

Iowa Business MeF Rules for Tax Year 2018
Version 2018v1.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
FIA1120-001	Form IA 1120, Step 6, line 17 "Computed Tax" when not annualized must equal the product of Step 5, line 16 "Income subject to tax" and the tax rate as follows based on the line 16 amount: under \$25,000 is 6%; \$25,000 to \$100,000 is 8% less \$500; \$100,000 to \$250,000 is 10% less \$2500; and over \$250,000 is 12% less \$7500.	Math	Reject	Inactive
FIA1120-005	Form IA 1120, Step 7, line 28, "Total amount due" must equal the sum of line 24 "Tax due", line 26 "Penalty; failure to timely pay or failure to timely file", line 27 "Interest", and IA 2220 Line 19 "Penalty for Underpayment of Estimated Tax".	Math	Reject	Inactive
FIA1120-006	Form IA 1120, Step 8, line 30, "Credit to next period's estimated tax" plus(+) line 31 "Refund requested" must equal the sum of Schedule C1 line 4 "Total Credits" and Schedule C2 line 4 "Total [payments]" minus(-) sum of Step 6 line 17 "Computed tax" and IA 4626 line 17 "Iowa Alternative Minimum Tax" when the sum of credits and payments is greater than the sum of these taxes.	Math	Reject	Inactive
FIA1120-008	Form IA 1120, Page 2, Additional Information, line 4, "Corporation Name and FEIN" of the parent corporation must be provided when Filing Status is 2 or 3.	Missing Data	Reject	Inactive
FIA1120-009	Form IA 1120, Step 1, "Final Return" explanation must be provided when "Other" is indicated.	Missing Data	Reject	Inactive
FIA148-001	Form IA 148, Column F "Part I Total" must equal the sum of current year amounts applied.	Math	Reject	Active
FIA148-002	Form IA 148, Column K "Part II Total" must equal the sum of current year amounts claimed.	Math	Reject	Active
FT0000-001	The requested payment date of the direct debit payment must occur by the due date when the due date has not yet elapsed. If the due date has already elapsed, then the requested payment date must allow immediate settlement.	Incorrect Data	Reject	Inactive
FT0000-002	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Inactive
R0000-001	Return Header State "City" is required when foreign address is provided.	Missing Data	Reject	Inactive
R0000-002	Tax period "from" date must occur on or after January 1 of the "Tax Year" in the Return Header State.	Incorrect Data	Reject	Inactive
R0000-003	Tax period "from" date must occur before "to" date. Dates must be fewer than 366 days apart (363 or 370 days apart is allowed for fiscal filers using a 52-53-week accounting period.)	Incorrect Data	Reject	Inactive
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header State has a value of "PIN Number") then the following fields must have a value in the Return Header State: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	Inactive
R0000-030	In the Return Header State, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	Inactive
R0000-035	Tax period "to" date must occur before the electronic postmark date.	Incorrect Data	Reject (Production only)	Inactive
R0000-051	The Submission Type in the State Submission Manifest must match the return type indicated in the Return Header State.	Data Mismatch	Reject	Active
R0000-052	The Tax Year specified in the State Submission Manifest must match the Tax Year in the Return Header State.	Data Mismatch	Reject	Active
R0000-054	The EFIN in the State Submission Manifest must match the EFIN provided in the Return Header State.	Data Mismatch	Reject	Inactive

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R0000-058	An XML element that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	Inactive
R0000-060	The EFIN in the State Submission ID (the first six digits) must match the EFIN in the State Submission Manifest.	Incorrect Data	Reject	Inactive
R0000-062	Every attached file (i.e. binary attachment) must be referenced by one or more XML elements that represent it.	Missing Data	Reject	Inactive
R0000-067	The attached files in a submission zip archive must have distinct names.	Incorrect Data	Reject and Stop	Inactive
R0000-076	If "Amended Return" checkbox is checked, then an XML document named "FormIA1120X" must be present in the return. Form IA 1120X is not yet supported.	Missing Document	Reject	Inactive
R0000-079	The business EIN or individual SSN(s) in the State Submission Manifest must match the filer ID(s) reported in the Return Header State.	Data Mismatch	Reject and Stop	Active
R0000-082	Tax period "from" and "to" dates must be provided.	Missing Data	Reject	Inactive
R0000-109	"Tax Year" in the Return Header State must match the schema state version year when the submission contains a tax return.	Incorrect Data	Reject	Inactive
R0000-904	Software ID in the Return Header State must have passed testing for the form family and tax year.	Database Validation	Reject and Stop	Inactive
R0000-932	Filer EIN, Return Type, and any part of the Tax Period in the Return Header State must not be the same as that of a previously accepted electronic return.	Duplicate Condition	Reject and Stop	Inactive
S4626-FIA1120-001	Form IA 4626, line 11 "Iowa Alternative Minimum Tax Net Operating Loss" must be the lesser of Schedule G "Total AMT Loss Applied" or 90% of IA 4626, line 10 "the sum of 'Income Apportioned to Iowa' and 'Iowa Nonbusiness Income'".	Math	Reject	Inactive
SA-FIA1120-003	Form IA 1120, Schedule A, Other Additions, line 17 "Total" must equal the sum of Other Additions lines 1, 3 through 7, 9, 10, 15, 16, and IA 4562A, Part III, Line 5 "Iowa Depreciation Adjustment, if it is positive".	Math	Reject	Inactive
SA-FIA1120-004	Form IA 1120, Schedule A, Other Reductions, line 17 "Total" must equal the sum of Other Reductions lines 2 through 7, 10, 11, 12, 14, 15, and 16, Schedule B line 5 "Foreign Dividend Exclusion" minus(-) IA 4562A, Part III, Line 5 "Iowa Depreciation Adjustment, if it is negative".	Math	Reject	Inactive
SB-FIA1120-001	Form IA 1120, Schedule B, Exclusion, line 5 "Total" must equal the sum of: 70% of line 1 "Dividends", 80% of line 2 "Dividends", 100% of line 3 "Dividends", and 100% of line 4 "Dividends".	Math	Reject	Inactive
SC1-FIA1120-001	Form IA 1120, Schedule C1, line 4 "Total Credits" must equal the sum of: IA4136, Line 7, "Total Fuel Tax Credit", IA 148, Part I, Column F, "Total" (Current Year Amount Applied), and IA 148, Part II, Column K, "Total" (Current Year Amount).	Math	Reject	Active
SC2-FIA1120-001	Form IA 1120, Schedule C2, line 4 "Total [Payments]" must equal the sum of: line 1 "Estimated Tax Payments and Credit from prior period overpayment", line 2 "Voucher Payment", and line 3 "Other Payments".	Math	Reject	Inactive
SD-FIA1120-001	Form IA 1120, Schedule D, Column E, line 8 "Subtotal" must equal the sum of lines 1 through 7 "Net Income Allocated within Iowa".	Math	Reject	Inactive

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SD-FIA1120-002	Form IA 1120, Schedule D, Column E, line 17 "Total Nonbusiness Net Income" must equal the sum of lines 1 through 7 "Net Income Allocated within Iowa" and lines 9 through 15 "Net Income Allocated without Iowa".	Math	Reject	Inactive
SE-FIA1120-004	Form IA 1120, Schedule E, line 13 "Percentage Iowa Receipts to Receipts Everywhere" must equal line 12 "Total Iowa Receipts" divided by "Total Receipts Everywhere", rounded to six decimal places.	Math	Reject	Inactive
T0000-014	The State Submission ID must be globally unique.	Incorrect Data	Reject and Stop	Inactive
X0000-005	The IRS XML data provided to the state has failed schema validation.	XML Error	Reject	Inactive
X0000-006	The state XML data must conform to a supported Iowa schema version.	XML Error	Reject and Stop	Active
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject and Stop	Inactive
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject	Inactive
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject	Active
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	Inactive