CA Form 565/568 Return
BUSINESS RULES FOR TAX YEAR 2019
Version 2019v2.0

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F565-020 F568-020	**Return Header**	Form *565/568*, APE [TaxPeriodEndDate] cannot be earlier than APB [TaxPeriodBeginDate].	Reject and Continue	
F565-025 F568-025		Form 565/568 [TaxPeriodEndDate] cannot be earlier than 01/01/2019.	Reject and Continue	New
F565-030 F568-030		Form *565/568*, APB [TaxPeriodBeginDate] cannot be later than the current date [Timestamp].	Reject and Continue	
F565-035 F568-035		Form *565/568*, APE [TaxPeriodEndDate] cannot be later than the current date [Timestamp].	Reject and Continue	
F565-040 F568-040		Form *565/568*, APE [TaxPeriodEndDate] cannot be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue	
F565-050 F568-050		Form *565/568*, [TaxPeriodBeginDate] cannot be later than 12/31/2019 if the [Timestamp] is greater than 12/31/2020.	Reject and Continue	
F565-055		Form 565, filer's FEIN [FEIN] or Not applicable reason [NotApplicable] in the CA-ReturnHeader must be present.	Reject and Continue	
F568-055		Form 568, filer's Secretary of State Number [SOSNumber], LLC Temp Number [LLCTempNumber] or Not applicable reason [NotApplicable] in the CA-ReturnHeader must be present.	Reject and Continue	
F568-057		Form 568, filer's [FEIN] and [LLCTempNumber] cannot match the Sole Owner's Federal [SSN] or [ITIN]. **Note:** Applies to all tax years in production.	Reject and Continue	
F565-060		Form 565, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate] and FEIN [FEIN] from the CA-Return Header cannot match a previously accepted return unless Schedule Q Amended return [AmendedReturn] or Superseded return [SupersededReturn] box is checked.	Reject and Continue	
F568-060		Form 568, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate], Secretary Of State Number [SOSNumber] or LLC temp number [LLCTempNumber] and FEIN [FEIN], if present, from the CA-Return Header cannot match a previously accepted return unless Schedule Q Amended return [AmendedReturn] or Superseded return [SupersededReturn] box is checked.	Reject and Continue	
F565-065 F568-065		Form *565/568*, [TaxPeriodBeginDate] cannot be earlier than 12/10/2018.	Reject and Continue	
F565-066 F568-066		If Form *565/568* [MotionPictureTvCredit] indicator is checked "Yes", then Form 3541 must be attached. If Form 3541 is attached, then Form *565/568* [MotionPictureTvCredit] indicator must be checked "Yes".	Reject and Continue	
F565-100	**Schedule Q**	Form *565* Question K [BusinessActivityCode] must be a valid 6-digit Principal Business Activity (PBA) code per the current Form *565* Booklet.	Reject and Continue	
F568-100		Form 568, Question J [BusinessActivityCode] must be a valid 6-digit Principal Business Activity (PBA) code per the current Form 568 Booklet.	Reject and Continue	
F568-107		If Form 568, Question K [NbrOfMembersDuringYr] equals "1", then [SoleOwnerConsent] must be present.	Reject and Continue	
F568-108		If Form 568, Question K [NbrOfMembersDuringYr] is greater than "1", then [SoleOwnerConsent] must be blank.	Reject and Continue	

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F565-105		If Form 565, Question Q [IsPartnershipAPartner] is checked "Yes", then Schedule EO must be attached.	Reject and Continue	
F565-110		If Form 565, Question W [IsApportioningToCA] is checked "Yes", then Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must be present.	Reject and Continue	
F568-110		If Form 568, Question M(1) [IsApportioningToCA] is checked "Yes" then Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must be present.	Reject and Continue	
F568-111		If Form 568, Question S [IsMemberOrPartner] is checked "Yes", then Schedule EO must be attached.	Reject and Continue	
