

**CA Form 100/100S/100W/100X Return**  
**BUSINESS RULES FOR TAX YEAR 2019**  
**Version 2019v4.2 - Updated**

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100-020 F100S-020 F100W-020	Return Header	Form 100/100S/100W, APE [TaxPeriodEndDate] cannot be earlier than APB [TaxPeriodBeginDate].	Reject and Continue	
F100X-020		APE [TaxPeriodEndDate] cannot be earlier than APB [TaxPeriodBeginDate].	Reject and Continue	
F100-025 F100S-025 F100W-025		Form 100/100S/100W [TaxPeriodEndDate] cannot be earlier than 01/01/2019.	Reject and Continue	
F100X-025		[TaxPeriodEndDate] cannot be earlier than 01/01/2019.	Reject and Continue	
F100-030 F100S-030 F100W-030		Form 100/100S/100W, APB [TaxPeriodBeginDate] cannot be later than the current date [Timestamp].	Reject and Continue	
F100X-030		APB [TaxPeriodBeginDate] cannot be later than the current date [Timestamp].	Reject and Continue	
F100-035 F100S-035 F100W-035		Form 100/100S/100W, APE [TaxPeriodEndDate] cannot be later than the current date [Timestamp].	Reject and Continue	
F100X-035		APE [TaxPeriodEndDate] cannot be later than the current date [Timestamp].	Reject and Continue	
F100-040 F100S-040 F100W-040		Form 100/100S/100W, APE [TaxPeriodEndDate] cannot be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue	
F100X-040		APE [TaxPeriodEndDate] cannot be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue	
F100-050 F100S-050 F100W-050		Form 100/100S/100W, [TaxPeriodBeginDate] cannot be later than 12/31/2019 if the [Timestamp] is greater than 12/31/2020.	Reject and Continue	
F100X-050		[TaxPeriodBeginDate] cannot be later than 12/31/2019 if the [Timestamp] is greater than 12/31/2020.	Reject and Continue	
F100-060 F100S-060 F100W-060		Form 100/100S/100W, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate], California corporation number [CACorporationNumber] and FEIN [FEIN] cannot match a previously accepted return unless the Superseded [SupersededReturn] or Amended [AmendedReturn] checkbox is checked "Yes".	Reject and Continue	
F100-065 F100S-065 F100W-065		Form 100/100S/100W, [TaxPeriodBeginDate] cannot be earlier than 12/10/2018.	Reject and Continue	
F100X-065		[TaxPeriodBeginDate] cannot be earlier than 12/10/2018.	Reject and Continue	
F100-066 F100W-066		If Form 100/100W [MotionPictureTvCredit] indicator is checked "Yes", then Form 3541 must be attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules. If Form 3541 is attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules, then Form 100/100W [MotionPictureTvCredit] indicator must be checked "Yes".	Reject and Continue	

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F100S-066		If Form 100S [MotionPictureTvCredit] indicator is checked "Yes", then Form 3541 must be attached. If Form 3541 is attached, then Form 100S [MotionPictureTvCredit] indicator must be checked "Yes".	Reject and Continue	
F100X-066		If the Amended Return checkbox [AmendedReturn] is checked "Yes", then Form 100X must be attached.	Reject and Continue	
F100-067 F100S-067 F100W-067		If Form 100X [CAForm100X] is attached, then the Amended Return checkbox [AmendedReturn] must be checked "Yes".	Reject and Continue	
F100X-067		If Form 100X [MotionPictureTvCredit] indicator is checked "Yes", then Form 3541 must be attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules. If Form 3541 is attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules, then Form 100X [MotionPictureTvCredit] indicator must be checked "Yes".	Reject and Continue	
F100X-068		A direct deposit refund [DirectDepositRefund] cannot be requested with a Form 100X.	Reject and Continue	
F100-070 F100W-070	<b>Schedule Q</b>	If Form 100/100W, Question A [Dissolved], [Surrendered], [Merged], [IRSec338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present. If [DispositionDate] is present, then question A [Dissolved], [Surrendered], [Merged], [IRSec338Sale], or [QSubElection] must be checked.	Reject and Continue	
F100S-070		If Form 100S, Question A1 [Dissolved], [Surrendered], [Merged], [IRSec338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present. If [DispositionDate] is present, then question A1 [Dissolved], [Surrendered], [Merged], [IRSec338Sale], or [QSubElection] must be checked.	Reject and Continue	
F100-085 F100W-085		If Form 100/100W Question B3 [NbrOfMembers] is present then Schedule R-7 must be attached.	Reject and Continue	
F100-089 F100W-089		If Form 100/100W Question B4 [IsCAForm3544Attached] is checked "Yes", then Form 3544 must be attached. If Form 3544 is attached, then Form 100/100W Question B4 [IsCAForm3544Attached] must be checked "Yes".	Reject and Continue	
F100S-089		If Form 100S Question S [IsCAForm3544Attached] is checked "Yes", then Form 3544 must be attached. If Form 3544 is attached, then Form 100S Question S [IsCAForm3544Attached] must be checked "Yes".	Reject and Continue	
F100-090		Form 100, Question D, Date [WatersEdgeEndDate] must be prior to the filing date [Timestamp] of the return.	Reject and Continue	
F100W-090		Form 100W, Question D, Date [WatersEdgeBeginDate] must be prior to the filing date [Timestamp] of the return.	Reject and Continue	
F100S-091		Form 100S, Question E [AnyQSubSSubsidiariesIncluded] is checked "Yes", then Schedule QS Worksheet must be attached.	Reject and Continue	
F100-100 F100W-100		Form 100/100W, Question F [BusinessActivityCode] must be a valid 6 digit Principal Business Activity (PBA) code per the current Form 100/100W Booklet.	Reject and Continue	
F100S-100		Form 100S, Question C [BusinessActivityCode] must be a valid 6 digit Principal Business Activity (PBA) code per the current Form 100S Booklet.	Reject and Continue	
F100-105 F100W-105		If Form 100/100W, Question K(1) [SingleInterest] or Question K(3) [SameInterest] is checked "Yes", then Question K(3) [ParentCountry] must be present.	Reject and Continue	
F100-110 F100W-110		If Form 100/100W, Question M [ApportioningSchedule] is checked "Yes", then Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must be present.	Reject and Continue	

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F100S-110		If Form 100S, Question P [IsApportioningUsingSchR] is checked "Yes", then Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must be present.	Reject and Continue	
F100-115 F100W-115		If Form 100/100W, Question R [DeferredIntercompanyStockAcct] is checked "Yes", then Form 3726 must be attached.	Reject and Continue	
F100-120 F100W-120		Form 100/100W, Question T [CaliforniaREMIC] and Form 100/100W, Question W [CreditUnion] cannot both be checked "Yes".	Reject and Continue	
F100X-130		If Form 100X, Question F [AmendedReturn] is "Form100S", then Question F [MaxNbrOfShareholdersInSCorp] must be present.	Reject and Continue	
F100-140 F100W-140	State Adjustments	If Form 100/100W, Line 2 [DedForeignDomesticTax] amount is present, then Schedule A must be attached.	Reject and Continue	
F100-150 F100W-150		If Form 100/100W, Line 3 [DedTaxCorpTaxLaw] amount is present, then Schedule A must be attached.	Reject and Continue	
F100S-155		If Form 100S, Line 4 [NetCapitalGain] amount is present, then Schedule D (100S) must be attached.	Reject and Continue	
F100-160 F100W-160		If Form 100/100W, Line 5 [CapitalGainsNet] amount is present, then Schedule D must be attached.	Reject and Continue	
F100S-160		If Form 100S, Line 5 [DepreciationAndAmortization] amount is present, then Schedule B (100S) must be attached.	Reject and Continue	
F100-170 F100W-170		If Form 100/100W, Line 6 [DepreciationExcess] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100W-175		If Form 100W, Line 7a [NetIncFromIncludedCFCs] amount is present, then Form 2416 must be present.	Reject and Continue	
