Electronic Filing Developer's Handbook Tax Year 2008 Version 1.2

Publication AZ-1346

A Supplement to Publication AZ-1346A
– *Record Layouts and Specifications*

FINAL Version: 1.2
Issued: September 25, 2008

Arizona Department of Revenue
Electronic Filing Program
1600 W. Monroe – Room 100
Phoenix, Arizona 85007

Voice: 602-716-6514
Fax: 602-716-7997
Email: efile@azdor.gov

Program Introduction & Participation
This publication provides information necessary for the development of software intended for use by businesses and individuals in electronically filing Arizona Individual Income Tax returns. Our goal is to maintain open lines of communication to assure the success of your software and the electronic filing program for the state of Arizona. You are invited to contact us with any question or comment you have regarding our electronic filing program.

Donna Muccilli – E-File Testing
Voice: 602.716.6513
Fax: 602.716.7997
Email: efile@azdor.gov

Alven Brite - 2D Testing
Voice: 602.716.6912
Fax: 602.716.7997
Email: 2dbarcode@azdor.gov

Home Service Center (IRS)
Arizona's Federal Home Service Center is Fresno.

Foreign Addresses
Arizona accepts returns with foreign address from the Philadelphia Service Center.

PATs Materials
Test materials will be available no later than September 15, 2008. Arizona's tests are not based on the IRS tests.

PATs Schedule
Arizona begins accepting PATs through the IRS gateway November 9, 2008. PATs maybe submitted until October 15, 2009.

EMS Production Date
Arizona begins accepting "live" production data, through the IRS gateway, January 9, 2009 and ends October 20, 2009.

ERO Registration
Please instruct EROs that a separate registration is NOT required to e-file with Arizona. IRS approval is required, but it is not necessary that the ERO provide proof of the approval to Arizona.

Web Address: www.azdor.gov
The Arizona Department of Revenue's website may be accessed for E-File updates including Publication AZ-1346A "Arizona Department of Revenue File Specifications and Record Layout", tax forms, form instructions and additional information covering a broad range of tax-related topics.

Marketing Software
Arizona will provide a link to your business' tax preparation products through the Arizona Department of Revenue website. Before any marketing is conducted, the developer must successfully complete both the Internal Revenue Services (IRS) and Arizona participant acceptance. In order to ensure the most accurate information is provided to Arizona taxpayers, please complete the 2008 Arizona Software Descriptions and Links form.

Field Alignment
All numeric fields in the Generic Record are right justified with zeros to the left of the significant digits.

Due Dates
The original due date of the Arizona Individual Income Tax Return for tax year 2008 is April 15, 2009 and the extension due date is October 15, 2009.

A federal extension is accepted for Arizona purposes unless there is tax due. In this case, the Arizona extension (Form 204) should be filed and payment should accompany the transmission.

FORM 204 – Application for Filing Extension
Arizona allows for electronic filing of extension applications. The FORM 204 also allows for the extension payment via direct debit. This request is transmitted as a State-Only Return. The following fields are required:

Field 305, position 7-12 and Fields 835-870

Application to Participate
Submission of the Application to Participate is required by all developers prior to testing.

Address Fields
Address Fields 75 and 80 are limited to 30 characters. Any address longer than 30 characters must be present in Address Line 2-Field 80. This includes apartment, space, or suite numbers. Failure to adhere to this restriction **may result in a delay in your customer's refund.**

No Entry
All alpha and alpha/numeric fields must be blank filled if no entry. Do not Zero-fill blank entries.

Whole Dollars
Arizona requires that all dollar amounts are rounded to the nearest dollar.

Standard Deduction
The standard deduction has increased for tax year 2008. The amounts are:

Single and Married Filing Separate = $4,521
Head of Household and Married Filing Joint = $9,042

Political Gifts
A political gift for the Green Party has been added. Field 305, position 41 indicates the selection by using the enumerated list below:

"0" or blank = No Contribution
"1" = Democratic
"2" = Green
"3" = Libertarian
"4" = Republican

Military Family Relief Fund
A credit up to $ 400, depending on filing status, is available for those who contribute to this fund. The donation may be claimed on FORM 340. Specifications for this form are found in the unformatted area of the record layout.

Credit for Taxes Paid to another State or Country
FORM 309, Credit for Taxes Paid to another State or Country is now available for efile. Specifications for this form are found in the unformatted area of the record layout.

Transmission of Credit Forms
Transmission of multiple copies of all credit forms (series 300) is allowed when there is not enough space to list all of the necessary information on a single copy of the form. For example, many taxpayers donate to more than two public schools. When more than two schools need to be listed, a second (or more) occurrence of Form 322 should be included in the transmission. This is also true for any other credit.

FORMS AZ8453 and AZ8879
These forms feature a section where financial data is displayed whenever a direct debit/direct deposit is elected. The section includes:

- Type of account
- Routing number
- Account number
- Direct debit date
- Direct debit amount

Please inform you customers that these documents are **not** to be submitted to the Department; rather they are to be retained along with any supporting documentation for a period of four years after transmitting the return.

Electronic Signatures
Arizona **prohibits** the use of electronic taxpayer signature(s) on state-only returns. Fields 120 (Primary TP Signature) and 125 (Secondary TP Signature) must be blank when "SO" is valid in field 19. In this case, the ERO and/or taxpayer must retain a signed AZ-8453 for a period of four years after the return is filed.

Testing for Multiple Products Using the Same Platform (Engine)
If a developer creates more than one product (example: Online and Professional) it is not necessary to undergo the entire testing procedure for each product. Once the initial PATs is approved, inform us of any additional products and we will discuss with you whether any additional testing will be required. Usually only two tests are required for each additional product that uses the same software engine.

Alerts and Information
In order to receive updates and notices you may want to signup for Arizona Alerts. Send an email to E-fileAlert@azdor.gov. Please put "subscribe" in the message subject. To discontinue receiving the alerts, send an email to E-fileAlert@azdor.gov and put "unsubscribe" in the message subject.