F565-112		If Form 565, Question BB [OwnInterestInDisregardedEntity] is checked "Yes", then Schedule EO must be attached.	Reject and Continue	
F568-112		If Form 568, Question Z [OwnInterestInDisregardedEntity] is checked "Yes", then Schedule EO must be attached.	Reject and Continue	
F568-113		If Form 568, Question U(1) [IsDisregardedEntity] is checked "No" then Schedule K must be attached.	Reject and Continue	
F568-102		If Form 568, Question U(1) [IsDisregardedEntity] is checked "No", then Schedule IW Line 2a [DisregardedEntityGrossIncome] cannot be present.	Reject and Continue	
F568-104		If Form 568, Question U(1) [IsDisregardedEntity] is checked "No", then Schedule IW Line 2b [DisregardedEntityCostOfGoodsSold] cannot be present.	Reject and Continue	
F568-106	**Income**	If Form 568 Line 1 [TotalIncome] amount is equal or greater than $250,000, then Line 2 [AnnualFee] must be greater than zero.	Reject and Continue	
F568-115		Form 568, Line 1 [TotalIncome] amount must equal Schedule IW, Line 17 [TotalIncome].	Reject and Continue	
F568-116		Form 568 Line 3 [AnnualTax] amount must be equal $800, unless the APB [TaxPeriodBeginDate] minus the APE [TaxPeriodEndDate] in the CA-ReturnHeader is equal to or less than 15 days or Schedule Q question H(2) Final Return [FinalReturn] is checked "Yes".	Reject and Continue	
F568-117		Form 568, Line 4 [NonConsentingNRTaxLiability] amount must equal Schedule T Side 3 [TotalTaxDue].	Reject and Continue	
F568-119		Form 568, Line 6 [TotalTaxAndFee] must equal the sum of Line2 [AnnualFee] + Line 3 [AnnualTax] + Line 4 [NonConsentingNRTaxLiability] + Line 5 [PartnershipLevelTax].	Reject and Continue	
F565-130		Form 565, Line 2 [CostOfGoodsSold] amount must equal Schedule A, Line 8 [CostOfGoodsSold] amount.	Reject and Continue	
F565-140		If Form 565, Line 6 [TotalFarmProfit] amount is present, then Federal Schedule F (Form 1040) must be attached to the state return.	Reject and Continue	
F565-150		If Form 565, Line 7 [TotalFarmLoss] amount is present, then Federal Schedule F (Form 1040) must be attached to the state return.	Reject and Continue	
F565-180		If Form 565, Line 8 [TotalSchD-1OrdinaryGains] amount is present, then Schedule D-1 must be attached.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F565-190		If Form 565, Line 9 [TotalSchD-1OrdinaryLosses] amount is present, then Schedule D-1 must be attached.	Reject and Continue	
F565-220		Form 565, Line 12 [TotalIncomeLoss] must equal the sum of Lines 3 [GrossProfit] + Line 4 [OtherOrdinaryIncome] + Line 5 [OtherOrdinaryLoss] + Line 6 [TotalFarmProfit] + Line 7 [TotalFarmLoss] + Line 8 [TotalSchD-1OrdinaryGains] + Line 9 [TotalSchD-1OrdinaryLosses] + Line 10 [TotalOtherIncome] + Line 11 [TotalOtherLoss].	Reject and Continue	
F565-230	**Deductions**	If Form 565, Line 17a [DepreciationAndAmortization] amount is present, then FTB 3885P must be attached.	Reject and Continue	
F565-250		Form 565, Line 22 [TotalDeductions] must equal the sum of Lines 13 [SalariesAndWages] + Line 14 [GuaranteedPaymentsToPartners] + Line 15 [BadDebts] + Line 16 [InterestNotClaimedElsewhere] + Line 17c [NetDepreciationAndAmortization] + Line 18 [Depletion] + Line 19 [RetirementPlansEtc] + Line 20 [EmployeeBenefitsPrograms] + Line 21 [OtherDeductions].	Reject and Continue	
F565-255		Form 565, Line 23 [OrdinaryIncomeLoss] must equal the result of Line 12 [TotalIncomeLoss] minus Line 22 [TotalDeductions].	Reject and Continue	
F565-257		Form 565, Line 26 [TotalTax] must equal the sum of Line 24 [AnnualTax] + Line 25 [PartnershipLevelTax].	Reject and Continue	
F565-260	**Payments**	If Form 565, Line 27 [Withholding] amount is present, then Form 592-B or Form 593 must be attached.	Reject and Continue	