F100-180 F100W-180		If Form 100/100W, Line 10 [IntercompanyDivElimination] amount is present, then Schedule H (100/100W) must be attached to CA-ReturnData or to CA-CombinedReportSchedules.	Reject and Continue	
F100S-180		If Form 100S, Line 9 [IntercompanyDividendsDeduction] amount is present, then Schedule H (100S) must be attached.	Reject and Continue	
F100-190		If Form 100, Line 11 [DeductionOtherDividends] amount is present, then Schedule H (100) must be attached to CA-ReturnData or to CA-CombinedReportSchedules.	Reject and Continue	
F100S-190		If Form 100S, Line 10 [WatersEdgeDividendsDeduction] amount is present, then Schedule H (100S) must be attached.	Reject and Continue	
F100W-190		If Form 100W, Line 11a [ForeignDividendDeduction] amount is present, then Schedule H (100W) must be attached to CA-ReturnData or to CA-CombinedReportSchedules.	Reject and Continue	
F100-200 F100W-200		If Form 100/100W, Line 12 [DepreciationAdditionalAllowed] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100-225 F100W-225	CA NetIncome	Form 100/100W, Line 17 [NetIncomeAfterAdjusts] and Line 18 [NetIncomeState] must be present.	Reject and Continue	
F100S-225		Form 100S, Line 14 [NetIncomeAfterAdjustments] and Line 15 [NetIncomeState] must be present.	Reject and Continue	
F100-243 F100W-243		If Form 100/100W, Line 19 [NOLDeduction] is positive, then Form 3805Q must be attached to CA-ReturnData or to CA-CombinedReportSchedules.	Reject and Continue	
F100S-246		If Form 100S Line 17 [NOLDeduction] is significant, the amount must equal Form 3805Q Part III Line 3 [CurrYrNOLDeduction].	Reject and Continue	

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F100-250 F100W-250	Taxes	If Form 100/100W , Line 26 [AdditionalCreditsSubtotal] amount is present, then Schedule P (100/100W) or Form 3540 must be attached.	Reject and Continue																	
F100S-250		If Form 100S, Line 25 [TotalCreditsCurrYr] amount is present, then Schedule C (100S) or Form 3540 must be attached.	Reject and Continue																	
F100-255 F100W-255		The following Credits (Form 100/100W, Line 24 or Line 25 [CreditName]) require the corresponding credit form to be attached: <table><tr><td><u>Credit Name</u></td><td><u>Form</u></td></tr><tr><td>MOVIETVPROD</td><td>Form 3541</td></tr><tr><td>NEW MOVTVPRD</td><td>Form 3541</td></tr><tr><td>NEW EMPLMNT</td><td>Form 3554</td></tr><tr><td>E/Z HIRE/USE</td><td>Form 3805Z</td></tr><tr><td>LAMBRA HR/US</td><td>Form 3807</td></tr><tr><td>MEA HIRE</td><td>Form 3808</td></tr><tr><td>TTA HIRE/USE</td><td>Form 3809</td></tr></table>	<u>Credit Name</u>	<u>Form</u>	MOVIETVPROD	Form 3541	NEW MOVTVPRD	Form 3541	NEW EMPLMNT	Form 3554	E/Z HIRE/USE	Form 3805Z	LAMBRA HR/US	Form 3807	MEA HIRE	Form 3808	TTA HIRE/USE	Form 3809	Reject and Continue	
<u>Credit Name</u>	<u>Form</u>																			
MOVIETVPROD	Form 3541																			
NEW MOVTVPRD	Form 3541																			
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LAMBRA HR/US	Form 3807																			
MEA HIRE	Form 3808																			
TTA HIRE/USE	Form 3809																			
F100S-255		The following Credits (Form 100S, Line 22 or Line 23 [CreditName]) require the corresponding credit form to be attached: <table><tr><td><u>Credit Name</u></td><td><u>Form</u></td></tr><tr><td>NEW EMPLMNT</td><td>Form 3554</td></tr><tr><td>E/Z HIRE/USE</td><td>Form 3805Z</td></tr><tr><td>LAMBRA HR/US</td><td>Form 3807</td></tr><tr><td>MEA HIRE</td><td>Form 3808</td></tr><tr><td>TTA HIRE/USE</td><td>Form 3809</td></tr></table>	<u>Credit Name</u>	<u>Form</u>	NEW EMPLMNT	Form 3554	E/Z HIRE/USE	Form 3805Z	LAMBRA HR/US	Form 3807	MEA HIRE	Form 3808	TTA HIRE/USE	Form 3809	Reject and Continue					
<u>Credit Name</u>	<u>Form</u>																			
NEW EMPLMNT	Form 3554																			
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F100-260 F100W-260		Form 100/100W , Line 27 [TotalCreditsCurrYr] must equal the sum of Lines 24 [CreditAmount] + Line 25 [Credit Amount] + Line 26 [AdditionalCreditsSubtotal].	Reject and Continue																	
F100S-260		Form 100S, Line 25 [TotalCreditsCurrYr] must equal the sum of Lines 22 [CreditAmount] + Line 23 [CreditAmount] + Line 24 [AdditionalCreditsSubtotal].	Reject and Continue																	
F100S-265		If Form 100S, Line 27 [BuiltInGainsTax] amount is present, then Schedule D (100S) must be attached.	Reject and Continue																	
F100-280 F100W-280		If Form 100/100W , Line 29 [AlternativeMinTax] is present, then Schedule P (100/100W) must be attached.	Reject and Continue																	
F100-290 F100W-290		Form 100/100W , Line 30 [TotalTax] must equal the sum of Line 28 [TaxMinusCredits] and Line 29 [AlternativeMinTax].	Reject and Continue																	
F100S-290		Form 100S, Line 29 [TotalTax] must equal the sum of Line 26 [TaxMinusCredits], Line 27 [BuiltInGainsTax] and Line 28 [ExcessNetPassiveIncomeTax].	Reject and Continue																	
F100-295 F100W-295	Payments	If Form 100/100W , Line 33 [Withholding] is present, then either Form 592-B or Form 593 must be attached.	Reject and Continue																	
F100S-295		If Form 100S, Line 32 [Withholding] is present, then either Form 592-B or Form 593 must be attached.	Reject and Continue																	
F100-270 F100W-270		Form 100/100W , Line 35 [TotalPayments] must equal the sums of Line 31 through Line 34 [OverpaymentPriorYear] + [AmountPaidEstimated] + [Withholding] + [AmountPaidWithExtension].	Reject and Continue																	

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F100S-270		Form 100S, Line 34 [TotalPayments] must equal the sums of Line 30 through Line 33 [OverpaymentPriorYear] + [AmountPaidEstimated] + [Withholding] + [AmountPaidWithExtension].	Reject and Continue	
F100-310	<b>Refund Or Amount Due</b>	If Form 100, Line 43b [EstPenExceptionBorC] is checked, then Form 5806 must be attached.	Reject and Continue	
F100S-310		If Form 100S, Line 42b [EstPenExceptionBorC] is checked, then Form 5806 must be attached.	Reject and Continue	
F100W-310		If Form 100W, Line 40b [EstPenExceptionBorC] is checked, then Form 5806 must be attached.	Reject and Continue	
F100-320		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 100 Line 44 [BalanceDueWithReturn] must be significant.	Reject and Continue	
F100S-320		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 100S Line 43 [BalanceDueWithReturn] must be significant.	Reject and Continue	
F100W-320		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 100W Line 41 [BalanceDueWithReturn] must be significant.	Reject and Continue	
F100-340 F100W-340	<b>Schedule D</b>	If Schedule D, Line 2 [STCGLFromInstallmentSales] or Line 7 [LTCGLFromInstallmentSales] amount is present, then Form 3805E must be attached.	Reject and Continue	
F100-336 F100S-336 F100W-336	<b>Schedule J</b>	If Schedule J, Line 5 [CreditRecaptureAmount] attribute [caForm3554Indicator] is present, then Form 3554, Part III, Line 27 [CreditRecapture] amount must be present in a CA-ReturnData or in the CA-CombinedReportSchedules.	Reject and Continue	
F100-343 F100S-343 F100W-343		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [caForm3531Indicator] is present, then Form 3531, Part III, Line 10 [CreditRecapture] amount must be present.	Reject and Continue	
F100-350		If Schedule J, Line 6 [AddOnTaxesCreditRecaptureTotal] amount is present, then Form 100, Line 39 [TaxMinusCreditsAndPayments] or Line 40 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue	
F100S-350		If Schedule J, Line 6 [AddOnTaxesCreditRecaptureTotal] amount is present, then Form 100S, Line 38 [TaxMinusCreditsAndPayments] or Line 39 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue	
F100W-350		If Schedule J, Line 6 [AddOnTaxesCreditRecaptureTotal] amount is present, then Form 100W, Line 36 [TaxMinusCreditsAndPayments] or Line 37 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue	
F100S-355	<b>Schedule K</b>	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	
F100S-365		If Schedule K, Line 11, column (d) [RecoveryPropertyExpenses] is present, then Schedule B (100S) must be attached.	Reject and Continue	
F100S-368	<b>Schedule K-1</b>	There must be one or more Schedule K-1 (100S) attached to Form 100S.	Reject and Continue	

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Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100-370 F100W-370	<b>Schedule F</b>	If Schedule F, Line 2 [CostOfGoodsSold] is present, it must equal Schedule V Line 7 [CostOfGoodsSold].	Reject and Continue	
F100S-370		If Schedule F, Line 2 [CostOfGoodsSold] is present, it must equal Schedule V, Line 8 [CostOfGoodsSold].	Reject and Continue	
F100-410 F100W-410		If Schedule F, Line 20 [Depreciation] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100-420		If Schedule F, Line 30 [NetIncomeBeforeCAAdj] is present, the amount must equal Form 100, Line 1 [NetIncome].	Reject and Continue	
F100S-420		If Schedule F, Line 22 [OrdinaryIncomeLoss] is present, then amount must equal Form 100S, Line 1 [TradeOrBusinessIncomeLoss].	Reject and Continue	
F100W-420		If Schedule F, Line 29 [NetIncomeBeforeCAAdj] is present, the amount must equal Form 100W, Line 1 [NetIncome].	Reject and Continue	
SCHD1-010	<b>Schedule D-1</b>	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	
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-015 (100S/100W)	<b>Schedule R</b>	If Schedule R, Line 1b [WatersEdgeOffset] amount is present, then Form 2424 must be attached.	Reject and Continue	
SCHR-020		Schedule R, Line 1c [CombinedOffsetAndNetIncomeLoss] must equal 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	

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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-045		Schedule R, Line 35 [NetCAIncomeLoss] must equal the sum of Line 33 [NetBeforeContributions] and Line 34 [ContributionsAdjustment] unless Form 100/100W, (Combined, Parent, or Subsidiary) Schedule Q, Question T [CaliforniaREMIC] is marked "Yes".	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 <del>cannot be zero and</del> must be equal to or greater than Line 1, column (b) [TotalSales] amount.	Reject and Continue	Revised
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. <b>Exception:</b> If column (a) [TotalSales] and column (b) [TotalSales] are zero, then column (c) [SalesApportionmentPercentage] must be zero.	Reject and Continue	Revised
SCHR-060		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 1 column (a) [TotalProperty] amount 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. <b>Exception:</b> If column (a) [TotalProperty] and column (b) [TotalProperty] are zero, then column (c) [TotalProperty] must be zero.	Reject and Continue	
SCHR-070		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 2 column (a) [TotalPayroll] amount 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. <b>Exception:</b> If column (a) [TotalPayroll] and column (b) [TotalPayroll] are zero, then column (c) [TotalPayroll] must be zero.	Reject and Continue	
SCHR-080		If Schedule R-1 Part B [ThreeFactorFormula] is present, then Line 3 column (a) [TotalSales] amount 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. <b>Exception:</b> If column (a) [TotalSales] and column (b) [TotalSales] are zero, then column (c) [TotalSales] must be zero.	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 (a) [TotalProperty], Line 2 column (a) [TotalPayroll] and Line 3 column (a) [TotalSales] are significant, then Line 5 column (c) [ApportionmentPercentage] must equal Line 4 column (c) [TotalPercent] divided by three.	Reject and Continue	

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Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHR-088		If Schedule R-1 Part B [ThreeFactorFormula] is present and only two of the following elements are significant: Line 1 column (a) [TotalProperty], Line 2 column (a) [TotalPayroll] or Line 3 column (a) [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 (a) [TotalProperty], Line 2 column (a) [TotalPayroll] or Line 3 column (a) [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	
SCHR-110 (100/100W)		If the Schedule R-7 Part 1 Section A [SingleUnitaryElectionList] is present, then [IsKeyCorporation] must be checked "Yes" for one and only one corporation.	Reject and Continue	
SCHR-120 (100/100W)		If Schedule R-7 Part 1 Section A [SingleUnitaryElectionList] is present, then Form 100/100W Question B3 [NbrOfMembers] must be significant.	Reject and Continue	
SCHR-130 (100/100W)		If Schedule R-7 Part 1 Section A [SingleUnitaryElectionList] is present, then [TotalGroupSelfAssessedTax] must be present.	Reject and Continue	
SCHP-010	<b>Schedule P</b>	Schedule P, Line 2L [TotalAdj] must equal the sum of Lines 2a [Depreciation] + Line 2b [AmortzCertPollutionCtrlFacilit] + Line 2c [AmortzMiningExplorDevCosts] + Line 2d [BasisAdjustments] + Line 2e [LongTermContracts] + Line 2f [InstallmentSales] + Line 2g [TaxShelterFarmActivities] + Line 2h [PassiveActivities] + Line 2i [LossLimitations] + Line 2j [BeneficiaryAmtFromK1] + Line 2k [MerchantMarineCapConstFunds].	Reject and Continue	
SCHP-020		Schedule P, Line 3c [TotalPreferenceltems] must equal the sum of Lines 3a [Depletion] + Line 3b [IntangibleDrillingCosts].	Reject and Continue	
SCHP-030		Schedule P, Line 4a [PreAdjAMTI] must equal the sum of Line 1 [NetIncomeLossAfterCAAdj] + Lines 2l [TotalAdj] + Line 3c [TotalPreferenceltems].	Reject and Continue	
SCHP-050		Schedule P, Line 17 [TentativeMinimumTax] must equal the sum of Line 15 [ReducedAMTIExemption] + Line 16 [BankAndFinancialCorpTMT], only if the difference of the APB and the APE is equal to or greater than 12 months.	Reject and Continue	
PMT-020	<b>CA-Payment</b>	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-030		If the [CA-Payment] document is present, then the Account Period Ending Date [AccountPeriodEnd] on your Estimate 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-070		The e-file system has identified your payment as a duplicate. The Date Requested [RequestedDate], Payment Type [PaymentType], Amount [Amount], Bank Account Number [AccountNumber], California Corporation Number [CACorporationNumber], FEIN [FEIN] 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	
F3544-010	<b>Form 3544</b>	If Form 3544 [AssignorInd] checkbox is checked, then [AssigneeCreditInformation] cannot be present.	Reject and Continue	
F3544-020		If Form 3544 [AssigneeInd] checkbox is checked, then [AssignorCreditInformation] cannot be present.	Reject and Continue	



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F3544-030		Form 3544 Part A [AssignorCreditInformation] cannot be present if filed with Form 100S.	Reject and Continue	
F3805E-010	<b>Form 3805E</b>	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 [SumOfAdjBasisCommIncomeRcpt] must equal the sum of Line 10 [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 [MortgLessAdjBasisCommIncmRcpt], unless Line 14 [SumLessAdjBasisCommIncmRcpt] is less than or equal to zero.	Reject and Continue	
F3805E-040		Form 3805E, Line 26 [InstalSaleIncmLessOrdnrlyIncm] must equal the result of Line 24 [TotalInstallmentSaleIncome] minus Line 25 [OrdinaryIncomePart].	Reject and Continue	
F3805E-050		Form 3805E, Line 37 [PaymentPriceLessOrdinaryIncome] must equal the result of Line 35 [TotPymtPrctMultipliedGroPrftPct] minus Line 36 [OrdinaryIncmUnderRecaptureRls].	Reject and Continue	
F3840-010	<b>Form 3840</b>	If Form 3840 Line B [AnnualReturn] or [FinalInfoReturn] is checked, then Line B [ExchangeTaxableYear] must be present.	Reject and Continue	
F3840-020		Form 3840 Line C [RealProperty], [PersonalProperty] or [RelatedParties] must be present.	Reject and Continue	
F3840-030		If Form 3840 Line C [RelatedParties] is checked, then Line C [RelatedPartyInfo] must be present.	Reject and Continue	
F3840-040		If Form 3840 Schedule A Part I Line 1 [PropertyInCA] is checked "Yes" (for each occurrence), 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	
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	
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	
F5806-010	<b>Form 5806</b>	If Form 5806 Line 42 [ExceptionMet] or line 64 [ExceptionMet] is checked "Yes", then Form 100 Line 43b [EstPenExceptionBorC] must be checked.	Reject and Continue	
F5806-015		If Form 5806 Line 42 [ExceptionMet] or line 64 [ExceptionMet] is checked "Yes", then Form 100S Line 42b [EstPenExceptionBorC] must be checked.	Reject and Continue	
F5806-020		If Form 5806 Line 42 [ExceptionMet] or line 64 [ExceptionMet] is checked "Yes", then Form 100W Line 40b [EstPenExceptionBorC] must be checked.	Reject and Continue	
G0000-010	<b>General Form Rules</b>	Forms 3805Z, 3807, 3808 and 3809 Schedule Z Part III [SCorpCrLimitation] must be blank, if filed with Form 100 or 100W.	Reject and Continue	
G0000-020		Forms 3805Z, 3807, 3808 and 3809 Schedule Z Part II [CrLimitation] must be blank, if filed with Form 100S.	Reject and Continue	
G0000-025 (100/100W)		The [CAReturnHeaderDocumentId] in the Schedule R-7 must equal a document ID [documentId] from the Parent or Subsidiary CA-ReturnHeader attribute.	Reject and Continue	
G0000-030 (100/100W)		The [CAReturnHeaderDocumentId] in every schedule included in the CA-CombinedReportSchedules must match a CA-ReturnHeader [documentId].	Reject and Continue	

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G0000-040 (100/100W)		The [CAReturnHeaderDocumentId] in every schedule included in the CA-CombinedReportSchedules must be unique within each CA-CombinedReportSchedule, excluding [CA-CombinedReportGeneralDependency], [CA-CombinedReportBinaryAttachment] and [CA-Form3541-PictureAndTvCredit].	Reject and Continue	
X0000-010	<b>General Schema Rules</b>	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 Stop	
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 Stop	
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, when Form 565, Question H(3) [AmendedReturn] is checked, or when Form 100 [ExemptOrganization] is present.	Reject and Stop	
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	<b>CA-Transmission Manifest</b>	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 Stop	
T0000-040		Multiple Transmission Manifests are present. Unable to proceed.	Reject and Stop	
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	

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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	<b>General Transmission Errors</b>	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	
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	<b>CA-Submission Manifest</b>	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 2017, 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	<b>General Submission Errors</b>	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	