

Business Rule Codes	Tax Year Ending	Business Rule Description	Logic/Relationship	Form Type	
500	2013	Return failed Schema Level Validation.	Document must validate against Schema ("Schema Validation")	140,140A,140PY, 140NR and 204	
501	2013	Original Submission Date is future date; it must be less than or equal to current date.	<OriginalSubmissionDate> or <Timestamp> must be less than or equal to current date	140,140A,140PY, 140NR and 204	
502	2013	Amount paid with return must be less than or equal to Amount Owed.	StatePayment.PaymentAmount must contain an amount that is equal to or less than ReturnDataState.AmtOwed	140,140A,140PY, 140NR	
503	2013	Inconsistent Data or Missing Form 221 for Annualized/Other, Estimated Underpayment Penalty, or MSA Penalty	If the value of AnnualizedOrOth is X and (Form221Attached is not checked or MSAPnlty is not checked) then EstPaymentPenaltyMSA can be 0	140,140PY, 140NR	
504	2013	SSN has already been used with a return for the same tax year.	<PrimarySSN> = <SecondarySSN> and <FilingStatus> was not populated with "1" MFJ and primary ssn is not used as a primary or secondary on another 140 series return.	140,140A,140PY, 140NR	

Business Rule Codes	Tax Year Ending	Business Rule Description	Logic/Relationship	Form Type	
505	2013	Data in Over 65 exemption box does not match filing status and/or exemption amount.	If Over 65 exemption box = 2, filing status must be MFJ.	140,140A,140PY, 140NR	
507	2013	Data in Blind exemption box does not match filing status and/or exemption amount.	If blind exemption box = 2, filing status must be MFJ	140,140A,140PY, 140NR	
508	2013	The SoftwareID is not valid or has not been approved for filing.	Approved Softwareid must be included with all submissions.	140,140A,140PY, 140NR and 204	

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509	2013	Appropriate W2/1099 forms were not included with return.	If Withholding is greater than zero, W2(s) and or 1099 forms must be attached.	140,140A,140PY, 140NR	
510	2013	Requested Payment Date for Direct Debit cannot be blank or later than April 15 if return is efiled before April 15. After April 15, Requested Payment Date must be same as Return Date (Timestamp).	Requested Payment Date is validated during schema validation. StatePayment.RequestedPaymentDate must contain a valid date.	Financial Section	
511	2013	Date of Death was not provided or invalid.	Date format must be CCYYMMDD with all 131 forms.	140,140A,140PY, 140NR	
512	2013	Credit Type has been listed on return. Appropriate credit form must be attached.	If CreditsFromAZ301is greater than 0 and node RefundCreditType is missing reject the return.	140,140PY, 140NR	

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513	2013	Filing status of MFS or MFJ must have information for both spouses.	Filing status of MFS or MFJ must have information for both spouses.	140,140A,140PY, 140NR	
514	2013	Missing AZ 202 form when Filing Status Is MFS	If the filing status is MFS If zero dependents, and personal exemption amount is \$2100.00 or less, the AZ202 is not required. if greater than \$2100, reject return with 514. If number of dependents is 1 or greater and personal exemption amount is \$3150.00 or less, the AZ202 is not required. If greater than \$3150, reject return with business rule 514.	140,140A,140PY, 140NR	
515	2013	Filing status of HOH or Single should not have spousal information, please confirm.	If the filing status is Single or HeadHousehold then secondary data must NOT be populated.	140,140A,140PY, 140NR	
516	2012 Only	If credit form 348 is attached, credit form 323 must also be attached.	If credit form 348 is attached, credit form 323 must also be attached.	140,140PY, 140NR	

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517	2013	SSNs on W2s and 1099s must match SSN for tax payer, spouse and dependents as applicable.	SSN(s) on W2(s) and or 1099 forms must match SSNs for primary, secondary taxpayers and or dependents.	140,140EZ, 140A, 140PY, 140NR	
518	2013	Bank Routing Number can not be the same as the Bank Account Number.	Bank Routing Number can not be the same as the Bank Account Number.	140EZ, 204, 140,140A,140PY, 140NR	
519	2013	The amount on the Net Capital Gain line is not consistent with values in Section D.	If Net Capital Gain line is greater than zero, there must be an amount greater than zero in at least one of the lines in section D.	140,140PY, 140NR	
520	2013	The AZ or Federal Schedule A, Itemized Deduction form was not attached to the return.	If the itemized indicator is checked, a Federal or Arizona Schedule A must be attached to the state xml.	140,140PY, 140NR	

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521	2013	Date of birth is not valid for Over 65 exemption.	The Taxpayer and Spouse Birthdate fields needs to increment by one for each tax year. (1946 = TY2011, 1947 = TY2012, etc)	140,140A,140PY, 140NR	
522	2013	Standard Deduction is greater than the amount allowed.	If Filing status MFJ or HOH And standard deduction is over 9883 If filing status if MFS or Single And standard deduction is over 4945	140, 140NR, 140PY	

Business Rule Codes	Schema Elements
500	/efile:ReturnState/efile:ReturnHeaderState/efile:TaxYear /efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType
501	//efile:ReturnState/efile:ReturnHeaderState/efile:Timestamp //efile:ReturnState/efile:ReturnHeaderState/efile:OriginalSubmissionDate
502	//efile:ReturnState/efile:FinancialTransaction/efile:StatePayment/efile:PaymentAmount //efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AmtOwed //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:AmtOwed //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:AmtOwed //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:AmtOwed //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:TaxDue //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:TaxDue //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:TaxDue //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:TaxDue
503	//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:EstPaymentPenaltyMSA //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:EstPaymentPenaltyMSA //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:EstPaymentPenaltyMSA //efile:ReturnState/efile:ReturnDataState/efile:Form221 //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AnnualizedFarmFish/efile:AnnualizedOrOth //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:AnnualizedFarmFish/efile:AnnualizedOrOth //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:AnnualizedFarmFish/efile:AnnualizedOrOth //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AnnualizedFarmFish/efile:Form221Attached //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:AnnualizedFarmFish/efile:Form221Attached //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:AnnualizedFarmFish/efile:Form221Attached //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AnnualizedFarmFish/efile:MSAPnlty //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:AnnualizedFarmFish/efile:MSAPnlty //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:AnnualizedFarmFish/efile:MSAPnlty //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AnnualizedFarmFish/efile:FarmerOrFisherman //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:AnnualizedFarmFish/efile:FarmerOrFisherman //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:AnnualizedFarmFish/efile:FarmerOrFisherman //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AnnualizedFarmFish/efile:AzLthsaPnlty //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:AnnualizedFarmFish/efile:AzLthsaPnlty //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:AnnualizedFarmFish/efile:AzLthsaPnlty
504	/efile:Return/efile:ReturnHeader/efile:Filer/efile:PrimarySSN /efile:ReturnState/efile:ReturnHeaderState/efile:Filer/efile:Secondary/efile:TaxpayerSSN

Business Rule Codes	Schema Elements
505	<pre>//efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:Exemptions/efile:AgeExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:Exemptions/efile:AgeExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:Exemptions/efile:AgeExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:Exemptions/efile:AgeExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:FilingStatus //efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AzSubtrAmts/efile:ExemAmtAge65OrOver</pre>
507	<pre>//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:Exemptions/efile:VisionExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:Exemptions/efile:VisionExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:Exemptions/efile:VisionExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:Exemptions/efile:VisionExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AzSubtrAmts/efile:ExemAmtBlind //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:AzSubtrAmts/efile:ExemAmtBlind //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:AzSubtrAmts/efile:ExemAmtBlind //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:AzSubtrAmts/efile:ExemAmtBlind</pre>
508	<pre>/efile:ReturnState/efile:ReturnHeaderState/efile:SoftwareId</pre>

Business Rule Codes	Schema Elements
509	<pre>//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:AzIncTaxWithheld //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:AzIncTaxWithheld //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:AzIncTaxWithheld //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:AzIncTaxWithheld //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:TotalWithheld //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:TotalWithheld //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:TotalWithheld //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:TotalWithheld //efile:ReturnState/efile:ReturnDataState/efile:IRSW2 //efile:ReturnState/efile:ReturnDataState/efile:IRSW2G //efile:ReturnState/efile:ReturnDataState/efile:IRS1099R //efile:ReturnState/efile:ReturnDataState/efile:State1099G //efile:ReturnState/efile:ReturnDataState/efile:State1099Misc //efile:ReturnState/efile:ReturnDataState/efile:State1099Int</pre>
510	<pre>//efile:ReturnState/efile:ReturnHeaderState/efile:Timestamp //efile:ReturnState/efile:ReturnHeaderState/efile:TaxYear //efile:ReturnState/efile:FinancialTransaction/efile:StatePayment/efile:RequestedPaymentDate</pre>
511	<pre>//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:FilingStatus //efile:ReturnState/efile:ReturnHeaderState/efile:Filer/efile:Primary/efile:DateOfDeath</pre>
512	<pre>//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:DeductionAmt/efile:CreditsFromAZ301 //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:DeductionAmt/efile:CreditsFromAZ301 //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:DeductionAmt/efile:CreditsFromAZ301 //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:DeductionAmt/efile:CreditsFromAZ301 //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:DeductionAmt/efile:RefundCreditType //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:DeductionAmt/efile:RefundCreditType //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:DeductionAmt/efile:RefundCreditType //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:DeductionAmt/efile:RefundCreditType</pre>

Business Rule Codes	Schema Elements
513	<pre>//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:FilingStatus //efile:ReturnState/efile:ReturnHeaderState/efile:Filer/efile:Secondary</pre>
514	<pre>//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:Dependents/efile:TotalDependents //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:Dependents/efile:TotalDependents //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:Dependents/efile:TotalDependents //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:Dependents/efile:TotalDependents //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:DeductionAmt/efile:PersonalExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:DeductionAmt/efile:PersonalExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:DeductionAmt/efile:PersonalExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:DeductionAmt/efile:PersonalExemp //efile:ReturnState/efile:ReturnDataState/efile:Form202</pre>
515	<pre>//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:FilingStatus //efile:ReturnState/efile:ReturnHeaderState/efile:Filer/efile:Secondary</pre>
516	<pre>//efile:ReturnState/efile:ReturnDataState/efile:Form348 //efile:ReturnState/efile:ReturnDataState/efile:Form323</pre>

Business Rule Codes	Schema Elements
517	/efile:Return/efile:ReturnHeader/efile:Filer/efile:PrimarySSN /efile:ReturnState/efile:ReturnHeaderState/efile:Filer/efile:Secondary/efile:TaxpayerSSN /efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:Dependents/efile:DependentDetails/efile:DependentSSN /efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:Dependents/efile:QualParentAncestor/efile:DependentSSN /efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:Dependents/efile:DependentDetails/efile:DependentSSN /efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:Dependents/efile:DependentDetails/efile:DependentSSN /efile:ReturnState/efile:ReturnDataState/efile:IRSW2/efile:EmployeeSSN /efile:ReturnState/efile:ReturnDataState/efile:IRSW2G/efile:RecipientsIdNumber /efile:ReturnState/efile:ReturnDataState/efile:IRS1099R/efile:RecipientsIdNumber /efile:ReturnState/efile:ReturnDataState/efile:State1099G/efile:RecipientSSN /efile:ReturnState/efile:ReturnDataState/efile:State1099Misc/efile:IndividualRecipient/efile:SSN /efile:ReturnState/efile:ReturnDataState/efile:State1099Int/efile:RecipientSSN
518	//efile:ReturnState/efile:FinancialTransaction/efile:StatePayment //efile:ReturnState/efile:FinancialTransaction/efile:StatePayment/efile:RoutingTransitNumber //efile:ReturnState/efile:FinancialTransaction/efile:RefundDirectDeposit //efile:ReturnState/efile:FinancialTransaction/efile:RefundDirectDeposit/efile:RoutingTransitNumber //efile:ReturnState/efile:FinancialTransaction/efile:StatePayment/efile:BankAccountNumber //efile:ReturnState/efile:FinancialTransaction/efile:RefundDirectDeposit/efile:BankAccountNumber
519	//efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:CapGainSubtr/efile:LongTrmCapGainMult //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:CapGainSubtr/efile:LongTrmCapGainMult //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:CapGainSubtr/efile:LongTrmCapGainMult //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:CapGainSubtr/efile:LongTrmCapGainAsstAcq //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:CapGainSubtr/efile:LongTrmCapGainAsstAcq //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:CapGainSubtr/efile:LongTrmCapGainLoss //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:CapGainSubtr/efile:LongTrmCapGainLoss //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:CapGainSubtr/efile:LongTrmCapGainLoss //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:CapGainSubtr/efile:ShortTrmCapGainLoss //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:CapGainSubtr/efile:ShortTrmCapGainLoss //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:CapGainSubtr/efile:ShortTrmCapGainLoss
520	//efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:DeductionAmt/efile:DeductionTypeIndc /efile:ReturnState/efile:ReturnDataState/efile:IRS1040ScheduleA /efile:ReturnState/efile:ReturnDataState/efile:SchA

Business Rule Codes	Schema Elements
521	<pre> //efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType; //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:Exemptions/efile:AgeExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:Exemptions/efile:AgeExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:Exemptions/efile:AgeExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:Exemptions/efile:AgeExemp //efile:ReturnState/efile:ReturnDataState/efile:Form140/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140A/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140PY/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:Form140NR/efile:FilingStatus //efile:ReturnState/efile:ReturnHeaderState/efile:Filer/efile:Primary/efile:DateOfBirth </pre>
522	<pre> //efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType;//efile:ReturnState/efile:ReturnDataState/efile:{0}/efile:FilingStatus //efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType;//efile:ReturnState/efile:ReturnDataState/efile:{0}/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:{0}/efile:DeductionAmt/efile:DeductionTypeIndc //efile:ReturnState/efile:ReturnDataState/efile:{0}/efile:DeductionAmt/efile:AZDeductions //efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType;//efile:ReturnState/efile:ReturnDataState/efile:{0}/efile:FilingStatus //efile:ReturnState/efile:ReturnHeaderState/efile:ReturnType;//efile:ReturnState/efile:ReturnDataState/efile:{0}/efile:FilingStatus //efile:ReturnState/efile:ReturnDataState/efile:{0}/efile:DeductionAmt/efile:AZDeductions </pre>