2009
Arizona E-File Calendar
For Tax Period January 1 – December 31, 2008

Transmitting of live IRS E-File returns begins ..... January 09, 2009

Last date for…

Transmitting timely filed returns .....April 15, 2009
Retransmitting rejected timely filed returns .....April 20, 2009
Transmitting late or returns on extension ..... October 15, 2009
Retransmitting rejected late or returns on extension ..... October 20, 2009

2009
Arizona State Holidays

January

S	M	T	W	T	F	S
				X	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19 X	20	21	22	23	24
25	26	27	28	29	30	31

February

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16 X	17	18	19	20	21
22	23	24	25	26	27	28

March

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25 X	26	27	28	29	30

June

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July

S	M	T	W	T	F	S
			1	2	X	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

September

S	M	T	W	T	F	S
		1	2	3	4	5
6	X	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12 X	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	X	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26 X	27	28
29	30					

December

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25 X	26
27	28	29	30	31		

X Arizona State Holidays

Limited Staff

Software Requirements
Arizona participates in the federal/state electronic filing program, therefore any software developed must meet all federal and state requirements. The following guidelines complement IRS and Arizona publications and are not intended to alter or amend the IRS requirements.

- Comply with all federal and state requirements specified in the following publications:
  - IRS Publications 1345 and 1345A.
  - IRS Publication 1346.
  - Arizona Handbook AZ-1345.
  - Arizona Publication AZ-1346 – Software Developer's Manual Tax Year 2008.
  - Arizona Publication AZ-1346A – Record Layout & File Specifications Tax Year 2008.

- Adhere to all federal and state procedures, requirements and specifications; successfully complete all testing.

- Develop tax preparation software in accordance with statutory requirements and Arizona Department of Revenue return preparation instructions.

- Provide accurate Arizona income tax returns in correct electronic format for transmission with the Federal return to the Internal Revenue Service Center.
- Software is to be capable of producing a printed copy of the complete filing for the Electronic Return Originator (ERO) and/or taxpayer.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate or invalid return information.

- Developed software is not to support electronic filing (transmission) of any form not approved for electronic filing by the Arizona Department of Revenue.

- Developed software must prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the Arizona Department of Revenue. This is inclusive of those not supported for electronic filing as well as those supported but not successfully tested and approved by the Arizona Department of Revenue.

Forms Available for Electronic Filing
Return Types and Forms Available for Electronic Filing - Both refund and payment due returns may be filed electronically. The primary personal income tax returns available for electronic filing are:

140 Resident Personal Income Tax Return
140A Resident Personal Income Tax Return (Short Form)
140EZ Resident Personal Income Tax Return (EZ Form)
140PY Part-Year Resident Personal Income Tax Return
140NR Nonresident Personal Income Tax Return

Supporting forms available for electronic filing:

Schedule A Federal Form 1040 Schedule A, Itemized Deductions
140 Schedule A State 140, Schedule A Itemized Deduction Adjustment
Schedule A(PY) Itemized Deductions for Part Year Resident
Schedule A(PYN) Itemized Deductions for Part Year Resident with Nonresident Income
Schedule A(NR) Itemized Deductions for Nonresident
Form 202 Personal Exemption Allocation Election
Form 221 Underpayment of Estimated Tax by Individuals

Tax credit forms available for electronic filing:

- 301 Nonrefundable Individual Tax Credits and Recapture
- 302 Defense Contracting Credit
- 304 Enterprise Zone Credit
- 305 Environmental Technology Facility Credit
- 306 Military Reuse Zone Credit
- 307 Recycling Equipment Credit
- 308-I Credit for Increased Research Activities - Individuals
- 309 Credit for Taxes Paid to Another State or County
- 310 Credit for Solar Energy Devices
- 312 Agricultural Water Conservation System Credit
- 315 Pollution Control Credit
- 318 Credit for Taxes Paid for Coal Consumed in Generating Electrical Power
- 319 Credit for Solar Hot Water Heating Plumbing Stub Outs and Electric Vehicle Recharge Outlets
- 320 Credit for Employment of TANF Recipients
- 321 Credit for Contributions to Charities That Provide Assistance to the Working Poor
- 322 Credit for Fees Paid to Public Schools
- 323 Credit for Contributions to School Tuition Organizations
- 325 Credit for Agricultural Pollution Control Equipment
- 331 Credit for Donation of School Site
- 332 Credit for Healthy Forest Enterprise
- 333 Credit for Employing National Guard Members
- 334 Credit for Motion Picture Production Costs
- 336 Credit for Solar Energy Devices Commercial and Industrial Applications
- 340 Credit for Donations to the Military Family Relief Fund

The Arizona Department of Revenue's External Services and Special Projects Division **must approve Arizona substitute tax forms** included in software. Direct inquiries and requests for tax form approval to:

Mailing Address: Forms Approval – Room 810
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007-2650

Contacts:

Bob Williams
Voice: 602-716-6801
Email: bwilliams@azdor.gov
Fax: 602-716-7995

Sharyn Zamora
Voice: 602-716-6798
Email: szamora@azdor.gov
Fax: 602-716-7995

Arizona accepts ITIN/SSN Mismatch and Exception Returns

Tax returns filed with an Individual Taxpayer Identification Number reporting wages paid are required to show the Social Security Number under which the wages were earned. This creates an identification number (ITIN/SSN) mismatch. In the past, returns with this mismatch could only be filed on paper. Now, due to programming changes, the Arizona e-File system will also accept returns with an ITIN/SSN mismatch.

Federal Income statements

All wage and gambling statements and 1099R (when AZ withholding is reported) must accompany the Arizona transmission. Refer to the federal specifications for layout information.

Community Property Allocation Record

The Federal Allocation Record must be present with the Arizona return when filing status 3 (Married Filing Separate) is selected and the mailing address is Arizona or any other community property state. Also, field 325, position 78 (Community Property Allocation Record) must be "Y". If mailing address is a non-community property state, the ALLOCR (Community Property Allocation Record) is not required and field 325, position 78 must be "N".

Decedent Returns
Arizona accepts decedent returns electronically from the surviving spouse who is using the "Married Filing Joint" filing status. To claim a refund, if applicable, Form 131, Claim for Refund on Behalf of Deceased Taxpayer, must accompany the e-filed joint return **if a refund is expected**. The death certificate is **NOT** required as an attachment, but must be kept for tax records. A zero/even balance or a balance due decedent return is also accepted. Taxpayers may use either the Practitioner PIN or the Self-Select PIN electronic signature, with the decedent's return when filing the IRS and AZDOR returns together.

