

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
FORM 741				
If Other (Form741Type/FiduciaryType/Other) is selected, a description of the type (Form741Type/FiduciaryType/OtherDescription) must be provided.	Reject	F741-0001	The type of estate or trust must be specified on the return.	Missing Data
If the estate/trust type ESBT or Bankruptcy estate selected, efile is not an option.	Reject	F741-0002	E-file is not an option for ESBT or bankruptcy estates. Mail a copy of the return to the Kentucky Department of Revenue.	Incorrect Data
If the return is Amended, the Amended indicator (AmendedReturnIndicator) must be marked and the reason for amending should be listed in the Additional Information Required Section, Line 6 (ReasonForAmending).	Accepted Conditionally			Incorrect Data
FEIN is required in order to e-file.	Reject	F741-0003	The FEIN is required and not provided.	Missing Data
Number of Schedules K-1 included and the number stated as included (ScheduleK1Count) must match.	Reject	F741-0004	There is a mismatch in the number of Schedules K-1 included and the number stated as included.	Data Mismatch
Form 741, line 1 (FederalAdjTotalIncome) must match Form 1041, line 17.	Accepted Conditionally			Data Mismatch
Form 741, line 2 (SchMAdditions) must equal amount from page 2, Schedule M, line 4 (TotalAdditions).	Accepted Conditionally			Data Mismatch
Form 741, line 4 (NetAdditions) is mathematically incorrect. Must equal Line 2 (SchMAdditions) minus Line 3 (AllocableDed).	Accepted Conditionally			Math Error
Form 741, line 5 (SubTotalIncome) is mathematically incorrect. Must equal sum of lines 1 (FederalAdjTotalIncome) and 4 (NetAdditions).	Accepted Conditionally			Math Error
Form 741, line 6 (SchMSubtractions) must equal amount from page 2, Schedule M, line 8 (NetSubtractions).	Accepted Conditionally			Data Mismatch
Form 741, line 8 (NetSubtractions) is mathematically incorrect. Must equal Line 6 (SchMSubtractions) minus Line 7 (AllocableDed2).	Accepted Conditionally			Math Error
Form 741, line 9 (KyAdjustedTotalIncome) is mathematically incorrect. Must equal Line 5 (SubTotalIncome) minus Line 8 (NetSubtractions).	Accepted Conditionally			Math Error
Form 741, line 10 (IncomeDistributionDed) must match page 2, Schedule B, line 15 (IncomeDistributionDed2).	Accepted Conditionally			Data Mismatch
Form 741, line 11 (PensionIncExcl) - Schedule P is required, if the pension income is more than \$41,110 and is from a retirement system of the federal government, Commonwealth of Kentucky or a Kentucky local government.	Accepted Conditionally			Missing Form
RULE REVISED on 3/16/2018: If Form 741, line 12 (FedEstTaxDed) is not equal to 0, the computation must be provided. (Worksheet E is not applicable for TY2017)	Reject	F741-0005	Worksheet E Computation is required when Form 741, line 12 is not equal to 0. The computation should be attached as a pdf document with the file name FedEstateTaxDedComp.pdf	Missing Data
Form 741, line 13 (NetDedExcl) must be the sum of lines 10 (IncomeDistributionDed), 11 (PensionIncExcl) and 12 (FedEstTaxDed).	Accepted Conditionally			Math Error
Form 741, line 14 (TotFidInc) must equal line 9 (KyAdjustedTotalIncome) minus line 13 (NetDedExcl).	Accepted Conditionally			Math Error
Form 741, line 16 (TaxFidInc) must equal line 14 (TotFidInc) minus line 15 (IncAttribNonResBenef).	Accepted Conditionally			Math Error
Form 741, line 17a (TaxSchedule) amount must match tax computation/Tax Table.	Accepted Conditionally			Math Error
Form 741, line 17b (Form4972KTax) is greater than 0 with no indication where tax was derived.	Reject	F741-0006	An indication of Form 4972-K, Schedule RC-R, Schedule DS-R, or Angel Investor Recapture must be made if the amount on Form 741, line 17b is greater than 0.	Missing Data
Form 741, line 17c (ScheduleRCRTax) amount must match sum of line 17a (TaxSchedule) and 17b (Form4972KTax).	Accepted Conditionally			Math Error
Form 741, line 18 (NonrefundableTaxCredit) amount is greater than 0. Worksheet NRC is required.	Accepted Conditionally			Missing Form
Form 741, line 19 (TaxCredit) - limit of \$2 for trust and \$10 for an estate. Tax Credit must match amount based on corresponding FiduciaryReturnType selection or \$0.	Accepted Conditionally			Incorrect Data
Form 741, line 20 (TotalTaxLiability) amount must equal line 17c (TotalTax) minus line 18 (NonrefundableTaxCredit) and line 19 (TaxCredit). If negative, enter 0.	Accepted Conditionally			Math Error
Form 741, line 21a (KYEstimatedTaxPayments) cannot be greater than the amount of estimated tax payments made to the Kentucky Department of Revenue.	Accepted Conditionally			Incorrect Data
Form 741, line 21b (KYWithholdingPaid) should be equal to the sum of the amount of Kentucky tax withheld for all wage and tax statements included with the return.	Accepted Conditionally			Incorrect Data
Form 741, line 21e (NonResidentWithholding) must be equal to the sum of all PTE-WH, line 9 (KYTaxWithheldAmt) amounts.	Accepted Conditionally			Incorrect Data
If the amount on Form 741, line 21f (TotalPaymentsCredits) is less than Form 741, line 20 (TotalTaxLiability) additional tax is due. The amount must be included in the AdditionalTaxDue element.	Accepted Conditionally			
Form 741, line 21f (TotalPaymentsCredits) must equal the sum of lines 21a (KYEstimatedTaxPayments) through line 21e (NonResidentWithholding).	Accepted Conditionally			Math Error
If an overpayment (Overpayment) exists, the amount should be distributed per the taxpayer's instructions between the penalty and interest credit forward to next year and refund.	Accepted Conditionally			Math Error
The amount of Refund, CreditForward and TotalPenaltyInterest cannot be greater than the value of the Overpayment.	Accepted Conditionally			Math Error
AmountOwed must equal the sum of the amounts in AdditionalTaxDue and TotalPenaltyInterest.	Accepted Conditionally			Math Error
Schedule A				

Form 741, Schedule A is required if you made additions to or subtractions from total income on Form 741, page 1, lines 2 or 6 and claimed a charitable deduction (Schedule A) on the federal Form 1041.	Reject		Form 741, Schedule A is required if you made additions to or subtractions from total income on Form 741, page 1, lines 2 or 6 and claimed a charitable deduction (Schedule A) on the federal Form 1041.	Missing Data
Schedule B				
Schedule B, line 1 (KyAdjustedTotalIncome) must match Form 741, line 9 (KyAdjustedTotalIncome).	Accepted Conditionally			Data Mismatch
Schedule B, line 3 (TotalNetGainLossBeneficiaries) must match Form 741, Schedule D, column 1, line 19.	Accepted Conditionally			Data Mismatch
Schedule B, line 7 (DistributableNetIncome) must equal the sum of Schedule B, lines 1 through 6.	Accepted Conditionally			Math Error
Schedule B, line 10 (OtherRequiredDistributions) should only be used if the estate/trust is a complex trust or a decedent's estate.	Accepted Conditionally			Incorrect Data
Schedule B, line 11 (TotalRequiredDistributions) should equal the sum of Schedule B, lines 9 (CurrentRequiredDistributions) and 10 (OtherRequiredDistributions).	Accepted Conditionally			Math Error
Schedule B, line 12 (TaxExemptIncFromReqDist) must be less than Schedule B, line 11 (TotalRequiredDistributions).	Accepted Conditionally			
Schedule B, line 13 (TentIncDistributonDeduction) must equal line 11 (TotalRequiredDistributions) minus line 12 (TaxExemptIncFromReqDist).	Accepted Conditionally			Math Error
Schedule B, line 14 (TentIncDistributionDeduction2) must equal Schedule B, line 7 (DistributableNetIncome) minus Schedule B, line 2 (TaxExemptInterest).	Accepted Conditionally			Math Error
Schedule B, line 15 (IncomeDistributionDed2) must match the smaller of Schedule B, lines 13 (TentIncDistributonDeduction) or 14 (TentIncDistributionDeduction2).	Accepted Conditionally			Data Mismatch
Schedule M				
Schedule M, Part I, line 4 (TotalAdditions) must equal the sum of Schedule M, lines 1 through 3.	Accepted Conditionally			Math Error
Schedule M, Part II, line 8 (TotalSubtractions) must equal the sum of Schedule M, lines 5 through 7.	Accepted Conditionally			Math Error
Additional Information Required Section				
Line 1 (FiledPreviousYear). If a KY Form 741 was not filed in the previous year, a reason (ReasonNotFiledPreviousYear) must be provided.	Accepted Conditionally			Missing Data
Line 2 (HasDeductedAllocableExpenses). If the answer is Yes the computation must be attached. Name the attachment ComputationLine2.pdf	Reject	F741-0008	If Form 741, page 2, Additional Information Required, line 2 is Yes, the computation must be provided as a PDF attachment. The attachment name must be ComputationLine2.pdf	Missing Data
Line 3 (HadPassiveActivityLoss). If the answer is Yes, Form 8582-K is required.	Reject	F741-0009	Form 8582-K is required to determine allowable loss.	Missing Form
Line 5 (HadAccumulationDistribution). If the answer is Yes, Form 1041, Schedule J must be included in the federal copy of the 1041.	Accepted Conditionally			Missing Form
Schedule D		Schedule D		
Schedule D, Part I and Part II, column g loss amounts must be entered as negative amounts.	Accepted Conditionally			
Schedule D, Part I, line 1a, column h (ShrtTrm1099BGainLss) must equal the Schedule D, Part I, line 1a, column d (ShrtTrm1099BProcds) minus column e (ShrtTrm1099BCost).	Accepted Conditionally			Math Error
Schedule D, Part I, line 1b, column h (Shrt8949BoxAGainLss) must equal the Schedule D, Part I, line 1b, column d (ShrtTrm8949BoxAPrcds) minus column e (ShrtTrm8949BoxACost) plus column g (ShrtTrm8949BoxAAdi).	Accepted Conditionally			Math Error
Schedule D, Part I, line 2, column h (ShrtTrm8949BoxBGainLss) must equal the Schedule D, Part I, line 2, column d (ShrtTrm8949BoxBProcds) minus column e (ShrtTrm8949BoxBCost) plus column g (ShrtTrm8949BoxBAdi).	Accepted Conditionally			Math Error
Schedule D, Part I, line 3, column h (ShrtTrm8949BoxCGainLss) must equal the Schedule D, Part I, line 3, column d (ShrtTrm8949BoxCProcds) minus column e (ShrtTrm8949BoxCCost) plus column g (ShrtTrm8949BoxCAdi).	Accepted Conditionally			Math Error
Schedule D, Part I, line 7 (NetShrtTrmGainLssSubtot) must equal the sum of Schedule D, Part I, lines 1a through 6, column h.	Accepted Conditionally			Math Error
Schedule D, Part II, line 8a, column h (LngTrm1099BGainLss) must equal the Schedule D, Part II, line 8a, column d (LngTrm1099BProcds) minus column e (LngTrm1099BCost).	Accepted Conditionally			Math Error
Schedule D, Part II, line 8b, column h (LngTrm8949BoxDGainLss) must equal the Schedule D, Part II, line 8b, column d (LngTrm8949BoxDProcds) minus column e (LngTrm8949BoxDCost) plus column g (LngTrm8949BoxDAdi).	Accepted Conditionally			Math Error
Schedule D, Part II, line 9, column h (LngTrm8949BoxEGainLss) must equal the Schedule D, Part II, line 9, column d (LngTrm8949BoxEProcds) minus column e (LngTrm8949BoxECost) plus column g (LngTrm8949BoxEAdi).	Accepted Conditionally			Math Error
Schedule D, Part II, line 10, column h (LngTrm8949BoxFGainLss) must equal the Schedule D, Part II, line 10, column d (LngTrm8949BoxFProcds) minus column e (LngTrm8949BoxFCost) plus column g (LngTrm8949BoxFAdi).	Accepted Conditionally			Math Error
Schedule D, Part II, line 16 (NetLngTrmGainLssSubTot) must equal the sum of Schedule D, Part II, lines 8a through 15, column h.	Accepted Conditionally			Math Error
Schedule D, Part III, line 17, column 3 (NetShortTermGainLossTotal) must equal the sum of Schedule D, Part III, line 17, columns 1 (NetShrtTrmGainLssBnficiaries) and 2 (NetShrtTrmGainLssEstatesTrst).	Accepted Conditionally			Math Error
Schedule D, Part III, line 17, column 3 (NetShortTermGainLossTotal) must match Schedule D, Part I, line 7 (NetShrtTrmGainLssSubtot).	Accepted Conditionally			Data Mismatch
Schedule D, Part III, line 18, column 3 (NetLongTermGainLossTotal) must equal the sum of Schedule D, Part III, line 18, columns 1 (NetLngTrmGainLssBnficiaries) and 2 (NetLngTrmGainLssEstatesTrst).	Accepted Conditionally			Math Error

Schedule D, Part III, line 18, column 3 (NetLongTermGainLossTotal) must match Schedule D, Part II, line 16 (NetLngTrmGainLssSubTot).	Accepted Conditionally			Data Mismatch
Schedule D, Part III, line 19, column 3 (TotalNetGainLossTotal) must equal the sum of Schedule D, Part III, lines 17 (NetShortTermGainLossTotal) and 18, column 3 (NetLongTermGainLossTotal).	Accepted Conditionally			Math Error
Schedule D, Part IV, line 20 (CapitalLossLimitation) must match the smaller of \$3000 or the net loss on Schedule D, Part III, line 19, column 3 (TotalNetGainLossTotal).	Accepted Conditionally			Data Mismatch
Schedule D, Part V is required if the amount on Schedule D, Part IV, line 20 (CapitalLossLimitation) is greater than \$3000.	Accepted Conditionally			Missing Data
Schedule D, Part V, Section A, line 21 (TaxableIncomeLossPreviousYear) must match Form 741, line 16 (TaxFidInc).	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section A, line 22 (LossCurrentYear) must match the loss on Schedule D, Part IV, line 20 (CapitalLossLimitation). It must be entered as a positive number on line 22.	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section A, line 23 (AdjTaxInc) must be the sum of Schedule D, Part V, Section A, lines 21 (TaxableIncomeLossPreviousYear) and 22 (LossCurrentYear). If less than 0, enter 0.	Accepted Conditionally			Math Error
Schedule D, Part V, Section A, line 24 (CarryOverLimitSubtot) must be the lesser of Schedule D, Part V, Section A, lines 22 (LossCurrentYear) or 23 (AdjTaxInc).	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section B must be completed if there is a loss on Schedule D, Part I, line 7 (NetShrtTrmGainLssSubtot) and Schedule D, Part III, line 19, column 3 (TotalNetGainLossTotal).	Accepted Conditionally			Incorrect Data
Schedule D, Part V, Section B, line 25 must match Schedule D, Part I, line 7 (NetShrtTrmGainLssSubtot). It must be entered as a positive number on line 25.	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section B, line 26 (NetLngTrmGainSubTot) must match the gain on Schedule D, Part II, line 16 (NetLngTrmGainLssSubTot). Enter only if a gain is present, otherwise enter 0.	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section B, line 27 (ShrtTrmCapCrryOvrSubtot) must match Schedule D, Part V, Section A, line 24 (CarryOverLimitSubtot).	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section B, line 28 (ShrtTrmCapCrryOvrSubtot2) must equal the sum of lines 26 (NetLngTrmGainSubTot) and 27 (ShrtTrmCapCrryOvrSubtot).	Accepted Conditionally			Math Error
Schedule D, Part V, Section B, line 29 (ShortTermCapitalLossCarryover) must equal Schedule D, Part V, Section B, line 25 (NetShrtTrmLssSubtot) minus line 28 (ShrtTrmCapCrryOvrSubtot2). If negative, enter 0.	Accepted Conditionally			Math Error
Schedule D, Part V, Section C, line 30 (LngTrmCapLssSubtot) must match the loss from Schedule D, Part II, line 16 (NetLngTrmGainLssSubTot). Enter as a positive number on line 30.	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section C, line 31 (NetShrtTrmLssSubtot) must match the gain from Schedule D, Part I, line 7 (. Enter only if a gain is present on line 7 (NetShrtTrmGainLssSubtot), otherwise enter 0.	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section C, line 32 must match Schedule D, Part V, Section A, line 24 (CarryOverLimitSubtot).	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section C, line 33 must match Schedule D, Part V, Section B, line 25 (NetShrtTrmLssSubtot).	Accepted Conditionally			Data Mismatch
Schedule D, Part V, Section C, line 34 (LngTrmCapLossSubtot1) must equal Schedule D, Part V, Section C, line 32 (CarryOverLimitSubtot) minus line 33 (NetShrtTrmLssSubtot). If negative, enter 0.	Accepted Conditionally			Math Error
Schedule D, Part V, Section C, line 35 (LngTrmCapLossSubtot2) must equal the sum of Schedule D, Part V, Section C, lines 31 (NetShrtTrmLssSubtot) and 34 (LngTrmCapLossSubtot1).	Accepted Conditionally			Math Error
Schedule D, Part V, Section C, line 36 (LongTermCapitalLossCarryover) must equal Schedule D, Part V, Section C, lines 30 (LngTrmCapLssSubtot) minus line 35 (LngTrmCapLossSubtot2). If negative, enter 0.	Accepted Conditionally			Math Error
Schedule K-1 (Form 741)		Schedule K-1 (Form 741)		
Form K-1 is limited to one beneficiary per form.	Accepted Conditionally			Incorrect Data
Class applies only to estates. Either Class A, B, or C must be marked if the return is filed for an estate. Do not mark unless return is for an estate.	Accepted Conditionally			Missing Data
Miscellaneous		Miscellaneous		
Invalid direct debit routing number. Routing number must be numeric only and first 2 digits must begin with 01 through 12 or 21 through 32.	Reject	F741-0073	Invalid direct debit routing number. Routing number must be numeric only and first 2 digits must begin with 01 through 12 or 21 through 32.	Incorrect Data
Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.	Reject	F741-0074	Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.	Incorrect Data
Invalid direct debit amount. Debit amount for the amount you owe must equal Form 741, line 22.	Reject	F741-0075	Invalid direct debit amount. Debit amount for the amount you owe must equal Form 741, line 22.	Incorrect Data
Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused after the April 17th filing deadline. Direct debit will not be processed.	Reject	F741-0076	Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused after the April 17th filing deadline. Direct debit will not be processed.	Incorrect Data
Direct deposit is an invalid request on Form 741. The return will be processed but a check will be issued.	Accepted Conditionally	F741-0077	Direct deposit is an invalid request on Form 741. The return will be processed but a check will be issued.	Incorrect Data
Invalid direct debit date. Valid dates for debit payments of estimated tax for tax year 2017 are: April 17, 2018, June 15, 2018, September 17, 2018, January 15, 2019. Please select valid dates and resubmit the return.	Reject	F741-0078	Invalid direct debit date. Valid dates for debit payments of estimated tax for tax year 2017 are: April 17, 2018, June 15, 2018, September 17, 2018, January 15, 2019. Please select valid dates and resubmit the return.	Incorrect Data

Divide multiple payments for estimate tax into equal whole dollar amounts.	Reject	F741-0081	Divide multiple payments for estimate tax into equal whole dollar amounts.	Incorrect Data
Duplicate Return. An electronic return was already received and processed.	Reject	KYSUB-0063	Duplicate Return. An electronic return was already received and processed.	Validation Error
A copy of the federal return is required for all electronically filed Kentucky returns.	Reject	KYSUB-0064	A copy of the federal return is required for all electronically filed Kentucky returns.	Missing Data
The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.	Reject	KYSUB-0068	The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.	Incorrect Data
Schema Failed Validation. See details.	Reject	KYSUB-0100	Schema Failed Validation. See details.	Validation Error
Manifest Data Missing	Reject	KYSUB-0101	Manifest Data Missing	Validation Error
State Return Data Missing	Reject	KYSUB-0102	State Return Data Missing	Validation Error
Invalid Processing Year	Reject	KYSUB-0103	Invalid Processing Year	Validation Error
We are unable to process your submission due to technical difficulties. Please file a paper return.	Reject	KYSUB-0105	We are unable to process your submission due to technical difficulties. Please file a paper return.	Validation Error
Packaging of data and transmission payload must be in the proper format.	Reject	KYSUB-0106	Packaging of data and transmission payload must be in the proper format.	Validation Error
Mismatch of data (SSN or FEIN) between manifest and state xml.	Reject	KYSUB-0107	Mismatch of data (SSN or FEIN) between manifest and state xml.	Validation Error
Return Type/Form not accepted for electronic filing. Please submit paper return.	Reject	KYSUB-0109	Return Type/Form not accepted for electronic filing. Please submit paper return.	Validation Error
The Return Type and/or StateSubmissionType are mismatched with the type of return or form submitted.	Reject	KYSUB-0110	The Return Type and/or StateSubmissionType are mismatched with the type of return or form submitted.	Validation Error
The period begin date and period end date are required.	Reject	KYSUB-0111	The period begin date and period end date are required.	Validation Error