F568-121		If Form 568, Line 9 [Withholding] amount is present, then Form 592-B or Form 593 must be attached.	Reject and Continue	
F565-270		Form 565, Line 29 [TotalPayments] must equal the sum of Line 27 [Withholding] and Line 28 [ExtensionPayment].	Reject and Continue	
F568-123		Form 568, Line 10 [TotalPayments] must equal the sum of Line 7 [TaxAndExtensionPayments] + Line 8 [PriorYearCredit] + Line 9 [Withholding] + Line 10 [IRC1341Credit].	Reject and Continue	
F568-125		Form 568, Line 12 [PaymentsBalance] amount must equal Line 10 [TotalPayments] minus Line 11 [UseTax], if Line 10 [TotalPayments] amount is more than Line 11 [UseTax].	Reject and Continue	
F568-126		Form 568, Line 13 [UseTaxBalance] must equal Line 11 [UseTax] amount minus Line 10 [TotalPayments], if Line 11 [UseTax] amount is more than Line 10 [TotalPayments].	Reject and Continue	
F565-320		Form 565, Line 36 [TotalDue] must equal the result of Line 32 [UseTaxBalance] plus Line 33 [TaxDue] plus Line 35 [PenaltiesAndInterest].	Reject and Continue	
F568-128	**Refund Or Amount Due**	If Form 568, Line 19 [TotalDue] is significant, it must equal the result of Line 13 [UseTaxBalance] + Line 14 [TaxAndFeeDue] + Line 16 [FutureYearCredit] + 18 [PenaltiesAndInterest] minus Line 15 [Overpayment].	Reject and Continue	
F568-130		Form 568, Line 14 [TaxAndFeeDue] must equal Line 6 [TotalTaxAndFee] amount minus Line 12 [PaymentsBalance], if Line 6 [TotalTaxAndFee] amount is more than Line 12 [PaymentsBalance].	Reject and Continue	
F568-132		Form 568, Line 15 [Overpayment] must equal Line 12 [PaymentsBalance] amount minus Line 6 [TotalTaxAndFee], if Line 12 [PaymentsBalance] amount is more than Line 6 [TotalTaxAndFee].	Reject and Continue	

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F568-134		Form 568, Line 17 [Refund] must equal Line 15 [Overpayment] minus Line 16 [FutureYearCredit] if Line 16 [FutureYearCredit] amount is less than Line 15 [Overpayment].	Reject and Continue	
F565-135		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 565 Line 36 [TotalDue] must be significant.	Reject and Continue	New
F568-135		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 568 Line 19 [TotalDue] must be significant.	Reject and Continue	New
F565-330 F568-330	**Schedule A**	Schedule A, Line 6 [TotalCosts] must equal the sum of Line 1 [InventoryAtBeginningOfYear] + Line 2 [Purchases] + Line 3 [CostOfLabor] + Line 4 [AdditionalIRCSec263ACosts] and Line 5 [OtherCosts].	Reject and Continue	
F568-140	**Schedule B Income**	If Schedule B, Line 6 [TotalFarmProfit] is present, then Federal Schedule F (Form 1040) must be attached to the state return.	Reject and Continue	
F568-150		If Schedule B, Line 7 [TotalFarmLoss] amount is present, then Federal Schedule F (Form 1040) must be attached to the state return.	Reject and Continue	
F568-180		If Schedule B, Line 8 [TotalSchD-1OrdinaryGains] amount is present, then Schedule D-1 must be attached.	Reject and Continue	
F568-190		If Schedule B, Line 9 [TotalSchD-1OrdinaryLosses] amount is present, then Schedule D-1 must be attached.	Reject and Continue	
F568-220		Schedule B, Line 12 [TotalIncomeLoss] must equal the sum of Lines 3 [GrossProfit] + Line 4 [OtherOrdinaryIncome] + Line 5 [OtherOrdinaryLoss] + Line 6 [TotalFarmProfit] + Line 7 [TotalFarmLoss] + Line 8 [TotalSchD-1OrdinaryGains] + Line 9 [TotalSchD-1OrdinaryLosses] + Line 10 [TotalOtherIncome] + Line 11 [TotalOtherLoss].	Reject and Continue	
F568-230	**Schedule B Deductions**	If Schedule B, Line 17a [DepreciationAndAmortization] amount is present, then FTB 3885L must be attached.	Reject and Continue	
F568-250		Schedule B, Line 22 [TotalDeductions] must equal the sum of Lines 13 [SalariesAndWages] + Line 14 [GuaranteedPaymentsToPartners] + Line 15 [BadDebts] + Line 16 [InterestNotClaimedElsewhere] + Line 17c [NetDepreciationAndAmortization] + Line 18 [Depletion] + Line 19 [RetirementPlansEtc] + Line 20 [EmployeeBenefitsPrograms] + Line 21 [OtherDeductions].	Reject and Continue	
F568-255		Schedule B, Line 23 [OrdinaryIncomeLoss] must equal the result of Line 12 [TotalIncomeLoss] minus Line 22 [TotalDeductions].	Reject and Continue	
F568-260	**Schedule O**	If Schedule O, [LiquidatedEntity] element is present, then one of the following elements must be present [SSN], [ITIN], [FEIN], [CACorporationNumber] or [SOSNumber].	Reject and Continue	

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F565-355	**Schedule K**	If Schedule K, Line 2, column (c) [NetRentalRealEstateIncomeLoss] amount is present, then Federal form 8825 must be attached to the state return.	Reject and Continue	
F565-380 F568-380		Schedule K, Line 21a, column (d) [TotalIncomePaymentItems] must equal the sum of column (d) for Line 1 [OrdinaryBusinessIncomeLoss] + Line 2 [NetRentalRealEstateIncomeLoss] + 3c [OtherRentalNetIncomeLoss] + Line 4 [GuaranteedPayments] + Line 5 [InterestIncome] + Line 6 [Dividends] + Line 7 [Royalties] + Line 8 [NetSTCGL] + Line 9 [NetLTCGL] + Line 10a [TotalIRCSect1231Gain] + Line 10b [TotalIRCSect1231Loss] + Line 11a [OtherPortfolioIncomeLoss] + Line 11b [TotalOtherIncome] + Line 11c [TotalOtherLoss] minus the sum of Line 12 [RecoveryPropertyExpenses] + Line 13a [CharitableContributions] + Line 13b [InvestmentInterestExpense] + Line 13c [IRCSec59eElectionExpenses] + Line 13d [PortfolioIncome] + Line 13e [Other].	Reject and Continue	
F568-400	**Schedule IW**	Schedule IW, Line 7 [IncomeSubtotal] must equal the sum of Line 1a [TradeOrBusinessIncome] + Line 1b [CostOfGoodsSold] + Line 2a [DisregardedEntityGrossIncome] + Line 2b [DisregardedEntityCostOfGoodsSold] + Line 3a [PassThruEntityGrossIncome] + Line 3b [PassThruEntityCostOfGoodsSold] + Line 3c [PassThruEntityDeductions] + Line 4 [GrossFarmIncome] + Line 5 [OtherIncome] + Line 6 [TotalSchD-1OrdinaryGains].	Reject and Continue	
F568-410		Schedule IW, Line 8c [TotalGrossRents] must equal the sum of Line 8a [GrossRentsOwnedProperties] + Line 8b [GrossRents].	Reject and Continue	
F568-420		Schedule IW, Line 9c [TotalRentalGrossIncomeLoss] must equal the sum of Line 9a [RentalGrossIncomeLoss] + Line 9b [OtherRentalGrossIncLossFromK1].	Reject and Continue	
F568-430		Schedule IW, Line 17 [TotalIncome] must equal the sum of Line 7 [IncomeSubtotal] + Line 8c [TotalGrossRents] + Line 9c [TotalRentalGrossIncomeLoss] + Line 10 [Interest] + Line 11 [Dividends] + Line 12 [Royalties] + Line 13 [CapitalGains] + Line 14 [IRCSection1231Gains] + Line 15 [OtherPortfolioIncome] + Line 16 [AdditionalOtherIncome] unless the sum of these amounts is negative, then Line 17 [TotalIncome] must equal zero.	Reject and Continue	
SCHD(565)-010 SCHD(568)-010	**Schedule D**	If Schedule D, Line 2 [STCGFromInstallmentSales] or Line 6 [LTCGFromInstallmentSales] amount is present, then Form 3805E must be attached for each amount present.	Reject and Continue	
SCHD(565)-020 SCHD(568)-020		Schedule D, Line 4 [NetSTCGL] must equal the sum of Line 1 [TotalSTCGL] + Line 2 [STCGFromInstallmentSales] + Line 3 [DistributedNetSTCGL].	Reject and Continue	
SCHD(565)-030 SCHD(568)-030		Schedule D, Line 9 [NetLTCGL] must equal the sum of Line 5 [TotalLTCGL] + Line 6 [LTCGFromInstallmentSales] + Line 7 [DistributedNetLTCGL] + Line 8 [CGDistributions].	Reject and Continue	
SCHD1-010	**Schedule D-1**	If Schedule D-1, Line 4 [GainInstallmentSalesForm3805E] amount is significant, then Form 3805E must be attached.	Reject and Continue	
SCHD1-020		If Schedule D-1, line 5 [GainLossForm8824] amount is significant, then Federal form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-050		If Schedule D-1, Line 14 [NetGainLossForm4684] amount is significant, then Federal form 4684 must be attached to the state return.	Reject and Continue	
SCHD1-060		If Schedule D-1, Line 15 [OrdinaryGainInstalSalesFrm3805E] amount is significant, then Form 3805E must be attached.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHD1-070		If Schedule D-1, Line 16 [OrdGainLossLikeKindExchg8824] amount is significant, then Federal Form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-080		Schedule D-1, Line 17 [TotalOrdinaryGainLoss] must equal the sum of Line 10, column (g) [GainOrLoss] - Line 11 [OrdinaryLoss] + Line 12 [PropertyGainNonrecapturedLoss] + Line 13 [TotalSectionPropertyAmount] + Line 14 [NetGainLossForm4684] + Line 15 [OrdinaryGainInstalSalesFrm3805E] + Line 16 [OrdGainLossLikeKindExchg8824].	Reject and Continue	
SCHD1-090		Schedule D-1, Line 34 [TotalSectionPropertyAmount] must equal the sum of Column A through D of Lines 28b [Section1245PropertyAmount] + 29g [Section1250PropertyAmount] + 30c [Section1252PropertyAmount] + 31b [Section1254PropertyAmount] + 32b [Section1255PropertyAmount] and entered on Part II, Line 13 [TotalSectionPropertyAmount].	Reject and Continue	
SCHR-020	**Schedule R**	Schedule R, Line 1c [CombinedOffsetAndNetIncomeLoss] must equal the result of Line 1a [NetIncomeLossAfterAdjustments] + Line 1b [WatersEdgeOffset].	Reject and Continue	
SCHR-030		Schedule R, Line 4 [RentalProperty] must equal Line 3, column (c) [NetIncomeLoss] from Schedule R-3.	Reject and Continue	
SCHR-040		Schedule R, Line 6 [SaleOfAssets] must equal Line 2 column (e) [GrandTotalGainLoss] from Schedule R-4.	Reject and Continue	
SCHR-041		Schedule R Line 9 [TotalIncomeLoss] must equal Line 2 [Dividends] + Line 3 [Interest] + Line 4 [RentalProperty] + Line 5 [Royalties] + Line 6 [SaleOfAssets] + Line 7 [SaleOfPartnershipLLC] + Line 8 [Miscellaneous].	Reject and Continue	
SCHR-042		Schedule R Line 14 [TotalSeparatelyApportioned] must equal Line 10 [NonunitaryPartnershipLLC] + Line 11 [SeparateTradeOrBusiness] + Line 12 [DeferredPriorYear] + Line 13 [SeparatelyApportionedNetting].	Reject and Continue	
SCHR-043		Schedule R Line 33 [NetBeforeContributions] must equal the sum of Line 18b [NetApportionedToCA], Line 27 [NetAllocableToCA], Line 31 [TotalApportionedToCA], and Line 32 [PostApportionedAllocatedNetting].	Reject and Continue	
SCHR-044		Schedule R Line 15 [TotalSubjectToApportionment] must equal Line 1(c) [CombinedOffsetAndNetIncomeLoss] minus the sum of Line 9 [TotalIncomeLoss] + Line 14 [TotalSeparatelyApportioned].	Reject and Continue	
SCHR-046		Schedule R Line 25 [TotalAllocableToCA] must equal the sum of Line 19a [Dividends] + Line 19b [Interest] + Line 20 [RentalProperty] + Line 21 [Royalties] + Line 22 [SaleOfAssets] + Line 23 [SaleOfPartnershipLLC] + Line 24 [Miscellaneous].	Reject and Continue	
SCHR-047		Schedule R Line 31 [TotalApportionedToCA] must equal the sum of Line 28 [NonunitaryPartnershipLLC] + Line 29 [SeparateTradeOrBusiness] + Line 30 [DeferredPriorYear].	Reject and Continue	
SCHR-052		If Schedule R-1 Part A [StandardMethod] is present, then Line 1 column (a) [TotalSales] amount cannot be zero and must be equal to or greater than Line 1, column (b) [TotalSales] amount.	Reject and Continue	
SCHR-053		If Schedule R-1 Part A [StandardMethod] is present, then Line 2 column (c) [SalesApportionmentPercentage] must equal Line 1 column (b) [TotalSales] divided by Line 1 column (a) [TotalSales] multiplied by 100.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHR-060		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 1 column (a) [TotalProperty] amount cannot be zero and must be equal to or greater than Line 1 column (b) [TotalProperty] amount.	Reject and Continue	
SCHR-063		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 1 column (c) [TotalProperty] must equal Line 1 column (b) [TotalProperty] divided by Line 1 column (a) [TotalProperty] multiplied by 100.	Reject and Continue	
SCHR-070		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 2 column (a) [TotalPayroll] amount cannot be zero and must be equal to or greater than Line 2 column (b) [TotalPayroll] amount.	Reject and Continue	
SCHR-073		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 2 column (c) [TotalPayroll] must equal Line 2 column (b) [TotalPayroll] divided by Line 2 column (a) [TotalPayroll] multiplied by 100.	Reject and Continue	
SCHR-080		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 3 column (a) [TotalSales] amount cannot be zero and must be equal to or greater than Line 3, column (b) [TotalSales] amount.	Reject and Continue	
SCHR-083		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 3 column (c) [TotalSales] must equal Line 3 column (b) [TotalSales] divided by Line 3 column (a) [TotalSales] multiplied by 100.	Reject and Continue	
SCHR-085		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 4 column (c) [TotalPercent] must equal the sum of Line 1 column (c) [TotalProperty] + Line 2 column (c) [TotalPayroll] + Line 3 column (c) [TotalSales].	Reject and Continue	
SCHR-087		If Schedule R-1 Part B [ThreeFactorFormula] is present and Line 1 column (c) [TotalProperty], Line 2 column (c) [TotalPayroll] and Line 3 column (c) [TotalSales] are significant, then Line 5 column (c) [ApportionmentPercentage] must equal Line 4 column (c) [TotalPercent] divided by three.	Reject and Continue	
SCHR-088		If Schedule R-1 Part B [ThreeFactorFormula] is present and only two of the following elements are significant: Line 1 column (c) [TotalProperty], Line 2 column (c) [TotalPayroll] or Line 3 column (c) [TotalSales], then Line 5 column (c) [ApportionmentPercentage] must equal Line 4 column (c) [TotalPercent] divided by two.	Reject and Continue	
SCHR-089		If Schedule R-1 Part B [ThreeFactorFormula] is present, and only one of the following elements is significant: Line 1 column (c) [TotalProperty], Line 2 column (c) [TotalPayroll] or Line 3 column (c) [TotalSales], then Line 5 column (c) [ApportionmentPercentage] must equal Line 4 column (c) [TotalPercent].	Reject and Continue	
SCHR-090		Schedule R Side 1 Line 18a [ApportionmentPercentage] must equal Schedule R-1 Part A Line 2 [SalesApportionmentPercentage] or Part B Line 5 [ApportionmentPercentage] amount.	Reject and Continue	
F3805E-010	**Form 3805E**	If Form 3805E, Line 12 [IncomeRecapture] amount is present, then Schedule D-1 must be attached.	Reject and Continue	
F3805E-020		Form 3805E, Line 13 [SumOfAdjBasisCommIncomeRcptr] must equal the sum of Line10 [AdjustedBasis] + Line 11 [CommissionsOtherExpensesOfSale] + Line 12 [IncomeRecapture].	Reject and Continue	
F3805E-030		Form 3805E, Line 18 [ContractPrice] must equal the sum of Line 7 [SellingPriceLessMortgageIndbt] and Line 17 [MortgLessAdjBasisCommIncmRcptr], unless Line 14 [SumLessAdjBasisCommIncmRcptr] is less than or equal to zero.	Reject and Continue	
F3805E-040		Form 3805E, Line 26 [InstalSaleIncmLessOrdnryIncm] must equal the result of Line 24 [TotalInstallmentSaleIncome] minus Line 25 [OrdinaryIncomePart].	Reject and Continue	

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F3805E-050		Form 3805E, Line 37 [PaymentPriceLessOrdinaryIncome] must equal the result of Line 35 [TotPymtPrcMultipliedGroPrftPct] minus Line 36 [OrdinaryIncmUnderRecaptureRls].	Reject and Continue	
F3840-010	**Form 3840**	If Form 3840 Line B [AnnualReturn] or [FinalInfoReturn] is checked, then Line B [ExchangeTaxableYear] must be present.	Reject and Continue	New
F3840-020		Form 3840 Line C [RealProperty], [PersonalProperty] or [RelatedParties] must be present.	Reject and Continue	New
F3840-030		If Form 3840 Line C [RelatedParties] is checked, then Line C [RelatedPartyInfo] must be present.	Reject and Continue	New
F3840-040		If Form 3840 Schedule A Part I Line 1 [PropertyInCA] is checked "Yes" (for each occurence), then Line 2 [PriorExchangeReplacement], Line 3 [SalesPrice], Line 4 [SellingExpenses], Line 5 [AmountRealized], Line 6 [CAAdjustedBasis] and Line 7 [RealizedGainLoss] must be present within the same occurrence.	Reject and Continue	New
F3840-050		If Form 3840 Schedule A Part I Line 1 [PropertyInCA] is checked "Yes" (for any occurrence), then Line 8 [TotalCADeferredGain] and Part II and Part III [PropertyReceived] must be present.	Reject and Continue	New
F3840-060		If Form 3840 Schedule A Line 8 [TotalCADeferredGain] is significant, then it must equal the sum of Line 10 [CASourceDeferredGain] (all occurrences).	Reject and Continue	New
PMT-020	**CA-Payment**	If the [CA-Payment] document is present, then the Account Period Ending Date [AccountPeriodEnd] on your Return Payment request must match the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader].	Reject and Continue	
PMT-040 (568)		If the [CA-Payment] document is present, then the Account Period Ending Date [AccountPeriodEnd] on your Annual Tax or Estimated fee payment request must be greater than the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader].	Reject and Continue	
PMT-050		The Electronic Funds Withdrawal (EFW) date requested [RequestedDate] must not exceed 1 year from the date the return was received.	Reject and Continue	
PMT-080 (565)		The e-file system has identified your payment as a duplicate. The Date Requested [RequestedDate], Payment Type [PaymentType], Amount [Amount], Bank Account Number [AccountNumber], FEIN [FEIN] and Account Period End [AccountPeriodEnd] match a previously accepted payment.	Reject and Continue	
PMT-090 (568)		The e-file system has identified your payment as a duplicate. The Date Requested [RequestedDate], Payment Type [PaymentType], Amount [Amount], Bank Account Number [AccountNumber], Secretary Of State Number [SOSNumber] or LLC temp number [LLCTempNumber], FEIN [FEIN], if present, and Account Period End [AccountPeriodEnd] match a previously accepted payment.	Reject and Continue	
PMT-100		If the [CA-Payment] document is present, then the Account Period End date [AccountPeriodEnd] cannot be more than 375 days past Account Period Begin date [AccountPeriodBegin].	Reject and Continue	
X0000-010	**General Schema Rules**	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Continue	
X0000-020		Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Continue	

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R0000-050		The EFIN on your return must match the EFIN on the submission manifest. You must contact your software provider to resolve this error.	Reject and Continue	
R0000-060		The number of Binary Attachment files computed by FTB must match the Binary Attachment count attribute [binaryAttachmentCount] from the CA Return Header [CA-ReturnHeader] in the CA-Return element.	Reject and Stop	
R0000-065		The total number of documents contained within [CA-ReturnData] or [CA-CombinedReportSchedules] must match the document count attribute [documentCnt] contained within the specific [CA-ReturnData] or [CA-CombinedReportSchedules] element, as computed by FTB.	Reject and Stop	
R0000-070		A federal return (XML) or CA-BinaryAttachment document (PDF) with [AttachmentDescription] of "Federal Return" must be attached with every state submission except with the CA Form 568, CA Form 100X, CA Form 199, or when Form 565, Question H(3) [AmendedReturn] is checked.	Reject and Continue	
R0000-080		The tax year in the Return Header must match the tax year in the Submission Manifest.	Reject and Stop	
R0000-085		The Return Type in the Return Header must match the Submission Type in the Submission Manifest.	Reject and Stop	
T0000-010	**CA-Transmission Manifest**	The "Count" of submissions in the [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop	
T0000-030		Transmission Manifest not present. Unable to proceed.	Reject and Continue	
T0000-040		Multiple Transmission Manifests are present. Unable to proceed.	Reject and Continue	
X0000-030		Your Transmission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
T0000-070		The Transmission ID must match the "Transmission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
T0000-080		The "ETIN" portion of your Transmission ID must match the ETIN in the Transmission Manifest.	Reject and Stop	
T0000-090		The "Current Year" portion of your Transmission ID is not current.	Reject and Stop	
T0000-100		The "Julian Date" portion of your Transmission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date).	Reject and Stop	
T0000-110		The "Transmission ID" is not unique.	Reject and Stop	
T0000-120		The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
T0000-130		Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission.	Reject and Stop	
T0000-140	**General Transmission Errors**	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop	
T0000-150		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
T0000-160		No attachments/submissions are present. Unable to proceed.	Reject and Stop	
T0000-170		There is a problem with the name [TransmissionID] of your transmission file. All transmission files must have a naming convention that is according to the transmission specification contained in FTB Pub. 1346B. Please rename and resubmit the file.	Reject and Stop	
X0000-040	**CA-Submission Manifest**	Your Submission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
S0000-020		The Submission ID [SubmissionID] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
S0000-040		The "EFIN" portion of your Submission ID must match the EFIN in the Submission Manifest.	Reject and Stop	
S0000-050		The "Current Year" portion of your Submission ID is not current.	Reject and Stop	
S0000-070		The Submission ID [SubmissionID] has been used on a previously accepted submission.	Reject and Stop	
S0000-080		The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
S0000-090		The Tax Year the submission applies to is either incorrectly identified or not supported (currently Tax Years 207, 2018 and 2019 can be submitted).	Reject and Stop	
S0000-095		Our records indicate that you are not authorized to submit a tax return of a type and for a tax year specified in the Submission manifest.	Reject and Stop	
S0000-100	**General Submission Errors**	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop	
S0000-110		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop	
S0000-120		Submission Manifest not present. Unable to proceed.	Reject and Stop	
S0000-130		Multiple Submission Manifests are present. Unable to proceed.	Reject and Stop	
S0000-140		A State submission is not present. Unable to proceed.	Reject and Stop	
S0000-150		Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop	
S0000-170		Multiple Federal submissions are present. Only one Federal submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop	