

Changes to Arizona Error Codes for 2009

200 Conditional – may or may not be accepted, depending on values in specific data fields.

900 Error Codes are **fatal** errors and cause the return to be rejected.

Error ID	Error Description	Form No.	Field #	Logic/Relationship	Comments for Pgmr
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"	Deactivate – If t/p does not specify Checking / Savings leave blank and default to Checking in the file sent to the bank.
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"	Deactivate – If t/p does not specify Checking / Savings leave blank and let BRITS processing rules default to whatever is established – checking or paper warrant.
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	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.	Deactivate – Replaced with Error 931. Spouse name is now required field.

Error ID	Error Description	Form No.	Field #	Logic/Relationship	Comments for Pgmr
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.	Deactivate – Replaced with Error 932. Spouse name is now required field.
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.	

Error ID	Error Description	Form No.	Field #	Logic/Relationship	Comments for Pgmr
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.	
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"	Deactivate – Replace with Error Code 933 return shld reject for correction – allow return to process in BRITS. If mismatch is detected in BRITS, return will Suspend and recalculation will occur.
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.	Deactivate – Replace with Error Code 934 return shld reject for correction – allow return to process in BRITS. If mismatch is detected in BRITS, return will Suspend and recalculation will occur.
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".	Deactivate – allow return to process in BRITS. If mismatch is detected in BRITS, return will Suspend and recalculation will occur.
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 \$4677 or \$9354	140A	0405	If Form 140A, Std deduction must equal 4677 or 9354	Updated – new figures for 2009

Error ID	Error Description	Form No.	Field #	Logic/Relationship	Comments for Pgmr
0230	Form 140EZ - Total deduction and personal exemption (Field 0415 must be \$ 6777 or \$ 13554)	140EZ	0415	If Form 140EZ, Total Deduction/Personal Exemption must equal 6777 or 13554	Updated – new figures for 2009
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.	
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-xxx-nnnn, nnnnnnnnnn, nnnbnnnbnnnn	Validation change – don't want to Conditional or reject to submitter but want to track # of occurrences. If phone number not in required format ignore data and pass <000-000-0000> to BRITS. Leave the return doc alone w/incomplete entry.
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 ≤ 19440101 (MFJ only).	140, 104A, 140PY, 140NR		If claiming exemption for over 65 then one or both birthdates (primary, spouse) must be on or before 01/01/1944.	Updated - Year updated to 1944
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).	
0239	Primary "Date of Birth" is incomplete or missing.	All 140's	0320	Field 320 Position 45-52 Field is "Optional" but is requested and, when used, format must be CCYYMMDD; otherwise, leave Blank.	New – don't want to Conditional or Reject to submitter but want to track # of occurrences. Accept whatever format is submitted but if

Error ID	Error Description	Form No.	Field #	Logic/Relationship	Comments for Pmgr
					incorrect, pass a null to BRITS. <u>Note for Hima</u> – this is an app & extract change.
0240	Secondary "Date of Birth" is incomplete or missing.	All 140's	0320	Field 320 Position 53-60 Field is "Optional" but is requested for filing status 1, MFJ and, when used, format must be CCYYMMDD; otherwise leave Blank.	New – don't want to Conditional or Reject to submitter but want to track # of occurrences. Accept whatever format is submitted but if incorrect, pass a null to BRITS. <u>Note for Hima</u> – this is an app & extract change.
0242	If Field 70 (IAT Indicator) is significant then State Direct Deposit/Direct Debit must be blank.	All 140's 204	0070	Field 0070 Position 35	New – S/W Vendor shld not allow but if return is recvd @ DOR allow to Conditional so we can track & contact vendor. We will accept and let 2 nd validation & rejection by BRITS/AZ Taxes to occur.
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 Not 204	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 tblIEROAcceptanceStatus	
0904	Return from unknown software developer	n/a	0300	Look up software developer in tblISWDevelopers	
0905	Return from "turned off" software developer	n/a	0300	Check latest status for developer in tblISWDevAcceptanceStatus	
0906	Tax Form – "Tax Year Ending" can only be 2009 (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 2009 . "Tax Month Ending" must be 12	Updated – new figures for 2009

Error ID	Error Description	Form No.	Field #	Logic/Relationship	Comments for Pgmr
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, 2009 and Filing Date of Return. Decedent's SSN (Field 0030) must be valid format Claimant's SSN (Field 0060) must be valid format	Updated – Year updated to 2009
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	Comments for Pgmr
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	Deactivate – Replaced with 0239; no longer mandatory.
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	Deactivate – Replaced with 0240; no longer mandatory.
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	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	

Error ID	Error Description	Form No.	Field #	Logic/Relationship	Comments for Pgmr
	zero.			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.)	
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.	
0931	Secondary 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 (MFJ) 3 - Married Filing Separate (MFS)	All 140's	0065, 0070, 0055	Secondary/spouse last, first name and SSN are required fields for MFJ and MFS.	New - Spouse last, first name and SSN is required for MFJ - 1 and MFS - 3.
0932	Secondary 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, or 4 - Single	All 140's	0065, 0070, 0055	Secondary/spouse last, first name and SSN are blank for HOH and Single filing status.	New - Spouse last, first name and SSN should be blank for HOH - 2 and S - 4.
933	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"	New

Error ID	Error Description	Form No.	Field #	Logic/Relationship	Comments for Pgmr
934	"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.	New
0999	AZ DOR decision to reject return due to one or more unresolved error conditions.	n/a	n/a	Possible multiple errors. Undefined.	