line 40 [CARegularTaxBeforeCredits], and Line 42 [TotalTax] are not significant, then you do not need to file a return. Renter's credit is nonrefundable.	Reject and Continue
F540NRS-560	519		If Form 540NRS, Line 61 [NonrefundableRentersCr] and Line 125 [Refund] amounts are significant and Line 12 [CAWages], Line 13 [FederalAGI], Line 17 [TotalAGI], Line 31 [StateIncomeTax], Line 42 [CARegularTaxBeforeCredits], and Line 74 [TotalTax] are not significant, then you do not need to file a return. Renter's credit is nonrefundable.	Reject and Continue
F5402EZ-560	519		If Form 5402EZ, Line 19 [NonrefundableRentersCr] and Line 28 [Refund] amounts are significant and Line 9 [StateWages], Line 16 [CAAGI], Line 17 [TaxAfterExemptions], and Line 21 [TotalTax] are not significant, then you do not need to file a return. Renter's credit is nonrefundable.	Reject and Continue
F540-565	523		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] and Line 115 [Refund] amounts are significant and Line 12 [StateWages], Line 13 [FederalAGI], Line 17 [CAAGI], Line 31 [StateIncomeTax], Line 33 [TaxAfterExemptions], and Line 35 [TotalTax] are not significant, then you do not need to file a return. Child and Dependent Care Expenses Credit is nonrefundable.	Reject and Continue
F540NR-565	523		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] and Line 115 [Refund] amounts are significant and Line 12 [CAWages], Line 13 [FederalAGI], Line 17 [TotalAGI], Line 31 [StateIncomeTax], Line 40 [CARegularTaxBeforeCredits], and Line 42 [TotalTax] are not significant, then you do not need to file a return. Child and Dependent Care Expenses Credit is nonrefundable.	Reject and Continue
F540-570	520		If Form 540, Line 46 [NonrefundableRentersCr] is present, then Line 17 [CAAGI] cannot be greater than \$37,768 for Filing Status [FilerStatus] "Single" or "MarriedOrRDPFilingSeparately" to claim this credit.	Reject and Continue
F540NR-570	520		If Form 540NR, Line 61 [NonrefundableRentersCr] is present, then Line 17 [TotalAGI] cannot be greater than \$37,768 for Filing Status [FilerStatus] "Single" or "MarriedOrRDPFilingSeparately" to claim this credit.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540NRS-570	520		If Form 540NRS, Line 61 [NonrefundableRentersCr] is present, then Line 17 [TotalAGI] cannot be greater than \$37,768 for Filing Status [FilerStatus] "Single" to claim this credit.	Reject and Continue
F5402EZ-570	520		If Form 5402EZ, Line 19 [NonrefundableRentersCr] is present, then Line 16 [CAAGI] cannot be greater than \$37,768 for Filing Status [FilerStatus] "Single" to claim this credit.	Reject and Continue
F540-580	520		If Form 540, Line 46 [NonrefundableRentersCr] is present, then Line 17 [CAAGI] cannot be greater than \$75,536 for Filing Status [FilerStatus] "MarriedOrRDPFilingJointly", "HeadOfHousehold" or "QualifyingWidow" to claim this credit.	Reject and Continue
F540NR/NRS-580	520		If Form 540NR/NRS, Line 61 [NonrefundableRentersCr] is present, then Line 17 [TotalAGI] cannot be greater than \$75,536 for Filing Status [FilerStatus] "MarriedOrRDPFilingJointly", "HeadOfHousehold" or "QualifyingWidow" to claim this credit.	Reject and Continue
F5402EZ-580	520		If Form 5402EZ, Line 19 [NonrefundableRentersCr] is present, then Line 16 [CAAGI] cannot be greater than \$75,536 for Filing Status [FilerStatus] "MarriedOrRDPFilingJointly", "HeadOfHousehold" or "QualifyingWidow" to claim this credit.	Reject and Continue
F540-590	300		Form 540, Line 47 [TotalCredits] must equal the sum of Line 43 [CreditAmount] + Line 44 [CreditAmount] + Line 45 [AdditionalCreditsSubtotal] + Line 40 [NonrefundableChildAndDepCareCr] + Line 46 [NonrefundableRentersCr].	Reject and Continue
F540NR-590	300		Form 540NR, Line 62 [TotalCredits] must equal the sum of Line 55 [ProratedCredit] + Line 58 [CreditAmount] + Line 59 [CreditAmount] + Line 60 [AdditionalCreditsSubtotal] + Line 50 [NonrefundableChildAndDepCareCr] + Line 61 [NonrefundableRentersCr].	Reject and Continue
F540-600	303		Form 540, Line 48 [TotalTaxAfterCredits] must equal Line 35 [TotalTax] - Line 47 [TotalCredits] + Deferred Tax [deferredTax]. <b>NOTE:</b> If the result of the calculation is a negative amount then line 48 must be zero	Reject and Continue
F540NR-600	303		Form 540NR, Line 63 [TotalTaxAfterCredits] must equal Line 42 [TotalTax] - Line 62 [TotalCredits] + Deferred Tax [deferredTax]. <b>NOTE:</b> If the result of the calculation is a negative amount then line 63 must be zero	Reject and Continue
