

Tax Year	Business Rule Codes	Business Rule Description	Logic/Relationship	Form Type	Business Rule Codes2	Schema Elements
2015	102	AMD - An amended return must be linked to a federal return for the same tax year.	An amended return must be linked to a federal return for the same tax year.	140X	102	ReturnState/AuthenticationHeader/FilingHistory/FederalOriginalSubmissionId
2015	103	AMD - Values in the Amended section of the 140PTC must have a value.	If there is a value (checkbox) on line 95, there must be a value(s) in one or more lines of the amended section. (lines 20, 21, and or 22) also. if there are values in lines 20,21 and or 22 and line 95 is not marked, reject return.	140PTC	103	ReturnState/ReturnHeaderState/AmendedReturnIndicator ReturnState/ReturnDataState/Form140PTC/AmendingReturn/AmendedAmt ReturnState/ReturnDataState/Form140PTC/AmendingReturn/AdditionalRefundAmt ReturnState/ReturnDataState/Form140PTC/AmendingReturn/PaymentAmount
2015	201	HDR - The SoftwareID is not valid or has not been approved for filing.	The software id provided has not been approved to file returns.	140 140A 140PY 140NR 140EZ 140PTC 140X 141AZ	201	ReturnState/ReturnHeaderState/SoftwareId ReturnState/ReturnDataState/{FormType}/FilingStatus ReturnState/ReturnHeaderState/Filer/Primary ReturnState/ReturnHeaderState/Filer/Secondary ReturnState/ReturnDataState/{FormType}/FilingStatus ReturnState/ReturnHeaderState/Filer/Secondary
2015	202	HDR - 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 140X	202	ReturnState/ReturnHeaderState/ReturnTs ReturnState/AuthenticationHeader/FilingHistory/StateSubmissionIdDateOrig
2015	203	HDR - 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 140X	203	Individual: ReturnState/ReturnHeaderState/ReturnTs ReturnState/AuthenticationHeader/FilingHistory/StateSubmissionIdDateOrig
2015	204	HDR Original submission date is future date, it must be less than or equal to current date.	<StateSubmissionIdDateOrig> or <ReturnTs> must be less than or equal to current date	140 140A 140PY 140NR 140EZ 140PTCX 140X 141AZ 204 141AZEXT	204	EstateTrust: ReturnState/ReturnHeaderState/OriginalSubmissionId ReturnState/ReturnDataState/Form131 ReturnState/ReturnHeaderState/Filer/Primary/DateOfDeath ReturnState/ReturnHeaderState/Filer/Secondary/DateOfDeath
2015	205	HDR- Date of Death was not provided or invalid.	A date of death is required.	140, 140A, 140EZ, 140NR, 140PTC, 140PY, 140X	205	ReturnState/FinancialTransaction/StatePayment/PaymentAmount
2015	301	FIN - 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 140EZ 140X 141AZ	301	ReturnState/ReturnDataState/Form140PTC/AmendingReturn/PaymentAmount ReturnState/ReturnDataState/Form140X/TaxDueOrOverpayment/AmtOwed ReturnState/ReturnDataState/Form140EZ/TaxDue ReturnState/ReturnDataState/Form141/Form141-1/BalanceDue ReturnState/ReturnDataState/{AllOtherForms}/AmtOwed ReturnState/FinancialTransaction/StatePayment/RoutingTransitNumber ReturnState/FinancialTransaction/StatePayment/BankAccountNumber
2015	302	FIN - 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.	140 140A 140PY 140NR 140EZ 140PTC 140X 204	302	ReturnState/FinancialTransaction/RefundDirectDeposit/RoutingTransitNumber ReturnState/FinancialTransaction/RefundDirectDeposit/BankAccountNumber ReturnState/ReturnHeaderState/TaxPeriodEndDt ReturnState/FinancialTransaction/StatePayment/RequestedPaymentDate