Exclusions from Electronic Filing
The following forms and schedules are **excluded** from this year's Arizona E-File program:

Forms not listed under "Return Types Available for Electronic Filing"
Any year other than Tax Year 2008
Non-calendar year returns
State returns having a different "Federal Adjusted Gross Income" than that provided on the federal return
Amended returns
Fiduciary Returns
State-Only returns for which a federal return was not completed
Electronic signatures on State-Only returns

Signature Documents
One of the following forms is required for electronic filing. They are to be retained by the ERO (or in some instances by the taxpayer) and are not to be mailed until specifically requested by the AZDOR.

FORM AZ-8453 Arizona Individual Income Tax Declaration for Electronic Filing – This form is the default signature form for e-File. The taxpayer must review their return and sign Form AZ-8453 before the return is electronically transmitted. Form AZ-8453 (commonly referred to as the signature document) authenticates the return and authorizes the ERO to electronically transmit the return. It also authorizes the ERO to make certain inquiries into the status of the transmission and return on behalf of the taxpayer.

This document must be retained by the ERO for a period of 4 years from the time the return is filed. If the taxpayer's return is "self-prepared" or prepared by a VITA or TCE volunteer, the taxpayer will retain the AZ-8453 with the rest of their tax documents for at least 4 years.

AZ-8879 E-File Signature Authorization Form – In some cases a taxpayer may wish to electronically sign the state return, but is unable or unavailable to return to the ERO's office to sign the electronically prepared state return. Form AZ-8879, (E-File Signature Authorization Form) authorizes the ERO to enter a PIN signature on behalf of the taxpayer(s). The taxpayer(s) must review their return and sign the AZ-8879 before the return can be electronically transmitted. In this instance the AZ-8879 will act as a substitute for the AZ-8453 and the document must be retained by the ERO for a period of 4 years from the time the return is filed.

Payment of Taxes
AZ-140V Arizona Individual Income Tax Payment Voucher for Electronic Filing – When the Arizona return results in a balance due (field 585 of the formatted record), the AZ-140 V is to be produced in hardcopy form with all applicable fields completed if the direct debit payment method has not been selected. A taxpayer reminder should be provided stating it is necessary to pay any amounts owed by April 15, 2009 to avoid penalty and interest. Payment together with the AZ-140V is to be mailed to:

Arizona Department of Revenue
AZ-140V
P.O. Box 29085
Phoenix, Arizona 85038-9085

Error Detection
The Arizona Department of Revenue will immediately notify the developer when it detects a software problem or error. Likewise, software developers are required to immediately notify the department of problems or errors associated with the software or its use. Such notifications are made by e-mailing the E-File staff at efile@azdor.gov.

When a software error is identified, it is the responsibility of the software developer to immediately notify their user population, correct the problem, and expeditiously distribute the appropriate software revision (correction) to their clients. Additionally, the Arizona Department of Revenue is to receive immediate notification of all software errors and problems. The Department is to be advised when corrections are made and supplied with the related software version number and release date. The department must be kept advised of all software versions (identification number and distribution date) distributed to the E-File community.

Acknowledgements
The Arizona Department of Revenue utilizes the fed/state acknowledgement program and utilizes a 120-byte acknowledgement file for the 2008 tax year. The record layout for the 120-byte record can be found in "Arizona 120-Byte Acknowledgement Record for Tax Year 2008".

By including the Arizona acknowledgement process in the software, the Arizona Department of Revenue does not intend to restrict distribution of software to EROs transmitting directly to IRS. The Arizona Department of Revenue makes no post-retrieval alterations to the acknowledgement record.

The purpose of the state acknowledgement is to confirm the Arizona Department of Revenue successfully received a transmitted return. It is not intended to convey or indicate that the received return is accurate or is error-free.

Arizona uses an "Accepted" or "Rejected" acknowledgement system.

> An "**Accepted**" acknowledgement indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is forthcoming regarding the transmission.
>
> A "**Rejected**" acknowledgement indicates the electronic return was received, but failed to successfully complete the pre-entry validation process. The "Received-Rejected" acknowledgement will contain an error code indicating the error causing the rejection. The error condition must be corrected, after which the return can be re-transmitted as a "State-Only" return, or submitted as a paper return. Error codes and their descriptions are referenced in document "Arizona E-File Validation Errors for Tax Year 2008"

Participant's Acceptance Testing (PATs)
Testing of software developed for electronic filing is mandatory. All software must be tested using state scenarios. A completed Application to Participate must be submitted to efile@azdor.gov **before** Arizona will accept test transmissions.

Developers will be given formal confirmation when software has been successfully tested for electronic filing. Only approved software may be released and distributed by the developer. Specifications, record layouts and test scenarios are available on the Arizona Department of Revenue website www.azdor.gov. Test scenarios will not utilize Federal PATs data. Arizona's tests are developed independent of Federal testing. Testing is to include retrieval of state acknowledgements.

It may not be necessary to submit test returns for all test scenarios. For details involving scenario adjustments contact us.

Any developer wishing to conduct testing in addition to the scenarios supplied and required by the Arizona Department of Revenue must obtain approval to do so prior to test submission.

NOTE: Approval of software for electronic filing **does not** include approval of any form developed/produced for hardcopy submission to the Arizona Department of Revenue. The Arizona Department of Revenue's External Services and Special Projects Division must approve Arizona substitute tax forms included in software. Direct inquiries and requests for tax form approval to:

Contacts: Bob Williams
Voice: 602-716-6801
Fax: 602-716-7995
Email: bwilliams@azdor.gov

Sharyn Zamora
Voice: 602-716-6798
Fax: 602-716-7995
Email: szamora@azdor.gov

Mailing Address: Forms Approval – Room 810
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007-2650

Record Layout Instructions

The following provides instructions pertinent to AZ 1346A. Please direct any questions to us by utilizing the contact list provided in Section 1 of this manual.

GENERIC RECORD

Direct Debit /Direct Payment/Electronic Funds Withdrawal

Field 0024, 0027, 0028, 0030, 0035, 0040/ 0048.

Direct Debit is not offered / provided on paper returns for Tax Year 2008. If an electronically filed return is rejected and a paper return is required, the direct debit is voided. The AZ 140V payment form must accompany payment. Failure to include the AZ 140V may delay proper payment application.

Hardcopy documentation for the ERO/Taxpayer detailing the Direct Debit election is required. Information is to include the taxpayer name(s) and SSN(s), debit amount, routing number, account number and type, ERO (EFIN) and date.

Arizona strictly prohibits a Direct Payment/Direct Debit date later than April 15, 2009 on a return that is transmitted before April 15, 2009. Timely filed returns with a Direct Payment/Direct Debit date later than April 15, 2009 will be rejected. If a date is not elected on a return transmitted before April 15, 2009 or if a return is transmitted on or after 20090415, the date defaults to the original transmission date.

Taxpayers may elect a future date if the return is transmitted **before** April 15, 2009. That "Future Date" may not exceed "20090415". If a "Future Date" is not elected or when a return is transmitted on or after April 15, 2009; this date is to default to the transmission date. If a non-banking day is selected, the withdrawal will occur on the next banking day.

Direct Debits may be for an amount less than the full amount due. A billing will automatically be generated for any difference, in addition to any corresponding penalties and/or interest.

Direct Deposit

Field 0024, 0030, 0035, 0040/0048.

Direct Deposit is offered / provided on paper returns for tax year 2008. Related information is to be included on the return as documentation of the election.

Arizona Electronic Signature

When a taxpayer elects to participate in the federal electronic signature program and uses a PIN, they may also elect to utilize the same signature authentication (PIN) for their state return.

If using the federal PIN for the Arizona return there will be a "Y" in Field 305, position 59 (and the federal pin must be displayed in (field(s) 0120 and/or 0125). If a PIN was not used for the federal return signature, OR if the taxpayer elects not to use the federal PIN to sign the Arizona return, then Field 305, position 59 will be "N" or blank (and nothing may be displayed in (field(s) 0120 and/or 0125).

If the Arizona return is transmitted as a "SO" (State Only) return, the federal PIN may **not** be elected for signing the Arizona return.

ALPHA NUMERIC SECTION

Field 0305 through Field 0330

All numeric fields or numeric field segments must be blank-filled when there is no value or entry for that field.

All alpha and alpha/numeric field must be blank filled if no entry.

Form Number should be left justified with spaces to the right of the form number (e.g. '140bbb', '140Pyb').

Field 0305

Position 13 – "Filing Status"
Field segment size is 1 numeric character. Only "1"(Married Filing Joint), "2"(Head of Household), "3"(Married Filing Separate), or "4"(Single) are valid.

Positions 29 through 40 - "Credit Boxes".
Field segment size is 12 numeric characters. Up to four credits may be identified, each consisting of 3 characters. If there are no credits involved, three "zeros" must be entered for each credit totaling 12 numeric characters for that field segment. Only those credit types supported for Arizona Electronic Filing are valid entries. A valid entry can be any combination of 302, 304, 305, 306, 307, 308, 309, 310, 312, 315, 319, 320, 321, 322, 323, 325, 331, 332, 333, 334, 336, 338, 339, 340 or "000" totaling not more or not less than 12 characters.
Example: Given credit 309; the field segment would be "309000000000".

Positions 65-72 - AZ Residency "From/To" Date.
Field segment size is 8 numeric charters (MMDDMMDD) and indicates the beginning & ending month and day dates the taxpayer was an Arizona resident, only applicable to Form 140PY.

Positions 73-80 - Other States of Residency.
Utilize standard 2 letter state abbreviations (up to four states may be entered). These field positions are only applicable to Form 140PY.

SIGNED NUMERIC SECTION

Field 0440

"Clean Election Reduction".

– See worksheet in Instruction Booklets for 140, 140A, etc.

Value cannot be greater than $5 for Single, Head of Household and Married Filing Separate. Field 305, position 46 must be "Y". Field 305, position 47 must be "N" or blank for these filing statuses.

For Married Filing Joint the field value cannot be greater than $5 if either Field 305, position 46

or 47 is "Y". If both position 46 and 47 are "Y" the value of Field 0440 may be up to $10.

Field 0460

"Tax After Family Tax Credit" reduction. Value cannot be less than zero, only valid on AZ140A.

Field 0470

"Balance of Tax". Value cannot be less than zero.

Field 0495

"PTC Credit". Form 140PTC is not offered for Arizona E-File. Field is to be zero-filled.

Field 0525

"Aid to Education Contrib." A contribution to the Aid to Education Fund can only be made for the full amount of Field 0520 (refund produced by the Overpayment), or Field 0530 when the taxpayer elects to apply a refund portion to "Next Year's Estimated Pmt" (field 0525). When this contribution is elected, no other contribution can be made. **Also note: No penalties or interest may be paid from the overpayment if this contribution is elected.**

Field 0525 through Field 0570

Contributions - Various. Total amount of a contribution or a combination of contributions cannot exceed the amount of the Overpayment produced by the E-File return (Field 0520). However, if the taxpayer elects to make a payment through Direct Debit (Electronic Funds Withdrawal), they may contribute:

- an amount equal to the amount in Field 0530 plus the Direct Debit amount when a refund return or,
- an amount equal to the Direct Debit amount less the amount in Field 0515 (Tax Due) when a tax due return.

Field 0595

"Amount Owed". When this field has an amount greater than "Zero" and a Direct Debit payment in full is not elected; Arizona Form 140V is to be generated for the taxpayer with the instruction to send the form together with their payment to AZDOR. The taxpayer is also to be advised payment must be postmarked by the due date, otherwise penalties and interest will be charged.

UNFORMATTED RECORD

Arizona Schedules A, ANR, APY, APYN; Form 131, all Credit Forms (series 300 Forms), Form 202 (Personal Exemption Allocation) Schedule 1 and Schedule 2, and Form 221 (Underpayment of Estimated Taxes) are part of the Unformatted Record. In addition, the W-2 & 1099 series forms, the federal Schedule A and the federal Allocation Record (ALLOCR) are to be transmitted as part of the Unformatted Record.

FORM 221 PENALTY CALCULATION CRITERIA

The decision to automatically calculate the penalty for Underpayment of Estimated Tax is to be based on the following criteria and is calculated against the Arizona Adjusted Gross Income appearing in Field 0405 of the Generic Record.

For a filing status of **Single, Married-Filing Separate** or **Head of Household:**

- If the Arizona Gross Income (AGI) is NOT more than $75,000, no penalty will be assessed.
- If the Arizona Gross Income (AGI) is MORE than $75,000, Form 221 must be completed to determine the penalty amount (if applicable).