F540-610	539	<b>Other Taxes</b>	If Form 540, Line 61 [AlternativeMinTax] is present, then Schedule P (540) must be attached.	Reject and Continue
F540NR-610	539		If Form 540NR, Line 71 [AlternativeMinTax] is present, then Schedule P (540NR) must be attached.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540-630	540		If Form 540, Line 63 [OtherTaxesAndRecapture] attribute [referenceDocumentName] is present and Name [Name] element within the CA-OtherAdditionalTaxesSchedule is equal to "3805P", "3540", "3805Z", "3807", "3808" or "3809" then the corresponding Form(s) must be attached.	Reject and Continue
F540NR-630	540		If Form 540NR, Line 73 [OtherTaxesAndRecapture] attribute [referenceDocumentName] is present and Name [Name] element within the CA-OtherAdditionalTaxesSchedule is equal to "3805P", "3540", "3805Z", "3807", "3808" or "3809" then the corresponding Form(s) must be attached.	Reject and Continue
F540-640	540		If Form 540, Line 63 [OtherTaxesAndRecapture] attribute [referenceDocumentName] is present and Name [Name] element within the CA-OtherAdditionalTaxesSchedule is equal to "IRC197", then Schedule D-1 must be attached.	Reject and Continue
F540NR-640	540		If Form 540NR, Line 73 [OtherTaxesAndRecapture] attribute [referenceDocumentName] is present and Name [Name] element within the CA-OtherAdditionalTaxesSchedule is equal to "IRC197", then Schedule D-1 must be attached.	Reject and Continue
F540-650	306		Form 540, Line 64 [TotalTax] must equal the sum of Line 48 [TotalTaxAfterCredits] + Line 61 [AlternativeMinTax] + Line 62 [MentalHealthServicesTax] + Line 63 [OtherTaxesAndRecapture].	Reject and Continue
F540NR-650	306		Form 540NR, Line 74 [TotalTax] must equal the sum of Line 63 [TotalTaxAfterCredits] + Line 71 [AlternativeMinTax] + Line 72 [MentalHealthServicesTax] + Line 73 [OtherTaxesAndRecapture].	Reject and Continue
F540-660	521	<b>Payments</b>	If Form 540, Line 71 [CAWithholding] is significant, then Form(s) W-2, W-2G, or 1099R, must be attached, unless Other Withholding [OtherWithholding] amount [Amount] is significant.	Reject and Continue
F540NR-660	521		If Form 540NR, Line 81 [CAWithholding] is significant, then Form(s) W-2, W-2G, or 1099R, must be attached, unless Other Withholding [OtherWithholding] amount [Amount] is significant.	Reject and Continue
F540NRS-660	521		If Form 540NRS, Line 81 [CAWithholding] is significant, then Form W-2 must be attached.	Reject and Continue
F5402EZ-660	521		If Form 5402EZ, Line 22 [CAWithholding] is significant, then Form W-2, or 1099R, must be attached.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity												
F540-670	521		<p>There is an error on Form 540, Line 71 [CAWithholding]. Line 71 [CAWithholding] must equal the total amounts withheld on all W-2, W-2G,1099-R forms and Other Withholding [OtherWithholding] Amounts [Amount] where:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><u>On Form</u></td> <td style="width: 33%;"><u>“CA” is present in</u></td> <td style="width: 33%;"><u>Withholding Amount Checked</u></td> </tr> <tr> <td>W-2</td> <td>Line 15, [StateAbbreviationCd]</td> <td>Line 17, [StateIncomeTaxAmt]</td> </tr> <tr> <td>W-2G</td> <td>Line 13, [StateAbbreviationCd]</td> <td>Line 15, [StateTaxWithheldAmt]</td> </tr> <tr> <td>1099-R</td> <td>Line 13, [StateAbbreviationCd]</td> <td>Line 12, [StateTaxWithheldAmt]</td> </tr> </table> <p><b>Exception:</b> The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].</p>	<u>On Form</u>	<u>“CA” is present in</u>	<u>Withholding Amount Checked</u>	W-2	Line 15, [StateAbbreviationCd]	Line 17, [StateIncomeTaxAmt]	W-2G	Line 13, [StateAbbreviationCd]	Line 15, [StateTaxWithheldAmt]	1099-R	Line 13, [StateAbbreviationCd]	Line 12, [StateTaxWithheldAmt]	Reject and Continue
<u>On Form</u>	<u>“CA” is present in</u>	<u>Withholding Amount Checked</u>														
W-2	Line 15, [StateAbbreviationCd]	Line 17, [StateIncomeTaxAmt]														
W-2G	Line 13, [StateAbbreviationCd]	Line 15, [StateTaxWithheldAmt]														
1099-R	Line 13, [StateAbbreviationCd]	Line 12, [StateTaxWithheldAmt]														
F540NR-670	521		<p>There is an error on Form 540NR, Line 81 [CAWithholding]. Line 81 [CAWithholding] must equal the total amounts withheld on all W-2, W-2G,1099-R forms and Other Withholding [OtherWithholding] Amounts [Amount] where:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><u>On Form</u></td> <td style="width: 33%;"><u>“CA” is present in</u></td> <td style="width: 33%;"><u>Withholding Amount Checked</u></td> </tr> <tr> <td>W-2</td> <td>Line 15, [StateAbbreviationCd]</td> <td>Line 17, [StateIncomeTaxAmt]</td> </tr> <tr> <td>W-2G</td> <td>Line 13, [StateAbbreviationCd]</td> <td>Line 15, [StateTaxWithheldAmt]</td> </tr> <tr> <td>1099-R</td> <td>Line 13, [StateAbbreviationCd]</td> <td>Line 12, [StateTaxWithheldAmt]</td> </tr> </table> <p><b>Exception:</b> The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].</p>	<u>On Form</u>	<u>“CA” is present in</u>	<u>Withholding Amount Checked</u>	W-2	Line 15, [StateAbbreviationCd]	Line 17, [StateIncomeTaxAmt]	W-2G	Line 13, [StateAbbreviationCd]	Line 15, [StateTaxWithheldAmt]	1099-R	Line 13, [StateAbbreviationCd]	Line 12, [StateTaxWithheldAmt]	Reject and Continue
<u>On Form</u>	<u>“CA” is present in</u>	<u>Withholding Amount Checked</u>														
W-2	Line 15, [StateAbbreviationCd]	Line 17, [StateIncomeTaxAmt]														
W-2G	Line 13, [StateAbbreviationCd]	Line 15, [StateTaxWithheldAmt]														
1099-R	Line 13, [StateAbbreviationCd]	Line 12, [StateTaxWithheldAmt]														
F540NRS-670	521		<p>There is an error on Form 540NRS, Line 81 [CAWithholding]. Line 81 [CAWithholding] must equal the total amounts withheld on all W-2 forms where:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><u>On Form</u></td> <td style="width: 33%;"><u>“CA” is present in</u></td> <td style="width: 33%;"><u>Withholding Amount Checked</u></td> </tr> <tr> <td>W-2</td> <td>Line 15, [StateAbbreviationCd]</td> <td>Line 17, [StateIncomeTaxAmt]</td> </tr> </table>	<u>On Form</u>	<u>“CA” is present in</u>	<u>Withholding Amount Checked</u>	W-2	Line 15, [StateAbbreviationCd]	Line 17, [StateIncomeTaxAmt]	Reject and Continue						
<u>On Form</u>	<u>“CA” is present in</u>	<u>Withholding Amount Checked</u>														
W-2	Line 15, [StateAbbreviationCd]	Line 17, [StateIncomeTaxAmt]														
F5402EZ-670	521		<p>There is an error on Form 5402EZ, Line 22 [CAWithholding]. Line 22 [CAWithholding] must equal the total amounts withheld on all W-2, and 1099-R forms where:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><u>On Form</u></td> <td style="width: 33%;"><u>“CA” is present in</u></td> <td style="width: 33%;"><u>Withholding Amount Checked</u></td> </tr> <tr> <td>W-2</td> <td>Line 15, [StateAbbreviationCd]</td> <td>Line 17, [StateIncomeTaxAmt]</td> </tr> <tr> <td>1099-R</td> <td>Line 13, [StateAbbreviationCd]</td> <td>Line 12, [StateTaxWithheldAmt]</td> </tr> </table>	<u>On Form</u>	<u>“CA” is present in</u>	<u>Withholding Amount Checked</u>	W-2	Line 15, [StateAbbreviationCd]	Line 17, [StateIncomeTaxAmt]	1099-R	Line 13, [StateAbbreviationCd]	Line 12, [StateTaxWithheldAmt]	Reject and Continue			
<u>On Form</u>	<u>“CA” is present in</u>	<u>Withholding Amount Checked</u>														
W-2	Line 15, [StateAbbreviationCd]	Line 17, [StateIncomeTaxAmt]														
1099-R	Line 13, [StateAbbreviationCd]	Line 12, [StateTaxWithheldAmt]														
F540-690	564		<p>There is an error with the Real Estate and Other Withholding in the “Payments” section of your return. If Form 540, Line 73 [RealEstateAndOtherCAWithholding] is significant, then Form(s) 592-B and/or 593 must be attached.</p>	Reject and Continue												

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540NR-690	564		There is an error with the Real Estate and Other Withholding in the "Payments" section of your return. If Form 540NR, Line 83 [RealEstateAndOtherCAWithholding] is significant, then Form(s) 592-B and/or 593 must be attached.	Reject and Continue
F540-700	564		Form 540 Line 73 [RealEstateAndOtherCAWithholding] must equal the total amounts withheld on all Form(s) 592-B [CATaxWithheld], plus [BackupWithholding], and 593 [WithheldFromSeller].  <b>Exception:</b> The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue
F540NR-700	564		Form 540NR Line 83 [RealEstateAndOtherCAWithholding] must equal the total amounts withheld on all Form(s) 592-B [CATaxWithheld], plus [BackupWithholding], and 593 [WithheldFromSeller].  <b>Exception:</b> The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue
F540-710	541		If Form 540, Line 74 [ExcessSDI] is significant, then Form W-2, Line 14 [TotalWithheld] must be significant on two or more W-2s for the same taxpayer.	Reject and Continue