2015	303	FIN - Requested Payment Date for Direct Debit cannot be blank or later than the due date if return is efiled before the due date. After the due date, Requested Payment Date must be same as Return Date. rReturns).	Requested Payment Date for Direct Debit cannot be blank or later than the due date if return is efiled before the due date. After the due date, Requested Payment Date must be same as Return Date. rReturns).	140 140A 140PY 140NR 140EZ 140PTC 140X 204	303	ReturnState/ReturnDataState/{FormType}/FilingStatus
2015	401	EXE - 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 140X	401	ReturnState/ReturnDataState/{FormType}/Exemptions/AgeExemp ReturnState/ReturnDataState/{FormType}/AzSubtrAmts/ExemAmtAge65OrOver ReturnState/ReturnDataState/{FormType}/FilingStatusReturnState/ReturnDataState/{FormType}/Exemptions/ VisionExemp
2015	402	EXE - 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 140X	402	ReturnState/ReturnDataState/{FormType}/AzSubtrAmts/ExemAmtBlind ReturnState/ReturnDataState/{FormType}/FilingStatus ReturnState/ReturnDataState/{FormType}/Exemptions/DependentExemp
2015	403	EXE - 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	403	ReturnState/ReturnDataState/Form140A/BalanceOfTax/PersonalExemp OR ReturnState/ReturnDataState/{FormType}/DeductionAmt/PersonalExemp

						ReturnState/ReturnHeaderState/Filer/Primary/DateOfBirth ReturnState/ReturnHeaderState/Filer/Secondary/DateOfBirth  ReturnState/ReturnDataState/Form140PTC/QualifyForCredit/AtOrOver65CurrentTaxYr/Yes  OR
2015	404	EXE - 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 140X 140PTC	404	ReturnState/ReturnDataState/{FormType}/Exemptions/AgeExemp
2015	405	EXE - Dependent amount does not match the number of exemptions	The number of exemptions in the dependent box should match the exemption amount on the form. Acceptable values in the number of months 1,2,3,4,5,6,7,8,9,10,11,12,S	140 140A 140PY 140NR 140X	405	ReturnState/ReturnDataState/{FormType}/Exemptions/DependentExemp  ReturnState/ReturnDataState/{FormType}/Dependents/DependentDetails ReturnState/ReturnDataState/{FormType}/AzSubtrAmts/ExemAmtDependents
2015	406	EXE - Qualifying parent amount does not match the number of exemptions.	For each number of qualifying parent, times by \$10,000 1 in the box, the amount on the return should be 10,000 (if less or greater, reject 2 in the box, the amount should be 20,000 (if less or greater, reject etc	140 140A 140NR 140X	406	ReturnState/ReturnDataState/{FormType}/Exemptions/QualifyingParentsAncestors ReturnState/ReturnDataState/{FormType}/Dependents/QualParentsAncestors ReturnState/ReturnDataState/{FormType}/AzSubtrAmts/ExemAmtParentsAncestors
2015	407	EXE - Standard Deduction is greater than the amount allowed.	If Filing status MFJ or HOH And standard deduction is over 10173 If filing status if MFS or Single And standard deduction is over 5091	140 140A 140PY 140NR 140X	407	ReturnState/ReturnDataState/Form140EZ/StandDeduction ReturnState/ReturnDataState/Form140A/BalanceOfTax/StandDeduction ReturnState/ReturnDataState/{all other forms}/DeductionAmt/AZDeductions
2015	408	EXE Qualifying ancestors/Dependent amount does not match the number in box 11 and or the over 65 box was not checked.	Qualifying Ancestor and/or Dependent data supplied does not match the number of exemptions.	140X	408	ReturnState/ReturnDataState/Form140X/Exemptions/DependentExempReturnState/ReturnDataState/Form140X/Exemptions/QualifyingParentsAncestors ReturnState/ReturnDataState/Form140X/Dependents/DependentDetails ReturnState/ReturnDataState/Form140X/Dependents/QualParentsAncestors
2015	500	XML - Return failed Schema Level Validation.	Document must validate against Schema ("Schema Validation")	140 140A 140PY 140NR 140EZ 140PTC 140X 141AZ 204 141AZEXT (All forms, all schedules)	500	ReturnState/ReturnDataState/Form141/Form141- 1/AzIncomeTaxWithheldReturnState/ReturnDataState/Form140EZ/AzIncTaxWithheld ReturnState/ReturnDataState/Form140X/TotalPaymentAndCredits/PaymentsAmt ReturnState/ReturnDataState/{All Other Forms}/TotalPaymentAndCredits/AzIncTaxWithheld
2015	601	ATT - Appropriate W2/1099 forms were not included with return	If Withholding is greater than zero, W2(s) and or 1099 forms must be attached. 1099 will not be verified for this BR if there is no AZ withholding	140 140A 140PY 140NR 140EZ 140X 141AZ	601	ReturnState/ReturnDataState/IRSW2 ReturnState/ReturnDataState/IRSW2G ReturnState/ReturnDataState/IRS1099R ReturnState/ReturnDataState/State1099G ReturnState/ReturnDataState/State1099Int ReturnState/ReturnDataState/State1099Misc

2015	602	ATT - 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 with a withholding amount must match SSNs for primary, secondary taxpayers and or dependents.	140 140A 140PY 140NR 140EZ 140X 141AZ	602	//efile:Return/efile:ReturnHeader/efile:Filier/efile:PrimarySSN //efile:ReturnState/efile:ReturnHeaderState /efile:Filier/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
2015	603	ATT - 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 - if a value greater than zero on line 56 then a 140PTC XML must be included. 140A if value is greater than zero on line 27 then the 140PTC XML must be included	140 140A 140PY 140NR 140X	603	PREFERED: ReturnState/ReturnDataState/IRS1040ScheduleA ReturnState/ReturnDataState/SchA ReturnState/ReturnDataState/SchAPY ReturnState/ReturnDataState/SchAPYN  LESS DESIRABLE (Searching IRS XML): /Return/ReturnData/IRS1040ScheduleA
2015	604	ATT - A 140PTC must be attached if a PTC credit is claimed on a 140 series form.	140PTC XML must be included	140 140A 140X	604	ReturnState/ReturnDataState/{FormType}/TotalPaymentAndCredits/AzPropertyTaxCr<= ReturnState/ReturnDataState/Form140PTC/PropTaxCreditAmt
2015	605	ATT - To verify the property tax credit claimed Form 140PTC supporting proof must be attached.	If Line 9 is YES. SSI proof of payment will be required. (Binary Attachment) If Line 4 selection is Rent (Form 201 XML) If Line 4 selection is Own (Binary Attachment) If Line 12 HAS VALUE(Binary Attachment)	140PTC 140 140A 140X	605	ReturnState/ReturnDataState/Form140PTC/QualifyForCredit/RentOrOwn/RentCredit ReturnState/ReturnDataState/Form201 ReturnState/ReturnDataState/Form140PTC/CreditClaims/PropTaxPaidRent ReturnState/ReturnDataState/Form201 ReturnState/ReturnDataState/Form140PTC/QualifyForCredit/RentOrOwn/OwnCredit/@refDocumentId ReturnState/ReturnDataState/Form140PTC/QualifyForCredit/RecSSIPaymentsCurrentTaxYr/SSIPaymentsYes/ @refDocumentId ReturnState/ReturnDataState/Form140PTC/CreditClaims/PropTaxPaidOwned/@refDocumentId ReturnState/ReturnHeaderState/@binaryAttachmentCnt ReturnState/BinaryAttachment/@documentId
2015	606	ATT - The supporting documentation required with Form 131 was not attached.	If box 9B or 9C is checked on form 131, an attachment (of proof) is required. Only one box can be checked 9a 9b or 9c but only 9b or 9c must include a binary attachment	131	606	ReturnState/BinaryAttachment/@documentId Form131/ClaimAsCourt/@refDocumentId Form131/ClaimAsOtherGrp/ClaimAsOtherChoice/@refDocumentId
2015	701	FRM - Inconsistent Data or Missing Form 221 for Annualized/Other, Estimated Underpayment Penalty, or MSA Penalty.	If penalty selected a 221 form must be attached. Or value (amount) provided and no penalty selected.	140 140PY 140NR	701	ReturnState/ReturnDataState/{FormType}/Penalty/EstPaymentPenaltyMSA ReturnState/ReturnDataState/{FormType}/Penalty/AnnualizedFarmFish/AnnualizedOrOth ReturnState/ReturnDataState/{FormType}/Penalty/AnnualizedFarmFish/FarmerOrFisherman ReturnState/ReturnDataState/{FormType}/Penalty/AnnualizedFarmFish/Form221Attached ReturnState/ReturnDataState/{FormType}/Penalty/AnnualizedFarmFish/AzLtsHsaPnlty ReturnState/ReturnDataState/Form202

			<p>If FilingStatus == MarriedFilingSeparateReturn AND Line18 &lt; -1500 THEN FAIL and do nothing else. For ALL other filing status: If Line18 &lt; -3000 THEN FAIL and do nothing else. If Line18 &gt; 0 If ALL of these are zero or LESS than zero, FAIL: LongTrmCapGainAsstAcq LongTrmCapGainLoss ShortTrmCapGainLoss LongTrmCapGainMult</p>			<p>Estate-Trust: ReturnState/ReturnDataState/Form141/Form141-1/NetCapitalGainGroup/NetCapGainTotalGainLossAmt ReturnState/ReturnDataState/Form141/Form141-1/NetCapitalGainGroup/NetCapGainTotalGainLossShrtTrm ReturnState/ReturnDataState/Form141/Form141-1/NetCapitalGainGroup/NetCapGainTotalGainLossLngTrm ReturnState/ReturnDataState/Form141/Form141-1/NetCapitalGainGroup/NetCapGainTaxablePostDec31 ReturnState/ReturnDataState/Form141/Form141-1/NetCapitalGainGroup/NetCapGainLossSubtotalAmt Individual: ReturnState/ReturnDataState/{FormType}/CapGainSubtr/NetCapGainLoss ReturnState/ReturnDataState/{FormType}/CapGainSubtr/ShortTrmCapGainLoss ReturnState/ReturnDataState/{FormType}/CapGainSubtr/LongTrmCapGainLoss ReturnState/ReturnDataState/{FormType}/CapGainSubtr/LongTrmCapGainAsstAcq ReturnState/ReturnDataState/{Forms 140 PY and NR}/CapGainSubtr/LongTrmCapGainMult</p>
2015	702	FRM - The amount on the Net Capital Gain line is not consistent with values on related lines.		140 140PY 140NR 140X 141AZ 141AZX	702	ReturnState/ReturnHeaderState/TaxYrReturnState/ReturnHeaderState/TaxPeriodBeginDt
2015	703	FRM - Form year is not consistent with beginning tax year.	Form year must correspond with beginning tax year period.	204 141AZEXT	703	ReturnState/ReturnHeaderState/TaxPeriodEndDt ReturnState/ReturnHeaderState/Filer/Primary/TaxpayerSSN
2015	704	FRM - Excise Tax cannot be claimed with this taxpayer ID	For Tax year 2015. (Not for prior yrs) If primary SSN is an ITIN, reject return if Excise tax is present. ITIN is identified if it starts with a 9	140 140PY 140X 140EZ 140A	704	ReturnState/ReturnDataState/Form140EZ/IncrExciseTaxCr OR ReturnState/ReturnDataState/Form140PTC/IncrExcisTaxCreditAmt OR ReturnState/ReturnDataState/{FormType}/TotalPaymentAndCredits/IncrExciseTaxCr
2015	705	FRM - The Subtotal amount that adds the additional income is incorrect.	The calculation in adding lines 12 through 16 is incorrect or missing.	140	705	ReturnState/ReturnDataState/Form140/AzAdjSubtotal SUM(ReturnState/ReturnDataState/Form140/Additions).Value
2015	706	FRM - Calculation result of the Net long term capital gains from assets has an error.	If there is an amount on line 22; Amount on line 22 must be .25 percent of line 21.	140	706	ReturnState/ReturnDataState/Form140/Subtractions/LongTrmCapGainMult ReturnState/ReturnDataState/Form140/CapGainSubtr/LongTrmCapGainAsstAcq
2015	707	FRM - The calculation to determine the total after Subtractions is incorrect or missing.	An error in subtracting lines 22 through 35 from line 17.	140	707	ReturnState/ReturnDataState/Form140/Subtractions/{Sum Elements} ReturnState/ReturnDataState/Form140/AzAdjSubtotal
2015	708	FRM - The calculation for the Arizona adjusted gross income is incorrect.	The calculation in subtracting lines 38 through 41 from line 37.	140	708	ReturnState/ReturnDataState/Form140/TotalSubtractions ReturnState/ReturnDataState/Form140/TotalSubtractionsReturnState/ReturnDataState/Form140/AzSubtrAmt s/{Sum of Elements}
2015	709	FRM - The calculation for the Balance of Tax is incorrect.	A calculation error has occurred in the Balance of Tax section. One or both or many: A) Line46 + Line47 is not equal to Line48 B) Line49 + Line50 > Line48 AND Line51 is NOT zero OR C) Line48 - ( Line49 + Line50 ) is NOT equal to Line51	140	709	ReturnState/ReturnDataState/Form140/DeductionAmt/SubTotal ReturnState/ReturnDataState/Form140/DeductionAmt/FamilyIncomeTaxCredit ReturnState/ReturnDataState/Form140/DeductionAmt/CreditsFromAZ301 ReturnState/ReturnDataState/Form140/DeductionAmt/BalanceOfTaxDue ReturnState/ReturnDataState/Form140/DeductionAmt/ComputedTax
2015	710	FRM - The calculation for the Total payments and Refundable Credits line is incorrect.	An error has occurred in adding lines 52 through 57.	140	710	ReturnState/ReturnDataState/Form140/TotalPaymentAndCredits/{Sum of Values} ReturnState/ReturnDataState/Form140/TotalPayments
2015	711	FRM - The calculation to determine the Tax Due amount is incorrect.	Error in this calculation: If line 51 is larger than line 58, subtract line 58 from line 51 and enter amount of tax due.	140	711	ReturnState/ReturnDataState/Form140/DeductionAmt/BalanceOfTaxDue ReturnState/ReturnDataState/Form140/TotalPayments ReturnState/ReturnDataState/Form140/TaxDueOrOverpayment/TaxDue
2015	712	FRM -The calculation in determining Balance of overpayment (line 62) is incorrect or missing.	An error has occurred when subtracting line 61 from line 60.	140	712	ReturnState/ReturnDataState/Form140/TaxDueOrOverpayment/OverPaymentGrp/OverPaymentOfTax ReturnState/ReturnDataState/Form140/TaxDueOrOverpayment/OverPaymentGrp/OverPaymentApplied ReturnState/ReturnDataState/Form140/TaxDueOrOverpayment/OverPaymentGrp/OverPaymentBalance
2015	713	FRM - The calculation to determine the Overpayment amount is incorrect.	Error in this calculation: If line 58 is larger than line 51, subtract line 51 from line 58 and enter amount of overpayment.	140	713	ReturnState/ReturnDataState/Form140/DeductionAmt/BalanceOfTaxDue ReturnState/ReturnDataState/Form140/TotalPayments ReturnState/ReturnDataState/Form140/TaxDueOrOverpayment/OverPaymentGrp/OverPaymentBalance

					(ReturnState/ReturnDataState/Form140/VoluntaryGift).SUM ReturnState/ReturnDataState/Form140/Penalty/EstPaymentPenaltyMSA ReturnState/ReturnDataState/Form140/TotalPenaltyGift
2015	714	FRM - The calculation in adding the penalty amount(s) is incorrect or missing.	Error in adding lines 63 through 72 and 74.	140	714
					ReturnState/ReturnDataState/Form140/TaxDueOrOverpayment/OverPaymentGrp/OverPaymentBalance ReturnState/ReturnDataState/Form140/TotalPenaltyGift ReturnState/ReturnDataState/Form140/RefundAmt ReturnState/ReturnDataState/Form140/AmtOwed
2015	715	FRM - The Refund amount is incorrect.	Error in this calculation: Subtract line 76 from line 62. If less than zero, enter amount owed on line 78.	140	715
					ReturnState/ReturnDataState/Form140/TaxDueOrOverpayment/TaxDue ReturnState/ReturnDataState/Form140/TotalPenaltyGift
2015	716	FRM - The Amount Owed amount is incorrect.	Error in adding lines 59 and 77.	140	716
					ReturnState/ReturnDataState/Form140/AmtOwed
2015	737	FRM - The Subtotal amount that adds the additional income is incorrect on line 23.	Error in adding lines 15 through 22	140NR	737
2015	738	FRM - Error in calculating the Federal adjusted gross income on line 25.	Error in subtracting line 24 from line 23 in the FEDERAL column	140NR	738
2015	739	FRM - Error in calculating the Arizona income on line 26.	Error in subtracting line 24 from line 23 in the ARIZONA column	140NR	739
2015	740	FRM - The calculation to determine the Arizona percentage has an error on line 27.	Error in dividing line 26 by line 25, and enter the result (not over 100%)	140NR	740
2015	741	FRM - A calculation error has occurred in the Additions Subtotal line 31.	Error in adding lines 26, 28, 29, and 30	140NR	741
2015	742	FRM - A calculation error occurred in determining the Net Long-Term Capital Gain Subtraction From Income	Error in Multiplying line 35 by 25% (.25)	140NR	742
2015	743	FRM - A calculation error has occurred in the Subtraction Subtotal on line 41.	Error in subtracting lines 36 through 40 from line 31	140NR	743
2015	744	FRM - An error has occurred when totaling the exemptions on line 50.	Error in adding lines 47, 48, and 49	140NR	744
2015	745	FRM - A calculation error in multiplying the exemption by the Arizona percentage has occurred on line 51.	This calculation has an error: Multiply line 50 by the Arizona percentage on line 27	140NR	745
2015	746	FRM - A error has occurred in calculating the Arizona adjusted gross income on line 52.	Error in subtracting lines 43 through 46 and 51 from line 42.	140NR	745
2015	747	FRM - The calculation for the Arizona taxable income is incorrect on line 55.	Error in subtracting lines 53 and 54 from line 52	140NR	747
2015	748	FRM - The calculation to determine the Subtotal of tax is incorrect or missing on line 58.	Error in adding lines 56 and 57	140NR	748
2015	749	FRM - The calculation for the Balance of Tax is incorrect on line 60.	Error in subtracting line 59 from line 58	140NR	749
2015	750	FRM - The calculation for the Total payments and Refundable Credits line is incorrect on line 65.	Error in adding lines 61 through 64	140NR	750
2015	751	FRM - The calculation to determine the Tax Due amount is incorrect on line 66.	Calculation has an error: If line 60 is larger than line 65, subtract line 65 from line 60,	140NR	751
2015	752	FRM - The calculation to determine the Overpayment amount is incorrect on line 67.	Calculation has an error: If line 65 is larger than line 60, subtract line 60 from line 65	140NR	752
2015	753	FRM -The calculation in determining Balance of overpayment (line 67) is incorrect or missing.	Error in subtracting line 68 from line 67	140NR	753
2015	754	FRM - The calculation in adding the penalty amount(s) is incorrect or missing on line 83.	Error in adding lines 70 through 79 and 81	140NR	754
2015	755	FRM - The Refund amount is incorrect.	Error in subtracting line 83 from line 69	140NR	755
2015	756	FRM - The Amount Owed amount is incorrect on line 85.	Error in adding lines 66 and 83	140NR	756

						ReturnState/ReturnDataState/Form140/AZAdjGrossIncomeReturnState/ReturnDataState/Form140/DeductionAmt/AZDeductions
			Error in subtracting lines 43 and 44 from line 42.			ReturnState/ReturnDataState/Form140/DeductionAmt/PersonalExemp
2015	757	FRM - The calculation to determine your Arizona taxable income is incorrect.		140	757	ReturnState/ReturnDataState/Form140/DeductionAmt/AZTaxableInc
2015	758	FRM - Calculation error in Subtotal of Tax.	Error in adding line 46 and 47.	140	758	
						By line/value of Form301 recursive XML inclusion check. Value check of subordinate Credit form vs. Form301 value. Value sum check of Form301 vs. subordinate credit form totals. Line Item Sum Page1: If ColumnC != null ColumnA + ColumnB = ColumnC Line72 (TotalAvailTaxCr) != Line41(DiffFamilyIncTaxSubTotal)
2015	801	CRE - Credit form indicated on Form 301 was not attached or received.	If there is a value on any of the line items for form 301, the corresponding form must be attached.	140 140PY 140NR 140X	801	
			There must be a 301 attached and the amount/value must match the value on line 72 of the 301 form. The amount must match line 62 on the 140PY with line 72 of the 301 form the amount must match line 59 on the 140NR with line 76 of the 301 form. the amount must match line 35 on the 140X with line 76 of the 301 form the amount must match line 50 on the 140 with line 76 of the 301 form			ReturnState/ReturnDataState/{FormType}/DeductionAmt/CreditsFromAZ301 ReturnState/ReturnDataState/Form301/AppTaxCr/TotalAvailTaxCrClim
2015	802	CRE - The amount on the "Credits for Arizona" does not match the total amount on Form 301.		140 140PY 140NR 140X	802	
			A binary attachment is required if the following YES values are rec'd: Form 308 1 Did you receive a "Certificate of Qualification" from the Arizona Commerce Authority?..... <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", include a copy of the Certificate. Form 343 1 Did you receive a Certificate from the Arizona Department of Revenue?..... <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", include a copy of the Certificate .Form 345 5 Did you receive a Certification from Arizona Commerce Authority?..... <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", include a copy of the Certification. Form 346 1 Did you receive a Letter of Approval from the Arizona Department of Revenue?..... <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", include a copy.			ReturnState/ReturnHeaderState/@binaryAttachmentCnt ReturnState/BinaryAttachment/@documentId Form308/ReceivedCertYes/ReceivedCertYesIndicator/@refDocumentId Form308/EntityReceivedCertYes/EntRecvCertYesIndicator/@refDocumentId Form343/QualificationsForCreditGrp/IndivCertificateAttached/CertAttachedYes/@refDocumentId Form343/QualificationsForCreditGrp/EntityCertificateAttached/CertAttachedYes/@refDocumentId Form345/CertificationYesGp/CertificationYesIndicator/@refDocumentId Form345/EntityPassThroughYes/EntityPassThroughYesIndicator/@refDocumentId Form346/ApprovalLetterYesGroup/ApprovalLetterYesInd/@refDocumentId Form346/EntityAppLetterYesGp/EntYesIndicator/@refDocumentId
2015	803	CRE - The certification or documentation needed to verify the credit was not attached with the return.		140 140PY 140NR 140X	803	
						If != Null "RefundableCreditsGrp" If "RefundableCreditsAmt" > 0 If "Box308!".Value = X Check for Form308 XML If "Box342!".Value = X Check for Form342 XML If "Box349!".Value = X Check for Form349 XML Of credit forms claimed: SUM(TotalAvailCr, TotalApporCrClaimAmt, TotalApporCrClaimAmt) == RefundableCreditsAmt
2015	804	CRE - The "Other Refundable Credit" form was not attached.	140X Line 40 has a value greater than zero one of the boxes must be checked ) 140 Line 57 has a value greater than zero, one of the boxes must be checked <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 140PY 140NR 140X	804	ReturnState/ReturnHeaderState/Filer/Primary/TaxpayerSSN ReturnState/ReturnHeaderState/Filer/Secondary/TaxpayerSSN
2015	901	SSN - SEC has already been used with a return for the same tax year.		140 140A 140PY 140NR 140EZ 140PTC 141AZ	901	
2015	902	Submission must be linked and contain a federal submission id		140 140A 140PY 140NR 140EZ	902	StateSubmissionManifest/IRSSubmissionId