For a filing status of **Married-Filing Joint**:

- If the Arizona Gross Income (AGI) is NOT more than $75,000 for each spouse, NO penalty will be assessed.
- If the Arizona Gross Income (AGI) is MORE than $75,000 for either spouse, Form 221 must be completed to determine the penalty amount (if applicable).

PATs Testing Scenarios
There are ten PATs scenarios for Tax year 2008. The scenarios are designed to be used independently from the federal scenarios. Unlike the IRS, AZDOR does not allow composition of developer generated tests.

Dependents and Parent/Ancestor Exemptions
The paper forms, with the exception of the 140A and 140EZ, each have space for three dependents. This uniformity allows the 4th through 14th dependents to be entered on the Schedule 1 without the necessity of entering "see attached" in the field for the 3rd dependent. The same is true for the Parent/Ancestor exemptions two, three, and four. It will no longer be necessary to insert the words "see attached" when claiming more than one Parent/Ancestor exemption.

Arizona Schedule 1 and Arizona Schedule 2
Schedule 1 lists the required (or allowable) Additions and Subtractions while Schedule 2 allows for a "freeform" statement of up to 3,500 characters.

The Arizona Department of Revenue strives to approve software applications in a timely fashion. Occasionally a test will need to be reviewed more than once to assure that our standards are met. This, combined with a late submission of test materials, may cause delays in approving your software. To avoid such delays, the Arizona Department of Revenue encourages developers to submit their tests by January 2, 2009 in order to complete the approval process prior to the beginning of the live e-File transmission date.

Arizona Error Codes

Error ID	Error Description	Form No.	Field #	Logic/Relationship
0200	Each field can only contain type of data specified in record layout ▪ Non numeric value in numeric field	All Forms	All numeric fields	Is Numeric(?) test
0201	Field sequence numbers within an unformatted record must be valid for that record	All non 140 forms – unformatted records	All	Fields for form/records must be defined in AZ DOR File Specification and Record Layout
0202	The Record ID (Field 0010) of an **unformatted** record contains an invalid entry. ▪ Taxpayer ID number on a secondary form (unformatted record) does not match the Primary SSN (Field 0003) of tax form	All non 140 forms – unformatted records	0010, 0003	Primary SSN in Field 0010 of unformatted record should match that in Field 0003 of generic record.
0203	Tax Form – Incomplete direct debit If any of the following direct debit fields are significant, all must contain valid entries: Field 0027 must contain a valid date (see error code 911). Field 0028 must contain an amount that is equal to or less than Field 0590. Direct debit indicator (Field 0024) must contain "2". Routing Transit Number (Field 0030) must contain nine numeric characters and Account Number (Field 0035) must be nonzero. Checking Account Indicator (Field 0040) OR Savings Account Indicator (Field 0048) must equal "X" but both cannot equal "X".	All 140's, **204**	0024, 0027, 0028, 0030, 0035, 0040, 0048	If any of the direct debit fields (Fields 0024, 0027, 0028, 0030, 0035, 0040 or 0048) are non-blank, all fields must contain valid entries: Direct deposit/debit indicator must contain 2, a valid date and debit amount must be present, routing transit number must contain nine numeric characters, account number must be nonzero and either checking or savings account field (but not both) must contain "X"
0204	Tax Form – Incomplete direct deposit If any of the following direct deposit fields are significant, all must contain valid entries: Direct deposit indicator (Field 0024) must contain "1". Routing Transit Number (Field 0030) must contain nine numeric characters and Account Number (Field 0035) must be nonzero. Checking Account Indicator (Field 0040) OR Savings Account Indicator (Field 0048) must equal "X" but both cannot equal "X".	All 140's, **204**	0024, 0030, 0035, 0040, 0048	If any of the direct deposit fields (Field 0024, 0030, 0035, 0040 or 0048) are non-blank, all fields must contain valid entries: Direct deposit/debit indicator must contain 1, routing transit number must contain nine numeric characters, account number must be nonzero and either checking or savings account field (but not both) must contain "X"
0205	Primary last name (Field 0060, position 1) and first name (Field 0070, position 1) are required fields.	All 140's, **204**	0060, 0070	For all 140 form types, primary first and last name cannot be blank.
0206	Spouse last name (Field 0065, position 1), first name (Field 0070, position 18) and Spouse SSN (Field 0055) are required fields when Field 0305, position 13, filing status is: 1 - Married filing joint return.	All 140's, **204**	0055, 0065, 0070, 0305	For all 140 form types, if filing status is 2, 3, or 4, Spouse SSN must be blank (or all zeroes) and Secondary Last Name and First Name must be blank.
0207	Spouse last name (Field 0065, position 1), first name (Field 0070, position 18) and Spouse SSN (Field 0055) must be blank when Field 0305, position 13, filing status is: 2 - Head of Household, 3- Married Filing Separate, or 4 – Single.	All 140's	0055, 0065, 0070, 0305	For all 140 form types, if filing status is 2, 3, or 4, Spouse SSN must be blank (or all zeroes) and Secondary Last Name and First Name must be blank.

Error ID	Error Description	Form No.	Field #	Logic/Relationship
0208	Form 140EZ - Filing Status (Field 0305, position 13) can only be 1 - Married filing joint return, or 4 – Single.	140EZ	0305	If Form 140EZ, filing status must be 1 or 4
0209	Forms 140, 140A, 140PY and 140NR – Filing status (Field 0305, position 13) can only be: 1 – Married filing joint return, 2 – Head of Household, 3 – Married filing separate, or 4 – Single.	140, 104A, 140PY, 140NR	0305	For Forms 140, 140A, 140PY and 140NR, filing status must be 1, 2, 3 or 4.
0210	Forms 140, 140A, 140PY and 140NR – Exemption for Age 65 or over (Field 0305, position 14) cannot be greater than 2	140, 104A, 140PY, 140NR	0305	For Forms 140, 140A, 140PY and 140NR, Exemption for Age 65+ can only be 0 (or blank), 1 or 2.
0211	Forms 140, 140A, 140PY and 140NR – Exemption for Blind (Field 0305, position 15) cannot be greater than 2	140, 104A, 140PY, 140NR	0305	For Forms 140, 140A, 140PY and 140NR, Exemption for Blind can only be 0 (or blank), 1 or 2.
0212	"Date of Return" in Alphanumeric Field 2 (Field 0305, position 20) is either invalid, (ex: 20080230, or 022808, etc.) or a future date.	All 140's, **204**	0305	"Date of Return" must be less than or equal to current date and be in the valid format.
0213	Forms 140, 140PY and 140NR - Standard/Itemized Deduction flag (Field 0305, position 28) must be S or I	140, 140PY, 140NR	0305	For Forms 140, 140PY and 140NR, standard/itemized flag must be S or I
0214	Forms 140A and 140EZ – Standard/Itemized Deduction flag (Field 0305, position 28) must be S.	140A, 140EZ	0305	For Forms 140A and 140EZ, standard/itemized flag must be S
0215	"Credit Boxes" in Alphanumeric Field 2 (Field 0305, position 29) contain invalid entry."Valid entry = twelve numerals in any combination of 302, 304, 305, 306, 307, 308, **309**, 310, 312, 315, 319, 320, 321, 322, 323, 325, 331, 332, 333, 334, 336, **340**	140, 140PY, 140NR	0305	For Forms 140, 140PY and 140NR, credit boxes can only be combination of "000", "302, 304, 305, 306, 307, 308, **309**, 310, 312, 315, 319, 320, 321, 322, 323, 325, 331, 332, 333, 334, 336, **340** or "bbb". When field 0460 is nonzero, at least one box must contain valid, nonblank, nonzero form number.
0216	"Credit Boxes" in Alphanumeric Field 2 (Field 0305, position 29) and Field 0460 (Subtotal Credits) are invalid for Forms 140A and 140EZ and may not contain any entry.	140A, 140EZ	0305, 0460	For Forms 140A and 140EZ, These fields are invalid and may not contain any entry
0217	Forms 140, 140PY and 140NR - Political Party entry (Field 0305, position 41) must be: 0, 1, 2, 3, **4** or blank.	140, 140A, 140PY, 140NR	0305	For Forms 140, 140A, 140PY and 140NR, Political Party must be 0, 1, 2, 3, **4** or blank.
0218	Forms 140, 140PY and 140NR - "Annualized/Other" box (Field 0305, position 42) may not be "Y", unless "Form 221" (Field 0305, position 44) is "Y". If "Form 221" (Field 0305, position 44) is "N" or blank, then, "Annualized/Other" box (Field 0305, position 42) must be "N" or blank.	140, 140PY, 140NR	0305	For Forms 140, 140PY and 140NR, "Annualized/Other" cannot be Y, unless "Form 221" is also "Y". If "Form 221" is "N" or blank, "Annualized/Other must be "N" or blank.

Error ID	Error Description	Form No.	Field #	Logic/Relationship
0219	Forms 140, 140PY and 140NR – "Farmer/Fisherman" box (Field 0305, position 43) must be "Y", "N" or blank.	140, 140PY, 140NR	0305	For Forms 140, 140PY and 140NR, "Farmer/Fisherman" must be Y, "N" or blank.
0220	Forms 140, 140PY and 140NR – "Form 221" box (Field 0305, position 42) must be "Y", "N" or blank.	140, 140PY, 140NR	0305	For Forms 140, 140PY and 140NR, Form 221 must be Y, "N" or blank.
0221	"Extension code" (Field 0305, position 45) must be "F" or blank	All 140's	0305	Extension code value must be "F" or blank
0222	If Clean Election Fund Tax Reduction (Field 0445) is significant, at least one the following must contain "Y": Filer "Clean Election Fund Tax Reduction" flag (Field 0305, position 46) or Spouse "Clean Election Fund Tax Reduction" flag (Field 0305, position 47).	All 140's	0305, 0445	When field 0445 is nonzero, Filer Clean Election or Spouse Clean Election (or both) must contain "Y"
0223	"Spouse Clean Election Fund Tax Reduction" (Field 0305, position 47) **must not** be "Y" when return filing status (Field 0305, position 13) is something other than "1" - Married Filing Joint Return.	All 140's	0305	If Spouse Clean Election is Y, filing status for return must be "1" – Married filing joint.
0224	Clean Election Fund Tax Reduction (Field 0465) cannot be greater than "5" unless a joint return is filed and both elect the "Clean Election Fund Tax Reduction" in which case Field 0445 cannot be greater than "10".	All 140's	0465	Field 0465 may only be $5 or less (or $10 or less on a jointly filed return where both taxpayer and spouse make the election) for the "Clean Election Fund Tax Reduction".
0225	Forms 140, 140A, 140EZ - Residency Status (Field 0305, position 48) Code must be "0" – Arizona resident.	140, 140A, 140EZ	0305	For Forms 140, 140A, 140EZ, Residency Status must be 0 (zero).
0228	Forms 140, 140NR and 140PY - MSA Penalty Box (Field 0305, position 49) must be "Y", "N" or blank	140, 140NR and 140PY	0305	For Forms 140, 140NR and 140PY, MSA Penalty Box must be Y, "N" or blank
0229	Form 140A - Std deduction (Field 0405) must be **$4521** or **$9042**	140A	0405	If Form 140A, Std deduction must equal **4521** or **9042**
0230	Form 140EZ - Total deduction and personal exemption (Field 0415 must be $**6621** or $**13242**)	140EZ	0415	If Form 140EZ, Total Deduction/Personal Exemption must equal **6621** or **13242**
0231	"Tax After Family Tax Credit Reduction" (Field 0460) cannot be less than zero	140A	0460	Tax Minus Credits must be greater than or equal to zero
0232	"Balance of Tax" (Field 0470) cannot be less than zero	All 140's	0470	Balance of Tax must be greater than or equal to zero
0233	Primary SSN (Field 0003) was used as a Secondary SSN, or Secondary SSN (Field 0055) was used as a Primary SSN, on an accepted E-file return with filing status other than 1 – Married Filing Joint Return.	All 140's	0003, 0055, 0305	If State Only Indicator (Field 0019) is "SO", look for primary SSN in secondary SSN field and secondary SSN in primary SSN field in table tblValidHeaders. If return filing status is not Married Filing Joint, conditionally accept return.

Error ID	Error Description	Form No.	Field #	Logic/Relationship
0234	Primary SSN (Field 0003) was used as a Secondary SSN, or Secondary SSN (Field 0055) was used as a Primary SSN, on another return is in process by AZ DOR.	All 140's	0003, 0055	If State Only Indicator (Field 0019) is "SO", look for primary SSN in secondary SSN field and secondary SSN in primary SSN field in table tblInvalidHeaders.
0235	Telephone number provided is not in required format.	All 140's	0115	Phone number format must be one of the following formats (or Blank): nnn-nnn-nnnn, nnnnnnnnnn, nnnbnnnbnnnn
0236	Forms 140, 140A, 140PY and 140NR – If Field 0370 is significant then "Exemption for Age 65 or over" (Field 0305, position 14) cannot be blank.	140, 140A, 140PY, 140NR	0305, 0370	If field 0370 = 2100, then Field 0305, position 14 must = 1. If Field 0370 = 4200, then Field 0305, position 14 must = 2 (valid only for filing status 1, MFJ).
0237	Forms 140, 140A, 140PY and 140NR – If field 0370 = 2100, then Field 0315, position 69-76, or Field 0305, position 61-68 must ≤ 19430101. If Field 0370 = 4200, then Field 0315, position 69-76 and Field 0305, position 61-68 must ≤ 19430101 (MFJ only).	140, 104A, 140PY, 140NR		If claiming exemption for over 65 then one or both birthdates (primary, spouse) must be on or before 01/01/1943.
0238	Forms 140, 140A, 140PY and 140NR – If Field 0375 is significant then "Exemption for Blind" (Field 0305, position 15) cannot be blank.	140, 140A, 140PY, 140NR	0305, 0375	If field 0375 = 1500, then Field 0305, position 15 must = 1. If Field 0370 = 3000, then Field 0305, position 15 must = 2 (valid only for filing status 1, MFJ).
0900	Primary SSN (Field 0003) was used as a Primary SSN more than once on E-filed returns.	All 140's	0003	If State Only Indicator (Field 0019) is "SO", look for primary SSN in primary SSN field in tblValidHeaders and in tblInvalidHeaders for conditionally accepted return.
0901	Secondary SSN (Field 0055) was used as a Secondary SSN more than once on E-filed returns.	All 140's	0055	If State Only Indicator (Field 0019) is "SO", look for secondary SSN in secondary SSN field in tblValidHeaders and in tblInvalidHeaders for cond. accepted return.
0902	Primary SSN (Field 0003) was used as a Secondary SSN, or Secondary SSN (Field 0055) was used as a Primary SSN, on an accepted E-file return with filing status 1- Married Filing Joint Return.	All 140's	0003, 0055, 0305	If State Only Indicator (Field 0019) is "SO", look for primary SSN in secondary SSN field and secondary SSN in primary SSN field in table tblValidHeaders for return with filing status Married Filing Joint
0903	Return from "turned off" ERO	n/a	0023	Check latest status for EFIN in tblEROAcceptanceStatus
0904	Return from unknown software developer	n/a	0300	Look up software developer in tblSWDevelopers
0905	Return from "turned off" software developer	n/a	0300	Check latest status for developer in tblSWDevAcceptanceStatus

Error ID	Error Description	Form No.	Field #	Logic/Relationship
0906	Tax Form – "Tax Year Ending" can only be **2008** (Field 0305, position 01-04) and "Tax Month Ending" must be 12 (Field 0305, position 05-06)	All 140's, **204**	0305	"Tax Year Ending" must be **2008**. "Tax Month Ending" must be 12
0907	E-Signatures: If the federal pin is used to sign the AZ return, then Field 0305, position 59 is Y and the federal pin must be displayed in field(s) 0120 and/or 0125. If not signing using the federal pin, then Field 0305, position 59 is N and Fields 0120 and 0125 are blank. If Field 0305, position 59 is N, and the PIN is in either Field 0120 or 0125 it would be an invalid e-signature.	All 140's	0305, 0120, 0125	If the federal pin is used to sign the AZ return, then Field 0305, position 59 is Y and the federal pin must be displayed in field(s) 0120 and/or 0125. If not signing using the federal pin, then Field 0305, position 59 is N and Fields 0120 and 0125 are blank. If Field 0305, position 59 is N, and the PIN is in either Field 0120 or 0125 it would be an invalid e-signature.
0908	Forms 140A and 140EZ - AZ Taxable Income (Field 0420) must be ≤ $50,000	140A, 140EZ	0420	For Forms 140A and 140EZ, AZ Taxable Income can't be greater than 50,000.
0909	Forms 140 and 140A - Property Tax Credit (Field 0500) must be zero. E-file not permitted if claiming property tax credit.	140, 140A	0500	For Forms 140 and 140A, Property Tax Credit must equal zero
0910	Forms 140, 140PY and 140NR – If field 0305, position 49 is "Y" then an amount must be present in field 0580. The amount **may not** be zero.	140, 140PY, 140NR	0305, 0580	For Forms 140, 140NR and 140PY. If the MSA Penalty Box is "Y", the Field 0580 must contain an entry greater than "0" (zero).
0911	When Direct Debit Payment is indicated (Field 0024): For tax returns with a date of return (Field 0305, position 20-27) on or before April 15 of the current processing year, the requested Electronic Funds Withdrawal Date (Field 0027) cannot be later than April 15. -or- For returns filed after April 15, the direct debit date must be equal to the date of the return. Future dates are not accepted after April 15. -and- For all returns: The Direct Debit date cannot be earlier than the date of the return.	All 140's, **204**	0024, 0027	When Direct Debit Payment is indicated ("2" in Field 0024): If date of return (Field 0305, positions 20-27) for a tax return is before April 15 of the current processing year, the requested Electronic Funds Withdrawal Date (Field 0027) cannot be later than April 15. -or- When date of return (Field 0305, positions 20-27) for tax return is after April 15, the direct debit date (Field 0027) must be equal to the date of the return. -and- The Direct Debit Date cannot be earlier than the date of the return.
0912	If Form 131 Flag (Field 0315, Position 77) is "P" or "S", indicating that a Form 131 is attached, the tax return filing status must be: "Married Filing Joint" (Field 0305, Position 13 = "1")	All 140's	0305, 0315	If Form 131 Flag (Field 0315, Position 77) is "P" or "S", indicating that a Form 131 is attached, the tax return filing status must be "Married Filing Joint" (Field 0305, Position 13 = "1")
0913	Form 131 – Form is incomplete or contains invalid entries.	131All 140's	0025, 0062, 0068	Date of death (Field 0062 or 0068) must be between Jan 1, 2008 and Filing Date of Return.Decedent's SSN (Field 0030) must be valid format Claimant's SSN (Field 0060) must be valid format
0916	Aid to Education Donation (Field 525) must be equal to amount of overpayment (Field 520 [Field 510 on 140A]).	140, 140A 140NR, 140PY	0525, 0520, 0510 on 140A	Donation cannot be less than Balance of Overpayment.

Error ID	Error Description	Form No.	Field #	Logic/Relationship
0917	Form 140, 140A, 140NR, and 140PY Filler (Field 0595) must be blank.	140, 140A 140NR, 140PY	0595	Filler fields must be null or Zero Filled.
0918	E-Signature – State-Only If State-Only Return (Field 0019) is indicated then Fields 0120 and 0125 are blank and Field 0305 (position 59) is blank or "N".	All 140's	0019, 0120, 0125, 0305	If Field 0019 is "SO" indicating state-only return, Fields 0120 and 0125 are blank; and Field 0305 (position 59) is blank or "N".
0919	Primary "Date of Birth" is incomplete or missing.	All 140's	0315, Position 61-68	Date of Birth – Must be CCYYMMDD
0920	Secondary "Date of Birth" is incomplete or missing. Must be present when MFJ	All 140's	0305, Position 13 0315, Position 69-76	Date of Birth – Must be CCYYMMDD when MFJ
0921	When "Subtotal of Credits" is greater than zero, at least one valid, nonblank, nonzero form number is required, "Valid Credit Forms are: 302, 304, 305, 306, 307, 308, **309**, 310, 312, 315, 319, 320, 321, 322, 323, 325, 331, 332, 333, 334, 336, **340**.	140 Generic	0305, positions 29-40 0455	For Forms 140, 140PY and 140NR, When field 455 is nonzero, at least one valid, nonblank, nonzero form number is required, "Valid Credit Forms are: 302, 304, 305, 306, 307, 308, **309**, 310, 312, 315, 319, 320, 321, 322, 323, 325, 331, 332, 333, 334, 336, **340**."
0922	When Filing Status = 3, Married filing separate (Field 0305, position 13), all of the following must be present: • "Spouse's Full Name" (Field 0325, position 44-68) • "Spouse SSN" (Field 0325, position 69-77)	140, 140NR and 140PY	0305, 0325	When a return is filed using filing status 3, MFS, all of the following must be present: • "Spouse's Full Name" (Field 0325, position 44-68) • "Spouse SSN" (Field 0325, position 69-77)
0923	When Filing Status = 3, Married filing separate (Field 0305, position 13), **and** the state of residence (Field 0095) is one of the following: AZ, CA, LA, NM, NV, ID, TX, or WA; then the following must be present: • "Community Property Allocation Indicator" (Field 0325, position 78) must be "Y"; and • Copy of federal ALLOCR must be transmitted.	All 140's	0125 0305, Position 13	When Filing Status = 3, Married filing separate (Field 0305, position 13), **and** the state of residence (Field 0095) is one of the following: AZ, CA, ID, LA, NM, NV, TX, WA, or WI; then the following must be present: • "Community Property Allocation Indicator" (Field 0325, position 78) must be "Y"; and • Copy of federal ALLOCR must be transmitted.
0924	Forms 140, 140PY and 140NR – If Estimated Payment/MSA Penalty (Field 0580) is significant, at least one of the following flags must contain "Y": "Form 221" Field 0305, position 44, or "MSA Penalty" Field 0305, position 49.	140, 140PY, 140NR	0580 0305, Position 42 and 49	For Forms 140, 140PY and 140NR , if field 0580 is non-blank, zero (0) or greater, at least one of the following must contain "Y": "Form 221" Field 0305, position 44, or "MSA Penalty" Field 0305, position 49.
0925	Forms 140, 140PY and 140NR – If field 0305, position 42 is "Y" then a Form 221 must be transmitted and amount must be present in field 0580. The amount may be zero.	140, 140PY, 140NR	0580, 0305, Position 42	For Forms 140, 140PY and 140NR , if field 0305, position 42 is "Y", a Form 221 must be transmitted and an amount must be present in field 0580. The amount may be zero (0).
0926	Forms 140, 140PY and 140NR – If field 0305, position 49 is "Y" then an amount must be present in field 0580. The amount **may not** be zero.	140, 140PY, 140NR	0580, 0305, Position 49	For Forms 140, 140PY and 140NR , if field 0305, position 49 is "Y", an amount must be present in field 0580. The amount may not be zero (0).
0927	Form 140NR - Residency Status Code (Field 0305, position 48) must be: 1 - Nonresident, or 2 – Nonresident active military **(3 – Composite return n/a for e-file)**	140NR	0305	Form 140NR: Residency Status must be 1 or 2 ONLY. **Any number other than "1" or "2" will be rejected.** (**3 – "Composite" return not available for e-file returns and should not be offered to users.**)

Error ID	Error Description	Form No.	Field #	Logic/Relationship
0928	Form 140PY - Residency Status Code (Field 0305, position 48) must be: 1 – Part year resident, NOT active military, or 2 – Part year resident active military.	140PY	0305	Form 140PY, Residency Status must be 1 or 2. **Any number other than "1" or "2" will be rejected.**
0929	Forms 140, 140PY and 140NR – Credit Forms 338 or 339 may not be transmitted with the return.	140, 140PY, 140NR	Unformatted Record	For 2008: Certain Credit forms may not be e-Filed and will disqualify a return from e-File eligibility.
0930	Tax Form – Incomplete, Missing or Mislabeled Form type. For Field 0305, Positions 7-12, the type of form being transmitted must be designated.	All 140's, **204**	0305	Tax Form – Incomplete, Missing or Mislabeled Form type. For Field 0305, Positions 7-12, the type of form being transmitted must be designated. The only allowable entries for this field are: 140, 140A, 140EZ, 140NR, or 140PY. A blank field or a field with any other form designation will be rejected.
0999	AZ DOR decision to reject return due to one or more unresolved error conditions.	n/a	n/a	Possible multiple errors. Undefined.