F540NR-710	541		If Form 540NR, Line 84 [ExcessSDI] is significant, then Form W-2, Line 14 [TotalWithheld] must be significant on two or more W-2s for the same taxpayer.	Reject and Continue
F540-720	230		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] amount is significant, then FTB 3506 must be attached.	Reject and Continue
F540NR-720	230		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] amount is significant, then FTB 3506 must be attached.	Reject and Continue
F540-730	235		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] is significant, then Line 13 [FederalAGI] cannot exceed \$100,000.	Reject and Continue
F540NR-730	235		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] is significant, then Line 13 [FederalAGI] cannot exceed \$100,000.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540-740	240		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] is significant and does not exceed \$1050 then Form 3506, Line 2 [QualifyingPersonInformation] must have at least one occurrence.	Reject and Continue
F540NR-740	240		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] is significant and does not exceed \$1050 then Form 3506, Line 2 [QualifyingPersonInformation] must have at least one occurrence.	Reject and Continue
F540-750	240		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] exceeds \$1050 then Form 3506, Line 2 [QualifyingPersonInformation] must have at least two occurrences.	Reject and Continue
F540NR-750	240		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] exceeds \$1050 then Form 3506, Line 2 [QualifyingPersonInformation] must have at least two occurrences.	Reject and Continue
F540-760	310		Form 540, Line 75 [TotalPayments] must equal the sum of Line 71 [CAWithholding] + Line 72 [CAEstimatesAndOtherPymts] + Line 73 [RealEstateAndOtherCAWithholding] + Line 74 [ExcessSDI] + Line 75, Claim of Right [claimOfRightAmt].	Reject and Continue
F540NR-760	310		Form 540NR, Line 85 [TotalPayments] must equal the sum of Line 81 [CAWithholding] + Line 82 [Payment] + Line 83 [RealEstateAndOtherCAWithholding] + Line 84 [ExcessSDI] + Line 85, Claim of Right [claimOfRightAmt].	Reject and Continue
F540-770	561	<b>Overpaid Tax/Tax Due</b>	Form 540, Line 111 [AmountOwed] must equal the sum of Line 94 [TaxDue] + Line 95 [UseTax] + Line 110 [TotalContributions] unless Line 93 [OverpaidTaxAvailable] is significant.	Reject and Continue
F540NR/NRS-770	561		Form 540NR/NRS, Line 121 [AmountOwed] must equal the sum of Line 104 [TaxDue] + Line 120 [TotalContributions] unless Line 103 [OverpaidTaxAvailable] is significant.	Reject and Continue
F5402EZ-770	561		Form 5402EZ, Line 27 [AmountOwed] must equal the sum of Line 24 [TaxDue] + Line 25 [UseTax] + Line 26 [TotalContributions] unless Line 23 [OverpaidTaxAvailable] is significant.	Reject and Continue
F540-780	526	<b>Contributions</b>	Form 540, Line 110 [TotalContributions] must equal the sum of all individual contribution amounts [ContributionAmt].	Reject and Continue
F540NR/NRS-780	526		Form 540NR/NRS Line 120 [TotalContributions] must equal the sum of all individual contribution amounts [ContributionAmt].	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

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F5402EZ-780	526		Form 5402EZ Line 26 [TotalContributions] must equal the sum of all individual contribution amounts [ContributionAmt].	Reject and Continue
F540-785			If Form 540, Line 110 [TotalContributions] is significant, then each Contribution fund name [FundName] must be unique	Reject and Continue
F540NR/NRS-785			If Form 540NR/NRS, Line 120 [TotalContributions] is significant, then each Contribution fund name [FundName] must be unique	Reject and Continue
F5402EZ-785			If Form 5402EZ, Line 26 [TotalContributions] is significant, then each Contribution fund name [FundName] must be unique	Reject and Continue
F540-790	537, 551	<b>Interest and Penalties</b>	If Form 540, Line 113 [EstimatedTaxPenalty] is significant, then CA Form 5805 indicator attribute [caForm5805Ind] or CA Form 5805F indicator attribute [caForm5805FInd] must be present.	Reject and Continue
F540NR-790	537, 551		If Form 540NR, Line 123 [EstimatedTaxPenalty] is significant, then CA Form 5805 indicator attribute [caForm5805Ind] or CA Form 5805F indicator attribute [caForm5805FInd] must be present.	Reject and Continue
F540-800	551		If Form 540, Line 113 [EstimatedTaxPenalty] amount is significant and indicates Form 5805, then Form 5805 must be attached.	Reject and Continue
F540NR-800	551		If Form 540NR, Line 123 [EstimatedTaxPenalty] amount is significant and indicates Form 5805, then Form 5805 must be attached.	Reject and Continue
F540-810	551		If Form 540, Line 113 [EstimatedTaxPenalty] is significant and indicates Form 5805, then Line 113 [EstimatedTaxPenalty] amount must equal Form 5805, Part II, Line 13 [EstimatePenalty].	Reject and Continue
F540NR-810	551		If Form 540NR, Line 123 [EstimatedTaxPenalty] is significant and indicates Form 5805, then Line 123 [EstimatedTaxPenalty] amount must equal Form 5805, Part II, Line 13 [EstimatePenalty].	Reject and Continue
F540-820	551		If Form 540, Line 113 [EstimatedTaxPenalty] amount is significant and indicates Form 5805F, then Form 5805F must be attached.	Reject and Continue
F540NR-820	551		If Form 540NR, Line 123 [EstimatedTaxPenalty] amount is significant and indicates Form 5805F, then Form 5805F must be attached.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F540-830	551		If Form 540, Line 113 [EstimatedTaxPenalty] is significant and indicates Form 5805F, then Line 113 [EstimatedTaxPenalty] amount must equal Form 5805F, Part II, Line 15 [EstimatePenalty] or line 16 [NetEstimatePenalty].	Reject and Continue
F540NR-830	551		If Form 540NR, Line 123 [EstimatedTaxPenalty] is significant and indicates Form 5805F, then Line 123 [EstimatedTaxPenalty] amount must equal Form 5805F, Part II, Line 15 [EstimatePenalty] or line 16 [NetEstimatePenalty].	Reject and Continue
F540-840	107	<b>Amount You Owe</b>	If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 540, Line 111 [AmountOwed] or Line 114 [TotalAmtDue] must be significant.	Reject and Continue
F540NR-840	107		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 540NR, Line 121 [AmountOwed] or Line 124 [TotalAmtDue] must be significant.	Reject and Continue
F540NRS-840	107		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 540NRS, Line 121 [AmountOwed] must be significant.	Reject and Continue
F5402EZ-840	107		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 5402EZ, Line 27 [AmountOwed] must be significant.	Reject and Continue
F540/NR/NRS/2EZ-860	106		There is an error with the Electronic Funds Withdrawal Date information. If the return is filed on or after 10/15/2015 and the payment type [PaymentType] is "Return", then the date requested [RequestedDate] cannot be later than the timestamp [Timestamp] in the return header.	Reject and Continue
F540/NR/NRS/2EZ-870	110	<b>Future Estimated Tax Payment</b>	If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Estimate", then the date requested [RequestedDate] must be on or before 1/15/2016.	Reject and Continue
F540/NR/NRS-880			Electronic Funds Withdrawal (EFW) [PaymentType] cannot equal "Estimate" on a previous year return. The only payment type allowed on a previous year return is a return payment.	Reject and Continue
F540-890	103	<b>Refund and Direct Deposit</b>	If a Direct Deposit of a refund is requested, then the total of the Form 540, Line 116 and Line 117 [DDRAmount] (if present) must equal Line 115 [Refund] amount.	Reject and Continue
F540NR/NRS-890	103		If a Direct Deposit of a refund is requested, then the total of the Form 540NR/NRS Line 126 and Line 127 [DDRAmount] (if present) must equal Line 125 [Refund] amount.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F5402EZ-890	103		If a Direct Deposit of a refund is requested, then the total of the Form 5402EZ, Line 29 and Line 30 [DDRAmount] (if present) must equal Line 28 [Refund] amount.	Reject and Continue
F540-900	104		Form 540, Line 116 [AccountNumber] cannot be the same as Line 117 [AccountNumber].	Reject and Continue
F540NR/NRS-900	104		Form 540NR/NRS, Line 126 [AccountNumber] cannot be the same as Line 127 [AccountNumber].	Reject and Continue
F5402EZ-900	104		Form 5402EZ, Line 29 [AccountNumber] cannot be the same as Line 30 [AccountNumber].	Reject and Continue
SCHCA/ NR-010	545	<b>Schedule CA (540)/ CA (540NR)</b>	Schedule CA/NR, Line 13, column (b) [CapitalGainLoss] amount must equal Schedule D, Line 12a [FedMoreThanCA].	Reject and Continue
SCHCA/ NR-020	546		Schedule CA/NR, Line 13, column (c) [CapitalGainLoss] amount must equal Schedule D, Line 12b [FedLessThanCA].	Reject and Continue
SCHCA/NR-030	547		Schedule CA/NR Line 14, column (b) [OtherGainsLosses] amount must equal Schedule D-1, Line 21a [FedMoreThanCA].	Reject and Continue
SCHCA/NR-040	548		Schedule CA/NR Line 14, column (c) [OtherGainsLosses] amount must equal Schedule D-1, Line 21b [FedLessThanCA].	Reject and Continue
SCHCA/NR-050			Schedule CA/NR Line 23, column (A) and (B) [EducatorExpense] must be equal to zero if present.	Reject and Continue
SCHCA/NR-060			Schedule CA/NR Line 34, column (A) and (B) [TuitionAndFees] must be equal to zero if present.	Reject and Continue
SCHCA/NR-070			Schedule CA/NR Line 29, column (C) [SelfEmployedHealthInsurance] must be equal to zero if present.	Reject and Continue
SCHD/NR-010		<b>Schedule D</b>	If Schedule D/NR, Line 10 [IRS1040CapitalGainLoss] amount is greater than Line 11 [CACapitalGainLoss], then Line 12a [FedMoreThanCA] must equal Schedule CA/NR, Line 13, column (b) [CapitalGainLoss].	Reject and Continue
SCHD/NR-020			If Schedule D/NR, Line 10 [IRS1040CapitalGainLoss] amount is less than Line 11 [CACapitalGainLoss], then Line 12b [FedLessThanCA] amount must equal Schedule CA/NR, Line 13, column (c) [CapitalGainLoss].	Reject and Continue
SCHD1-010		<b>Schedule D-1</b>	If Schedule D-1, Line 5 [GainLossForm8824] amount is significant then Federal Form 8824 must be attached to the state return.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
SCHD1-020			If Schedule D-1, Line 14 [NetGainLossForm4684] amount is significant then Federal Form 4684 must be attached to the state return.	Reject and Continue
SCHD1-030			If Schedule D-1, Line 16 [OrdGainLossLikeKindExchg8824] amount is significant then Federal Form 8824 must be attached to the state return.	Reject and Continue
SCHD1-040			If Schedule D-1, Line 4 [GainInstallmentSalesForm3805E] amount is significant then Form 3805E must be attached.	Reject and Continue
SCHD1-050			If Schedule D-1, Line 15 [OrdinaryGainInstalSalesFrm3805E] amount is significant then Form 3805E must be attached.	Reject and Continue
SCHG1-010	549	<b>Schedule G-1</b>	There is an error on your Schedule G-1. Line 3 [ParticipantBornBefore1936] and Line 4 [QualifyingAge5YrMember] cannot both be answered "NO".	Reject and Continue
FW2-010	123	<b>Form W-2</b>	Form W-2, Line 1 [WagesAmt] must be present and greater than zero, unless Employers Use Code [EmployersUseCd] is only equal to "Q".	Reject and Continue
FW2-020	559		Form W-2, Line 15 [EmployerStateIdNum] cannot match Line 16 [StateWagesAmt], if both are present.	Reject and Continue
FW2-030	560		If Form W-2, Line 16 [StateWagesAmt] is significant, and Line 15 [StateAbbreviationCd] is "CA", then Line 15 [EmployerStateIdNum] must be present.	Reject and Continue
FW2-040	142		If Form W-2, Line 16 [StateWagesAmt] has two or more equivalent amounts, then the corresponding two or more Line 15 [StateAbbreviationCd] state names cannot be "CA".	Reject and Continue
FW2-050			Form W-2 Box a, Employees social security number [EmployeeSSN] must be within the valid range of SSNs	Reject and Continue
FW2-060	565		Form W-2, Line 17 [StateIncomeTaxAmt] cannot equal Line 1 [WagesAmt] or Line 16 [StateWagesAmt]	Reject and Continue
FW2G-010	559	<b>Form W-2G</b>	Form W-2G, Line 13 [PayerStateIdNum] cannot match Line 14 [StateTaxWithheldAmt], if both are present.	Reject and Continue
F1099R-010	559	<b>Form 1099R</b>	Form 1099R, Line 13 [PayerStateIdNum] cannot equal Line 12 [StateTaxWithheldAmt], if both are present.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
F3506-010	244	<b>Form 3506</b>	Form 3506, Part III, Line 2b, social security number [SSN] of each Qualifying Person must be unique and be within the valid range of SSNs.	Reject and Continue
F3506-020			Form 3506, Part II, Line 1e, social security number [SSN] must be within the valid range of SSNs.	Reject and Continue
F3801-010		<b>Form 3801</b>	If Form 3801, Side 2, Line 1d [TotalFederalNetIncomeLoss] amount is significant, then amount must equal Schedule CA (540 or 540NR), Line 12, column A [BusinessIncomeLoss].	Reject and Continue
F3801-020			If Form 3801, Side 2, Line 2d [TotalFederalNetIncomeLoss] amount is significant, then amount must equal Schedule CA (540 or 540NR), Line 17, column A [Rents].	Reject and Continue
F3801-030			If Form 3801, Side 2, Line 3d [TotalFederalNetIncomeLoss] amount is significant, then amount must equal Schedule CA (540 or 540NR), Line 18, column A [FarmIncomeLoss].	Reject and Continue
SCHHOH-010	400	<b>Form 4803e HOH</b>	Schedule HOH, Line 1 [QPRelationshipCode] other explanation attribute [otherExplanation] must be present if Relationship Code [QPRelationshipCode] is "6".	Reject and Continue
SCHHOH-015			Schedule HOH, Line 2, Qualifying Person's SSN [SSN] must be within the valid range of SSNs.	Reject and Continue
SCHHOH-020	409		If Schedule HOH, Line 6 [DidQPLiveWithYou] is checked "NO" and Line 6, beginning [DateFrom] and ending [DateTo] dates are present, the dates must fall within the tax year of the return.	Reject and Continue
SCHHOH-030			If Schedule HOH, Line 6 [DidQPLiveWithYou] is checked "NO", then the beginning and ending dates [LivingWithPeriod] or total number of days the qualifying person lived with you [TotalLivingWithDays] must be present unless qualifying person absent reason code [ReasonQPAbsentCode] equals " H ".	Reject and Continue
SCHHOH-040	412		If Schedule HOH, Line 7 [ReasonQPAbsentCode] is "H", then other explanation attribute [otherExplanation] must be present.	Reject and Continue
SCHHOH-050			If Schedule HOH, Line 8 [WasFosterChildPlaced] is checked "YES", then the placement agency or court name attribute [placementAgencyOrCourtName] must be present.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
SCHHOH-060			If Schedule HOH, Line 9 [WasQPMarriedOrRDP] is checked "YES", then filed joint return attribute [filedJointReturn] must be present.	Reject and Continue
SCHHOH-065			If Schedule HOH, Line 11b [LivedWithSpouseOrRDPDuringTY] is checked "Yes", then Line 11b [PeriodLivedWithSpouseOrRDP] must be present.	Reject and Continue
SCHHOH-070	415		If Schedule HOH, Line 11b [PeriodLivedWithSpouseOrRDP] is present, then the beginning [DateFrom] and ending [DateTo] dates must fall within the tax year of the return.	Reject and Continue
F5805-010		<b>Form 5805</b>	If Form 5805, Part I, Line 1 [IsWaiverRequested] is checked "Yes", then Part I, Line 1 explanation attribute [explanation] and Part II, Line 13 Estimate Penalty [EstimatePenalty] waiver requested attribute [waiverRequested] must be present.	Reject and Continue
F5805-020			If Form 5805, Part I, Line 3 [WasCAWithholdingUneven] indicates "Yes", then at least one of the following elements First Quarter [FirstQuarter], Second Quarter [SecondQuarter], Third Quarter [ThirdQuarter], Fourth Quarter [FourthQuarter] must be significant.	Reject and Continue
F5805-030			If Form 5805 is attached, then Form 540 Line 113 or Form 540NR Line 123, CA Form 5805 indicator attribute [caForm5805Ind] must be present.	Reject and Continue
F5805F-010		<b>Form 5805F</b>	If Form 5805F is attached, then Form 540 Line 113 or Form 540NR Line 123, CA Form 5805F indicator attribute [caForm5805FInd] must be present.	Reject and Continue
PMT-050		<b>CA-Payment</b>	The Electronic Funds Withdrawal (EFW) date requested [RequestedDate] must not exceed 1 year from the date the return was received.	Reject and Continue
RDPWorksheet-010		<b>RDP Adj-Worksheet</b>	RDP Adj Worksheet Line 23, column (A), (B), and (D) [EducatorExpense] must be equal to zero if present.	Reject and Continue
RDPWorksheet-020			RDP Adj Worksheet Line 34, column (A), (B), (C), and (D) [TuitionAndFees] must be equal to zero if present.	Reject and Continue
R0000-010	145	<b>General Return Rules</b>	The e-file system has identified your return as being a duplicate of a previously accepted return. Do not resubmit a previously accepted return if the only change is the Social Security Number. Contact Franchise Tax Board e-Programs Customer Service at 916.845.0353 to resolve this error.	Reject and Continue

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
R0000-060			The number of Binary Attachment files computed by FTB must match the Binary Attachment count attribute [binaryAttachmentCount] from the CA Return Header [CA-ReturnHeader] in the CA-Return element.	Reject and Continue
R0000-065	151, 152, 153, 154, 155, 156, 157		The total number of documents contained within the return [CA-ReturnData] must match the document count attribute [documentCnt] contained within the specific return [CA-ReturnData] element, as computed by FTB.	Reject and Stop
R0000-080			The tax year in the CA Return Header [CA-ReturnHeader] must match the tax year in the Submission Manifest [CA-SubmissionManifest].	Reject and Stop
R0000-100			The social security number [SSN] provided must be within the valid range of SSNs.	Reject and Continue
X0000-010		<b>General Schema Rules</b>	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
X0000-020			Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
T0000-010	831	<b>CA-Transmission Manifest</b>	The number of submissions listed in the Submission Data List [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop
T0000-030			Transmission Manifest [CA-TransmissionManifest] not present. Unable to proceed.	Reject and Stop
T0000-040			Multiple Transmission Manifests [CA-TransmissionManifest] are present. Unable to proceed.	Reject and Stop
X0000-030			Your Transmission Manifest [CA-TransmissionManifest] does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
T0000-060	822		The Transmission ID [TransmissionId] is not unique.	Reject and Stop
T0000-070	840		The Transmission file name in the outer ZIP archive/file [TransmissionId] does not match the Transmission ID [TransmissionId] in the Transmission Manifest [CA-TransmissionManifest].	Reject and Stop
T0000-080			The ETIN [ETIN] portion of your Transmission ID [TransmissionId] must match the ETIN [ETIN] in the Transmission Manifest [CA-TransmissionManifest].	Reject and Stop

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
T0000-090			The "Current Year" portion of your Transmission ID [TransmissionId] is not in the current processing year.	Reject and Stop
T0000-100	820		The "Julian Date" portion of your Transmission ID [TransmissionId] is outside the acceptable range (cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date).	Reject and Stop
T0000-120			The ETIN [ETIN] in your Transmission Manifest [CA-TransmissionManifest] is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
T0000-130			Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission.	Reject and Stop
T0000-140		<b>General Transmission Errors</b>	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop
T0000-150			Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop
T0000-160			No attachments/submissions are present. Unable to proceed.	Reject and Stop
T0000-170			There is a problem with the Transmission ID name [TransmissionID] of your transmission file. All transmission files must have a naming convention that is according to the transmission specification contained in FTB Pub. 1346X. Please rename and resubmit the file.	Reject and Stop
X0000-040		<b>CA-Submission Manifest</b>	Your Submission Manifest [CA-SubmissionManifest] does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
S0000-010	027		The EFIN [EFIN] in the Submission Manifest [CA-SubmissionManifest] must match the EFIN [EFIN] in the CA Return Header [CA-ReturnHeader]. You must contact your software provider to resolve this error.	Reject and Continue
S0000-015	027		The EFIN [EFIN] in the Submission ID [SubmissionId] (the first six digits) must match the EFIN [EFIN] in the Submission Manifest [CA-SubmissionManifest].	Reject and Continue
S0000-020			The Submission ID [SubmissionId] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop
S0000-050			The "Current Year" portion of your Submission ID [SubmissionId] is not current.	Reject and Stop

**CA Individual e-file  
BUSINESS RULES FOR TAX YEAR 2014  
Version 2014v2.0**

Rule Number	Proprietary Error Code	Parent Schema	Rule Text	Severity
S0000-070	902		The Submission ID [SubmissionId] has been used on a previously accepted return.	Reject and Stop
S0000-080	029		The EFIN [EFIN] in your Submission Manifest [CA-SubmissionManifest] is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
S0000-085			The Return Type in the Return Header must match the Submission Type in the Submission Manifest.	Reject and Stop
S0000-090			The Tax Year [TaxYear] listed in the Submission Manifest [CA-SubmissionManifest] is either incorrectly identified or not supported for the submission you provided.	Reject and Stop
S0000-095	010		Our records indicate that you are not authorized to submit a tax return of a type and for a tax year specified in the Submission Manifest [CA-SubmissionManifest].	Reject and Stop
S0000-098			If the Submission Type [SubmissionType] within the Submission Manifest [CA-SubmissionManifest] is "540", "540NR", "540NRS", or "5402EZ" then the SSN [PrimarySSN] in the Submission Manifest must be present.	Reject and Stop
S0000-100		<b>General Submission Errors</b>	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop
S0000-110			Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop
S0000-120			Submission Manifest [CA-SubmissionManifest] not present. Unable to proceed.	Reject and Stop
S0000-130			Multiple Submission Manifests [CA-SubmissionManifest] are present. Unable to proceed.	Reject and Stop
S0000-140			A State submission is not present. Unable to proceed.	Reject and Stop
S0000-150			Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop