CA Individual e-file Return
BUSINESS RULES FOR TAX YEAR 2019
Version 2019v3.0

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F540/NR/2EZ-005	**Return Header**	There is an error with the [State] and/or [ZipCode] provided in the Return Header. [State] must be consistent with the standard abbreviations issued by the Postal Service. The [ZipCode] must be within the valid range of ZIP Codes listed for the state you indicated and cannot end in "00" (with the exception of 20500, White House ZIP Code).	Reject and Continue	
F540/NR/2EZ-010		If Primary Taxpayer or Spouse/RDP [DeceasedDate] is present, then [GuardianExecutorName] must be present unless [SurvivingSpouseInd] is checked.	Reject and Continue	
F540/NR/2EZ-012		If Primary Taxpayer or Spouse/RDP [DeceasedDate] is present, then Decedent Representative's [Title] must be present.	Reject and Continue	
F540/NR/2EZ-015		[SurvivingSpouseInd] can only be present if the [FilerStatus] is MarriedOrRDPFilingJointly.	Reject and Continue	
F540/NR/2EZ-020		If [GuardianExecutorName] and Decedent Representative's [Title] is present, then the Primary Taxpayer or Spouse/RDP [DeceasedDate] must be present.	Reject and Continue	
F540/NR/2EZ-030		There is an error with the [SSN] provided in the [CA-ReturnHeader]. The Primary Taxpayer's [SSN] and Spouse/RDP [SSN] must: • Not be all zeroes • Not be all ones • Not be all twos • Not be all threes • Not be all fours • Not be all fives • Not be all sixes • Not be all sevens • Not be all eights • Be within the valid range of SSNs • Not have zeroes in the fourth and fifth digits • Not have all zeroes in the sixth through ninth digits	Reject and Continue	
F540/NR/2EZ-035		The Spouse/RDP [SSN] must not be the same as the Primary [SSN].	Reject and Continue	
F540/NR/2EZ-040		The Primary Taxpayer [SSN] in the Return Header must match the Primary Taxpayer [PrimarySSN] in the [CA-SubmissionManifest].	Reject and Continue	
F540/NR/2EZ-043		If the [AmendedReturn] checkbox is checked, then CAScheduleX must be attached.	Reject and Continue	
F540/NR/2EZ-045		The [IPAddress] in the Return Header must not equal all zeros.	Reject and Continue	

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F540/NR/2EZ-060		When the Transmission Type is equal to Online, then the [CAPINTypeCode] must equal either "SelfSelectPIN-Online" or "NoPINUsed".	Reject and Continue	
F540/NR/2EZ-070		When the Transmission Type is not equal to Online, then the [CAPINTypeCode] must equal "PractitionerPIN", "SelfSelectPIN-Practitioner", or "NoPINUsed".	Reject and Continue	
F540/NR/2EZ-080		When the Transmission Type is not equal to Online, and the [CAPINTypeCode] is "NoPINUsed", then the [JuratDisclosureCode] must be blank.	Reject and Continue	
F540/NR/2EZ-090		If [CAPINTypeCode] is equal to "SelfSelectPIN-Practitioner", then the following elements must be present: • [JuratDisclosureCode] and • [PractitionerPIN]. In addition, the following element must also be present unless [FilerStatus] is equal to "MarriedOrRDPFilingJointly", the Primary Taxpayer [DeceasedDate] is significant and the Spouse/RDP [DeceasedDate] is not significant: • [PrimarySignature] including [PriorYearAGI]	Reject and Continue	
F540/NR/2EZ-100		If [CAPINTypeCode] is equal to "SelfSelectPIN-Practitioner" and the [FilerStatus] is equal to "MarriedOrRDPFilingJointly" then the following element must be present: • [SpouseRDPSignature] including [PriorYearAGI] **Exception:** The Spouse/RDP [DeceasedDate] is significant.	Reject and Continue	
F540/NR/2EZ-110		If [CAPINTypeCode] is equal to "SelfSelectPIN-Online", then the [PractitionerPIN] element cannot be present.	Reject and Continue	
F540/NR/2EZ-120		When Transmission Type is equal to Online and [CAPINTypeCode] is equal to "NoPINUsed", then the [JuratDisclosureCode] must equal "RegularOnlineFiling" and Form 8453-OL is required to be completed.	Reject and Continue	
F540/NR/2EZ-130		The Primary Taxpayer [PIN] cannot equal 00000.	Reject and Continue	
F540/NR/2EZ-140		The Spouse/RDP [PIN] cannot equal 00000.	Reject and Continue	
F540/NR/2EZ-150		If [CAPINTypeCode] is equal to "NoPINUsed", then the following elements cannot be present: • [PrimarySignature], • [SpouseRDPSignature], and • [PractitionerPIN].	Reject and Continue	

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F540/NR/2EZ-160		If [CAPINTypeCode] is equal to "PractitionerPIN", "SelfSelectPIN-Practitioner", or "SelfSelectPIN-Online" AND [FilerStatus] is other than "MarriedOrRDPFilingJointly", then the [SpouseRDPSignature] cannot be present.	Reject and Continue	
F540/NR/2EZ-170		The [PriorYearAGI] in the [PrimarySignature] element does not match FTB's records, therefore you cannot sign your return electronically. You can still e-file by signing Form 8453-OL.	Reject and Continue	
F540/NR/2EZ-180		The [PriorYearAGI] in the [SpouseRDPSignature] element does not match FTB's records, therefore you cannot sign your return electronically. You can still e-file by signing Form 8453-OL.	Reject and Continue	
F540/NR/2EZ-190		If [CAPINTypeCode] is equal to "SelfSelectPIN-Online", then the following elements must be present: • [JuratDisclosureCode] In addition, the following element must also be present unless [FilerStatus] is equal to "MarriedOrRDPFilingJointly", the Primary Taxpayer [DeceasedDate] is significant and the Spouse/RDP [DeceasedDate] is not significant: • [PrimarySignature] including [PriorYearAGI]	Reject and Continue	Modified
F540/NR/2EZ-200		If [CAPINTypeCode] is equal to "SelfSelectPIN-Online" and the [FilerStatus] is equal to "MarriedOrRDPFilingJointly" then the following element must be present: • [SpouseRDPSignature] including [PriorYearAGI] **Exception:** The Spouse/RDP [DeceasedDate] is significant.	Reject and Continue	
F540/NR/2EZ-210		The Practitioner's [PIN] in the Return Header cannot equal 00000.	Reject and Continue	
F540/NR/2EZ-220		There is an error with the [PriorYearAGI] amount provided in the Return Header. The Primary Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the Primary Taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income) amount. They may still e-file by signing a California e-file Return Authorization for Individuals, form (FTB 8453 or 8453-OL).	Reject and Continue	
F540/NR/2EZ-230		There is an error with the [PriorYearAGI] amount provided in the Return Header. The Spouse/RDP on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the Spouse/RDP did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income) amount. They may still e-file by signing a California e-file Return Authorization for Individuals, form (FTB 8453 or 8453-OL).	Reject and Continue	

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F540/NR/2EZ-240		The Primary Taxpayer's [SignatureDate] must be within the current processing year.	Reject and Continue	
F540/NR/2EZ-250		The Spouse/RDP's [SignatureDate] must be within the current processing year.	Reject and Continue	
F540/NR/2EZ-260		If [CAPINTypeCode] is equal to "SelfSelectPIN-Practitioner", then [JuratDisclosureCode] must equal "SelfSelectPINByERO". **Note:** Shared secret is required.	Reject and Continue	
F540/NR/2EZ-270		If [CAPINTypeCode] is equal to "PractitionerPIN", then [JuratDisclosureCode] must equal "PractitionerPINProgram". **Note:** Form FTB 8879 must be completed.	Reject and Continue	
F540/NR/2EZ-280		If [CAPINTypeCode] is equal to "SelfSelectPIN-Online", then [JuratDisclosureCode] must equal "OnlineSelfSelectPIN". **Note**: Shared secret is required.	Reject and Continue	
F540/NR/2EZ-290		If [CAPINTypeCode] is equal to "PractitionerPIN", then the following elements must be present: • [JuratDisclosureCode] and • [PractitionerPIN]. In addition, the following elements must also be present unless [FilerStatus] is equal to "MarriedOrRDPFilingJointly", the Primary Taxpayer [DeceasedDate] is significant and the Spouse/RDP [DeceasedDate] is not significant: • Primary Taxpayer Signature [PIN] • Primary Taxpayer [SignatureDate] and • [PINEnteredBy].	Reject and Continue	
F540/NR/2EZ-300		If [CAPINTypeCode] is equal to "PractitionerPIN" and the [FilerStatus] is equal to "MarriedOrRDPFilingJointly", then the following elements must be present: • Spouse/RDP Signature [PIN] • Spouse/RDP [SignatureDate], and • [PINEnteredBy] **Exception:** The Spouse/RDP [DeceasedDate] is significant.	Reject and Continue	
F540/NR/2EZ-310		If [CAPINTypeCode] is equal to "PractitionerPIN", then Primary Taxpayer [PriorYearAGI] and Spouse/RDP [PriorYearAGI] must NOT be present.	Reject and Continue	
F540/NR/2EZ-320		The Primary Taxpayer [SSN] cannot match a previously accepted return unless the [AmendedReturn] checkbox is checked.	Reject and Continue	

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F540/NR/2EZ-330		The Spouse/RDP [SSN] cannot match a previously accepted return unless the [AmendedReturn] checkbox is checked.	Reject and Continue	
F540/NR/2EZ-331		In the [CA-ReturnHeader] the [AdditionalFilerInformation] must be present.	Reject and Continue	
F540/NR/2EZ-332		In the [CA-ReturnHeader] the [FilingSecurityInformation] must be present.	Reject and Continue	
F540/NR/2EZ-333		In the [CA-ReturnHeader] [AdditionalFilerInformation] [AtSubmissionCreationGrp] the [RoutingTransitNum] must have a value unless the value in [AtSubmissionFilingGrp] [RefundDisbursementCd] is 0 (Balance Due/Zero Balance) or 3 (Paper Check).	Reject and Continue	
F540/NR/2EZ-334		In the [CA-ReturnHeader] [AdditionalFilerInformation] [AtSubmissionCreationGrp] the [DepositorAccountNum] must have a value unless the value in [AtSubmissionFilingGrp] [RefundDisbursementCd] is 0 (Balance Due/Zero Balance) or 3 (Paper Check).	Reject and Continue	
F540/NR/2EZ-335		In the [CA-ReturnHeader] [AdditionalFilerInformation] [AtSubmissionCreationGrp] the [BankAccountDataCapturedTs] must have a value unless the value in [AtSubmissionFilingGrp] [RefundDisbursementCd] is 0 (Balance Due/Zero Balance) or 3 (Paper Check).	Reject and Continue	
F540/NR/2EZ-336		In the [CA-ReturnHeader] [AdditionalFilerInformation] [AtSubmissionFilingGrp] the [RoutingTransitNum] must have a value unless the value in [AtSubmissionFilingGrp] [RefundDisbursementCd] is 0 (Balance Due/Zero Balance) or 3 (Paper Check).	Reject and Continue	
F540/NR/2EZ-337		In the [CA-ReturnHeader] [AdditionalFilerInformation] [AtSubmissionFilingGrp] the [DepositorAccountNum] must have a value unless the value in [AtSubmissionFilingGrp] [RefundDisbursementCd] is 0 (Balance Due/Zero Balance) or 3 (Paper Check).	Reject and Continue	
F540/NR/2EZ-338		In the [CA-ReturnHeader] [FilingSecurityInformation] the [VendorControlNum] must have a value.	Reject and Continue	
F540/NR/2EZ-340	**Filing Status**	If [FilerStatus] is "MarriedOrRDPFilingJointly", then Spouse/RDP [SSN], [FirstName] and [LastName] must be present.	Reject and Continue	
F540/NR-345		If Filing Status [FilerStatus] is "MarriedOrRDPFilingSeparately", then Line 3 Spouse/RDP's Name [Name] must be present.	Reject and Continue	
F540/NR-347		If Filing Status [FilerStatus] is "MarriedOrRDPFilingSeparately", then the Spouse/RDP [Header/SpouseRDP] information cannot be present. Spouse/RDP information can only be present on Line 3 Spouse/RDP's name [SpouseRDPFilingSeparateName] area of the return.	Reject and Continue	
F540/NR/2EZ-350		If [FilerStatus] is "Single" or "HeadOfHousehold", then Spouse/RDP [SSN] cannot be present.	Reject and Continue	

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F540/NR/2EZ-351		If [FilerStatus] is other than "MarriedOrRDPFilingJointly", then Spouse/RDP Military processing [SpouseRDP] cannot be present.	Reject and Continue	
F540/NR/2EZ-353		If [FilerStatus] is "Single", "MarriedOrRDPFilingJointly", "MarriedOrRDPFilingSeparately", or "QualifyingWidow", then CAForm3532 cannot be present.	Reject and Continue	
F540/NR/2EZ-355		If [FilerStatus] is "HeadOfHousehold", then CAForm3532 must be attached.	Reject and Continue	
F540/NR/2EZ-357		If [FilerStatus] is "HeadOfHousehold", then [ClaimedAsDependent] cannot be "Yes".	Reject and Continue	
F540/NR/2EZ-360		If [FilerStatus] is "QualifyingWidow", then Line 5 [YearSpouseRDPDied] must be present and cannot be more than two years before the tax year of the return.	Reject and Continue	
F540/NR-370	**Exemptions**	If Form 540/NR, Line 10, Dependent Name [Name] is present, then Line 10, total Dependents [Count] must be greater than zero. If Line 10, total Dependents [Count] is greater than zero, then Line 10, Dependent Name [Name] must be present.	Reject and Continue	
F540/NR-374		Form 540/NR, Line 10 Dependent [SSN] must not be the same as the Primary [SSN] or the Spouse/RDP [SSN] in the [CA-ReturnHeader].	Reject and Continue	
F540EZ-374		Form 5402EZ, Line 8 Dependent SSN [SSN] must not be the same as the Primary SSN [SSN] or the Spouse/RDP SSN [SSN] in the Return Header [CA-ReturnHeader].	Reject and Continue	
F540/NR-376		Form 540/NR, Line 10 [SSN] for each dependent must be unique.	Reject and Continue	
F540EZ-376		Form 5402EZ, Line 8 SSN [SSN] for each dependent must be unique.	Reject and Continue	
F540/NR-380		Form 540/NR, Line 11 [TotalExemptionAmt] must equal the sum of Line 7 [Amount] + Line 8 [Amount] + Line 9 [Amount] + Line 10 [Amount].	Reject and Continue	
F540-385		Form 540, Line 11 [TotalExemptionAmt] must equal Line 32 [ExemptionCredits]. **Exception:** Form 540, Line 13 [FederalAGI] exceeds $200,534.	Reject and Continue	
F540/NR-390	**Taxable Income**	If Form 540/NR, Line 6 [ClaimedAsDependent] is "No" and Schedule CA (540 or 540NR) is not attached, then Line 18 [CADeductions] must equal a valid standard deduction amount.	Reject and Continue	
F540-400		Form 540, Line 12 [StateWages] must equal the sum of all Forms W-2's, Line 16 [StateWagesAmt] unless Form W-2, Line 13 [StatutoryEmployeeInd] is checked. **Exception:** The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue	

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F540NR-400		Form 540NR, Line 12 [CAWages] must equal the sum of all CA Forms W-2's, Line 16 [StateWagesAmt], where the State Name [StateAbbreviationCd] equals "CA", unless Form W-2, Line 13 [StatutoryEmployeeInd] is checked. **Exception:** The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue	
F5402EZ-400		Form 5402EZ, Line 9 [StateWages] must equal the sum of all CA Forms W-2's, Line 16 [StateWagesAmt], unless Form W-2, Line 13 [StatutoryEmployeeInd] is checked.	Reject and Continue	
F540/NR-405		If form 540/NR, Line 14 [CAAdjSubtractions] amount is significant then Schedule CA (540 or 540NR) must be attached.	Reject and Continue	
F540/NR-410		If Form 540/NR, Line 14 [CAAdjSubtractions] is greater than Line 13 [FederalAGI] then Line 15 [SubtotalAfterCASubtractions] must be negative.	Reject and Continue	
F540/NR-411		If form 540/NR, Line 16 [CAAdjAdditions] amount is significant then Schedule CA (540 or 540NR) must be attached.	Reject and Continue	
F5402EZ-413		If Form 5402EZ, Filing Status [FilerStatus] is "Single" or "HeadOfHousehold", then Line 16 [CAAGI] amount cannot exceed $100,000.	Reject and Continue	
F5402EZ-417		If Form 5402EZ, Filing Status [FilerStatus] is "MarriedOrRDPFilingJointly" or "QualifyingWidow", then Line 16 [CAAGI] amount cannot exceed $200,000.	Reject and Continue	
F540/NR-420		If Form 540/NR, Line 18 [CADeductions] is not equal to the standard deduction amount and Line 6 [ClaimedAsDependent] is checked "No", then Line 18 [CADeductions] must equal Schedule CA (540, Part II or 540NR, Part III), Line 29 [CAItemizedDeductions].	Reject and Continue	
F540-430		Form 540, Line 19 [CATaxableIncome] must equal the sum of Line 13 [FederalAGI] - Line 14 [CAAdjSubtractions] + Line 16 [CAAdjAdditions] - Line 18 [CADeductions], unless Capital Construction Fund Amount [capitalConstFundAmt] is significant. **NOTE**: If the result of the calculation is a negative amount then Line 19 [CATaxableIncome] must be zero.	Reject and Continue	
F540NR-430		Form 540NR, Line 19 [TotalTaxableIncome] must equal the sum of Line 13 [FederalAGI] - Line 14 [CAAdjSubtractions] + Line 16 [CAAdjAdditions] - Line 18 [CADeductions], unless Capital Construction Fund Amount [capitalConstFundAmt] is significant. **NOTE**: If the result of the calculation is a negative amount then Line 19 [TotalTaxableIncome] must be zero.	Reject and Continue	

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F540-440	**Tax**	Unless Form 540, Line 31 [ComputationMethod] indicates "FTB 3800" or "FTB 3803", Line 31 [StateIncomeTax] must be correct based on Line 19 [CATaxableIncome] and [FilerStatus] indicated. Please review the California Tax Tables or Tax Rate Schedule to determine the correct tax amount.	Reject and Continue	
F540NR-440		Unless Form 540NR, Line 31 [ComputationMethod] indicates "FTB 3800" or "FTB 3803", Line 31 [StateIncomeTax] must be correct based on Line 19 [TotalTaxableIncome] and [FilerStatus] indicated. Please review the California Tax Tables or Tax Rate Schedule to determine the correct tax amount.	Reject and Continue	
F540/NR-450		If Form 540/NR, Line 31 [ComputationMethod] indicates FTB 3800, then Line 31 [StateIncomeTax] amount must equal Form 3800, Line 18 [ChildsTotalTax].	Reject and Continue	
F540/NR-460		If Form 540/NR, Line 31 [ComputationMethod] indicates FTB 3803, then Line 31 [StateIncomeTax] must equal the sum of all Forms 3803, Line 9 [Tax] plus tax as computed from the tax table or the tax rate schedule.	Reject and Continue	
F540/NR-470		If Form 540/NR, Line 31 [ComputationMethod] indicates FTB 3800, then Form 3800 must be attached.	Reject and Continue	
F540/NR-480		If Form 540/NR, Line 31 [ComputationMethod] indicates FTB 3803, then Form 3803 must be attached.	Reject and Continue	
F540-490		If Form 540, Line 34 [TaxOnDistributions] is significant, then CA Sch G-1 indicator attribute [caSchG-1Ind] or CA Form 5870A indicator attribute [caForm5870AInd] must be checked "Yes".	Reject and Continue	
F540NR-490		If Form 540NR, Line 41 [TaxOnDistributions] is significant, then CA Sch G-1 indicator attribute [caSchG-1Ind] or CA Form 5870A indicator attribute [caForm5870AInd] must be checked "Yes".	Reject and Continue	
F540-500		If Form 540, Line 34 [TaxOnDistributions] CA Sch G-1 indicator attribute [caSchG-1Ind] is checked yes, then Schedule G-1 must be attached.	Reject and Continue	
F540NR-500		If Form 540NR, Line 41 [TaxOnDistributions] CA Sch G-1 indicator attribute [caSchG-1Ind] is checked yes, then Schedule G-1 must be attached.	Reject and Continue	
F540-505		If Form 540, Line 34 [TaxOnDistributions] CA Form 5870A indicator attribute [caForm5870AInd] is checked yes, then Form 5870A must be attached.	Reject and Continue	
F540NR-505		If Form 540NR, Line 41 [TaxOnDistributions] CA Form 5870A indicator attribute [caForm5870AInd] is checked yes, then Form 5870A must be attached.	Reject and Continue	

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F540-525		There is an error with the special credits information on your return. If Form 540, Line 43 [CreditName] or 44 [CreditName] indicates any of the following credit name acronyms, then the corresponding credit form is required to be attached. Credit Name Form OTHER STATE SCH S HERITAGE FTB 3503 INMATE LABOR FTB 3507 PRIOR YR AMT FTB 3510 LOW-INC HOUS FTB 3521 RESEARCH FTB 3523 CA COMPETES FTB 3531 MOVIETVPROD FTB 3541 NEW MOVTVPRD FTB 3541 ENHNC OILREC FTB 3546 DONATE AGTRN FTB 3547 DSABL ACCESS FTB 3548 NEW EMPLMNT FTB 3554 COLLEGE FUND FTB 3592 E/Z HIRE/USE FTB 3805Z LAMBRA HR/US FTB 3807 MEA HIRE FTB 3808 TTA HIRE/USE FTB 3809 NEW FRUITVEG FTB 3814	Reject and Continue	

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F540NR-525		There is an error with the special credits information on your return. If Form 540NR, Line 58 [CreditName] or 59 [CreditName] indicates any of the following credit name acronyms, then the corresponding credit form is required to be attached. Credit Name Form OTHER STATE SCH S HERITAGE FTB 3503 INMATE LABOR FTB 3507 PRIOR YR AMT FTB 3510 LOW-INC HOUS FTB 3521 RESEARCH FTB 3523 CA COMPETES FTB 3531 MOVIETVPROD FTB 3541 NEW MOVTVPRD FTB 3541 ENHNC OILREC FTB 3546 DONATE AGTRN FTB 3547 DSABL ACCESS FTB 3548 NEW EMPLMNT FTB 3554 COLLEGE FUND FTB 3592 E/Z HIRE/USE FTB 3805Z LAMBRA HR/US FTB 3807 MEA HIRE FTB 3808 TTA HIRE/USE FTB 3809 NEW FRUITVEG FTB 3814	Reject and Continue	
F540-530		If Form 540, Line 45 [AdditionalCreditsSubtotal] amount is present, then Schedule P (540) or Form FTB 3540 must be attached.	Reject and Continue	
F540NR-530		If Form 540NR, Line 60 [AdditionalCreditsSubtotal] amount is present, then Schedule P (540NR) or Form FTB 3540 must be attached.	Reject and Continue	
F540-550		If Form 540, Filing Status [FilerStatus] is "Single", then Line 46 [NonrefundableRentersCr] amount cannot exceed $60.	Reject and Continue	
F540NR-550		If Form 540NR [FilerStatus] is "Single", then Line 61 [NonrefundableRentersCr] amount cannot exceed $60.	Reject and Continue	
F5402EZ-550		If Form 5402EZ, Filing Status [FilerStatus] is "Single", then Line 19 [NonrefundableRentersCr] amount cannot exceed $60.	Reject and Continue	

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F540-560		If Form 540, Line 46 [NonrefundableRentersCr] and Line 115 [Refund] amounts are significant and Line 12 [StateWages], Line 13 [FederalAGI], Line 17 [CAAGI], Line 31 [StateIncomeTax], Line 33 [TaxAfterExemptions], Line 35 [TotalTax], and Line 75 [EarnedIncomeTaxCredit] are not significant, then you do not need to file a return. Renter's credit is nonrefundable.	Reject and Continue	
F540NR-560		If Form 540NR, Line 61 [NonrefundableRentersCr] and Line 125 [Refund] amounts are significant and Line 12 [CAWages], Line 13 [FederalAGI], Line 17 [TotalAGI], Line 31 [StateIncomeTax], Line 40 [CARegularTaxBeforeCredits], Line 42 [TotalTax], and Line 85 [EarnedIncomeTaxCredit] are not significant, then you do not need to file a return. Renter's credit is nonrefundable.	Reject and Continue	
F5402EZ-560		If Form 5402EZ, Line 19 [NonrefundableRentersCr] and Line 33 [Refund] amounts are significant and Line 9 [StateWages], Line 16 [CAAGI], Line 17 [TaxAfterExemptions], Line 21 [TotalTax], and Line 23 [EarnedIncomeTaxCredit] are not significant, then you do not need to file a return. Renter's credit is nonrefundable.	Reject and Continue	
F540-565		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] and Line 115 [Refund] amounts are significant and Line 12 [StateWages], Line 13 [FederalAGI], Line 17 [CAAGI], Line 31 [StateIncomeTax], Line 33 [TaxAfterExemptions], and Line 35 [TotalTax] are not significant, then you do not need to file a return. Child and Dependent Care Expenses Credit is nonrefundable.	Reject and Continue	
F540NR-565		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] and Line 115 [Refund] amounts are significant and Line 12 [CAWages], Line 13 [FederalAGI], Line 17 [TotalAGI], Line 31 [StateIncomeTax], Line 40 [CARegularTaxBeforeCredits], and Line 42 [TotalTax] are not significant, then you do not need to file a return. Child and Dependent Care Expenses Credit is nonrefundable.	Reject and Continue	
F540-570		If Form 540, Line 46 [NonrefundableRentersCr] is present, then Line 17 [CAAGI] cannot be greater than $42,932 for [FilerStatus] "Single" or "MarriedOrRDPFilingSeparately" to claim this credit.	Reject and Continue	
F540NR-570		If Form 540NR, Line 61 [NonrefundableRentersCr] is present, then Line 17 [TotalAGI] cannot be greater than $42,932 for [FilerStatus] "Single" or "MarriedOrRDPFilingSeparately" to claim this credit.	Reject and Continue	
F5402EZ-570		If Form 5402EZ, Line 19 [NonrefundableRentersCr] is present, then Line 16 [CAAGI] cannot be greater than $42,932 for [FilerStatus] "Single" to claim this credit.	Reject and Continue	
F540-580		If Form 540, Line 46 [NonrefundableRentersCr] is present, then Line 17 [CAAGI] cannot be greater than $85,864 for [FilerStatus] "MarriedOrRDPFilingJointly", "HeadOfHousehold" or "QualifyingWidow" to claim this credit.	Reject and Continue	

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F540NR-580		If Form 540NR, Line 61 [NonrefundableRentersCr] is present, then Line 17 [TotalAGI] cannot be greater than $85,864 for [FilerStatus] "MarriedOrRDPFilingJointly", "HeadOfHousehold" or "QualifyingWidow" to claim this credit.	Reject and Continue	
F5402EZ-580		If Form 5402EZ, Line 19 [NonrefundableRentersCr] is present, then Line 16 [CAAGI] cannot be greater than $85,864 for [FilerStatus] "MarriedOrRDPFilingJointly", "HeadOfHousehold" or "QualifyingWidow" to claim this credit.	Reject and Continue	
F540-590		Form 540, Line 47 [TotalCredits] must equal the sum of Line 43 [CreditAmount] + Line 44 [CreditAmount] + Line 45 [AdditionalCreditsSubtotal] + Line 40 [NonrefundableChildAndDepCareCr] + Line 46 [NonrefundableRentersCr].	Reject and Continue	
F540NR-590		Form 540NR, Line 62 [TotalCredits] must equal the sum of Line 55 [ProratedCredit] + Line 58 [CreditAmount] + Line 59 [CreditAmount] + Line 60 [AdditionalCreditsSubtotal] + Line 50 [NonrefundableChildAndDepCareCr] + Line 61 [NonrefundableRentersCr].	Reject and Continue	
F540-600		Form 540, Line 48 [TotalTaxAfterCredits] must equal Line 35 [TotalTax] - Line 47 [TotalCredits]. **NOTE:** If the result of the calculation is a negative amount then line 48 must be zero.	Reject and Continue	
F540NR-600		Form 540NR, Line 63 [TotalTaxAfterCredits] must equal Line 42 [TotalTax] - Line 62 [TotalCredits]. **NOTE:** If the result of the calculation is a negative amount then line 63 must be zero.	Reject and Continue	
F540-610	**Other Taxes**	If Form 540, Line 61 [AlternativeMinTax] is present, then Schedule P (540) must be attached.	Reject and Continue	
F540NR-610		If Form 540NR, Line 71 [AlternativeMinTax] is present, then Schedule P (540NR) must be attached.	Reject and Continue	
F540-630		If Form 540, Line 63 [OtherTaxesAndRecapture] attribute [referenceDocumentName] is present and [Name] element within the CA-OtherAdditionalTaxesSchedule is equal to "3805P", "3540" or "3554" then the corresponding Form(s) must be attached.	Reject and Continue	
F540NR-630		If Form 540NR, Line 73 [OtherTaxesAndRecapture] attribute [referenceDocumentName] is present and [Name] element within the CA-OtherAdditionalTaxesSchedule is equal to "3805P", "3540" or "3554" then the corresponding Form(s) must be attached.	Reject and Continue	
F540-650		Form 540, Line 64 [TotalTax] must equal the sum of Line 48 [TotalTaxAfterCredits] + Line 61 [AlternativeMinTax] + Line 62 [MentalHealthServicesTax] + Line 63 [OtherTaxesAndRecapture].	Reject and Continue	
F540NR-650		Form 540NR, Line 74 [TotalTax] must equal the sum of Line 63 [TotalTaxAfterCredits] + Line 71 [AlternativeMinTax] + Line 72 [MentalHealthServicesTax] + Line 73 [OtherTaxesAndRecapture].	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F540-653	**Payments**	If Form 540, Line 75 Earned Income Tax Credit [EarnedIncomeTaxCredit] amount is significant, then the Primary Taxpayer date of birth [DateOfBirth] must be present in the Return Header [CA-ReturnHeader].	Reject and Continue	
F540NR-653		If Form 540NR, Line 85 [EarnedIncomeTaxCredit] amount is significant, then the Primary Taxpayer [DateOfBirth] must be present in the [CA-ReturnHeader].	Reject and Continue	
F5402EZ-653		If Form 5402EZ, Line 23 Earned Income Tax Credit [EarnedIncomeTaxCredit] amount is significant, then the Primary Taxpayer date of birth [DateOfBirth] must be present in the Return Header [CA-ReturnHeader].	Reject and Continue	
F540-654		If Form 540, Line 75 Earned Income Tax Credit [EarnedIncomeTaxCredit] amount is significant and the Filing Status [FilerStatus] is "MarriedOrRDPFilingJointly", then the Spouse/RDP date of birth [DateOfBirth] must be present in the Return Header [CA-ReturnHeader].	Reject and Continue	
F540NR-654		If Form 540NR, Line 85 [EarnedIncomeTaxCredit] amount is significant and the [FilerStatus] is "MarriedOrRDPFilingJointly", then the Spouse/RDP [DateOfBirth] must be present in the [CA-ReturnHeader].	Reject and Continue	
F5402EZ-654		If Form 5402EZ, Line 23 Earned Income Tax Credit [EarnedIncomeTaxCredit] amount is significant and the Filing Status [FilerStatus] is "MarriedOrRDPFilingJointly", then the Spouse/RDP date of birth [DateOfBirth] must be present in the Return Header [CA-ReturnHeader].	Reject and Continue	
F540-655		If Form 540, Line 75 Earned Income Tax Credit [EarnedIncomeTaxCredit] amount is significant, then it must equal Form 3514 Line 20 Earned Income Tax Credit [EarnedIncomeTaxCredit].	Reject and Continue	
F540NR-655		If Form 540NR, Line 85 [EarnedIncomeTaxCredit] amount is significant, then it must equal Form 3514 Line 22 [EarnedIncomeTaxCredit].	Reject and Continue	
F5402EZ-655		If Form 5402EZ, Line 23 Earned Income Tax Credit [EarnedIncomeTaxCredit] amount is significant, then it must equal Form 3514 Line 20 Earned Income Tax Credit [EarnedIncomeTaxCredit].	Reject and Continue	
F540-656		If Form 540, Line 75 Earned Income Tax Credit [EarnedIncomeTaxCredit] is significant, then the Filing Status [FilerStatus] cannot be "MarriedOrRDPFilingSeparately".	Reject and Continue	
F540NR-656		If Form 540NR, Line 85 Earned Income Tax Credit [EarnedIncomeTaxCredit] is significant, then the Filing Status [FilerStatus] cannot be "MarriedOrRDPFilingSeparately".	Reject and Continue	
F540-657		If Form 540, Line 75 Earned Income Tax Credit [EarnedIncomeTaxCredit] is significant, then the Primary Taxpayer SSN [SSN] in the Return Header cannot be an ITIN or an ATIN.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F540NR-657		If Form 540NR, Line 85 [EarnedIncomeTaxCredit] is significant, then the Primary Taxpayer [SSN] in the Return Header cannot be an ITIN or an ATIN.	Reject and Continue	
F5402EZ-657		If Form 5402EZ, Line 23 Earned Income Tax Credit [EarnedIncomeTaxCredit] is significant, then the Primary Taxpayer SSN [SSN] in the Return Header cannot be an ITIN or an ATIN.	Reject and Continue	
F540-658		If Form 540, Line 75 Earned Income Tax Credit [EarnedIncomeTaxCredit] is significant and the Filing Status [FilerStatus] is "MarriedOrRDPFilingJointly", then the Spouse/RDP SSN [SSN] in the Return Header cannot be an ITIN or an ATIN.	Reject and Continue	
F540NR-658		If Form 540NR, Line 85 [EarnedIncomeTaxCredit] is significant and the [FilerStatus] is "MarriedOrRDPFilingJointly", then the Spouse/RDP [SSN] in the Return Header cannot be an ITIN or an ATIN.	Reject and Continue	
F5402EZ-658		If Form 5402EZ, Line 23 Earned Income Tax Credit [EarnedIncomeTaxCredit] is significant and the Filing Status [FilerStatus] is "MarriedOrRDPFilingJointly", then the Spouse/RDP SSN [SSN] in the Return Header cannot be an ITIN or an ATIN.	Reject and Continue	
F540-659		If Form 540, Line 76 [YoungChildTaxCredit] is greater than zero, then Line 75 [EarnedIncomeTaxCredit] must be significant.	Reject and Continue	
F540NR-659		If Form 540NR, Line 86 [YoungChildTaxCredit] is greater than zero, then Line 85 [EarnedIncomeTaxCredit] must be significant.	Reject and Continue	
F5402EZ-659		If Form 5402EZ, Line 24 [YoungChildTaxCredit] is greater than zero, then Line 23 [EarnedIncomeTaxCredit] must be significant.	Reject and Continue	
F540-660		If Form 540, Line 71 [CAWithholding] is significant, then Form(s) W-2, W-2G, or 1099R, must be attached, unless Other Withholding [OtherWithholding] amount [Amount] is significant.	Reject and Continue	
F540NR-660		If Form 540NR, Line 81 [CAWithholding] is significant, then Form(s) W-2, W-2G, or 1099R, must be attached, unless Other Withholding [OtherWithholding] amount [Amount] is significant.	Reject and Continue	
F5402EZ-660		If Form 5402EZ, Line 22 [CAWithholding] is significant, then Form W-2, or 1099R, must be attached.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F540-670		There is an error on Form 540, Line 71 [CAWithholding]. Line 71 [CAWithholding] must equal the total amounts withheld on all W-2, W-2G,1099-R forms and Other Withholding [OtherWithholding] Amounts [Amount] where: On Form "CA" is present in Withholding Amount Checked W-2 Line 15, [StateAbbreviationCd] Line 17, [StateIncomeTaxAmt] W-2G Line 13, [StateAbbreviationCd] Line 15, [StateTaxWithheldAmt] 1099-R Line 13, [StateAbbreviationCd] Line 12, [StateTaxWithheldAmt] **Exception:** The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue	
F540NR-670		There is an error on Form 540NR, Line 81 [CAWithholding]. Line 81 [CAWithholding] must equal the total amounts withheld on all W-2, W-2G,1099-R forms and Other Withholding [OtherWithholding] Amounts [Amount] where: On Form "CA" is present in Withholding Amount Checked W-2 Line 15, [StateAbbreviationCd] Line 17, [StateIncomeTaxAmt] W-2G Line 13, [StateAbbreviationCd] Line 15, [StateTaxWithheldAmt] 1099-R Line 13, [StateAbbreviationCd] Line 12, [StateTaxWithheldAmt] **Exception:** The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue	
F5402EZ-670		There is an error on Form 5402EZ, Line 22 [CAWithholding]. Line 22 [CAWithholding] must equal the total amounts withheld on all W-2, and 1099-R forms where: On Form "CA" is present in Withholding Amount Checked W-2 Line 15, [StateAbbreviationCd] Line 17, [StateIncomeTaxAmt] 1099-R Line 13, [StateAbbreviationCd] Line 12, [StateTaxWithheldAmt]	Reject and Continue	
F540-690		There is an error with the Real Estate and Other Withholding in the "Payments" section of your return. If Form 540, Line 73 [RealEstateAndOtherCAWithholding] is significant, then Form(s) 592-B and/or 593 must be attached.	Reject and Continue	
F540NR-690		There is an error with the Real Estate and Other Withholding in the "Payments" section of your return. If Form 540NR, Line 83 [RealEstateAndOtherCAWithholding] is significant, then Form(s) 592-B and/or 593 must be attached.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F540-700		Form 540 Line 73 [RealEstateAndOtherCAWithholding] must equal the total amounts withheld on all Form(s) 592-B [CATaxWithheld], plus [BackupWithholding], and 593 [WithheldFromSeller]. **Exception:** The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue	
F540NR-700		Form 540NR Line 83 [RealEstateAndOtherCAWithholding] must equal the total amounts withheld on all Form(s) 592-B [CATaxWithheld], plus [BackupWithholding], and 593 [WithheldFromSeller]. **Exception:** The Filing Status [FilerStatus] is equal to Married/RDP Filing Separately [MarriedOrRDPFilingSeparately].	Reject and Continue	
F540-710		If Form 540, Line 74 [ExcessSDI] is significant, then Form W-2, Line 14 [TotalWithheld] must be significant on two or more W-2s for the same taxpayer.	Reject and Continue	
F540NR-710		If Form 540NR, Line 84 [ExcessSDI] is significant, then Form W-2, Line 14 [TotalWithheld] must be significant on two or more W-2s for the same taxpayer.	Reject and Continue	
F540-720		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] amount is significant, then FTB 3506 must be attached.	Reject and Continue	
F540NR-720		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] amount is significant, then FTB 3506 must be attached.	Reject and Continue	
F540-730		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] is significant, then Line 13 [FederalAGI] cannot exceed $100,000.	Reject and Continue	
F540NR-730		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] is significant, then Line 13 [FederalAGI] cannot exceed $100,000 unless Schedule CA 540NR, Part II, Line 1, column (B) [MilitaryPayAdjInd] is present and Form 540NR, Line 13 [FederalAGI] minus Schedule CA 540NR, Part II, Line 1, column (B) [Wages] does not exceed $100,000.	Reject and Continue	
F540-750		If Form 540, Line 40 [NonrefundableChildAndDepCareCr] exceeds $525 then Form 3506, Line 2 [QualifyingPersonInformation] must have at least two occurrences.	Reject and Continue	
F540NR-750		If Form 540NR, Line 50 [NonrefundableChildAndDepCareCr] exceeds $525 then Form 3506, Line 2 [QualifyingPersonInformation] must have at least two occurrences.	Reject and Continue	
F540-755		Form 540, Line 40 [NonrefundableChildAndDepCareCr] amount cannot exceed $1,050.	Reject and Continue	
F540NR-755		Form 540NR, Line 50 [[NonrefundableChildAndDepCareCr] amount cannot exceed $1,050.	Reject and Continue	Modified

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F540-759		If Form 540 Line 76 [YoungChildTaxCredit] is significant, then it must equal Form 3514 Line 28 [ResidentYoungChildTaxCredit].	Reject and Continue	
F540NR-759		If Form 540NR Line 86 [YoungChildTaxCredit] is significant, then it must equal Form 3514 Line 30 [NonresidentYCTC].	Reject and Continue	
F5402EZ-759		If Form 5402EZ Line 24 [YoungChildTaxCredit] is significant, then it must equal Form 3514 Line 28 [ResidentYoungChildTaxCredit].	Reject and Continue	
F540-760		Form 540 Line 77 [TotalPayments] must equal the sum of Line 71 [CAWithholding] + Line 72 [CAEstimatesAndOtherPymts] + Line 73 [RealEstateAndOtherCAWithholding] + Line 74 [ExcessSDI] + Line 75 [EarnedIncomeTaxCredit] + Line 76 [YoungChildTaxCredit] + Line 77 [claimOfRightAmt].	Reject and Continue	
F540NR-760		Form 540NR, Line 87 [TotalPayments] must equal the sum of Line 81 [CAWithholding] + Line 82 [Payment] + Line 83 [RealEstateAndOtherCAWithholding] + Line 84 [ExcessSDI]+ Line 85 [EarnedIncomeTaxCredit] + Line 86 [YoungChildTaxCredit] + Line 87 [claimOfRightAmt].	Reject and Continue	
F5402EZ-760		Form 5402EZ Line 25 [TotalPayments] must equal the sum of Line 22 [CAWithholding] + Line 23 [EarnedIncomeTaxCredit] + Line 24 [YoungChildTaxCredit].	Reject and Continue	
F540-765	**Use Tax**	If Form 540, line 91 [UseTax] is zero, then Line 91 [NoUseTaxOwed] or Line 91 [UseTaxPaidDirectlyToCDTFA] checkbox must be checked.	Reject and Continue	
F5402EZ-765		If Form 5402EZ, Line 26 [UseTax] is zero, then Line 26 [NoUseTaxOwed] or Line 26 [UseTaxPaidDirectlyToCDTFA] checkbox must be checked.	Reject and Continue	
F540-768	**Overpaid Tax/Tax Due**	If the Amended Return checkbox [AmendedReturn] is checked, then Form 540 Line 95 amount applied to next year's estimated tax [AmtAppliedToNextYrEstTax] must be equal to zero.	Reject and Continue	
F540NR-768		If the Amended Return checkbox [AmendedReturn] is checked, then Form 540NR Line 102 amount applied to next year's estimated tax [AmtAppliedToNextYrEstTax] must be equal to zero.	Reject and Continue	
F540-769		Form 540, Line 95 [AmtAppliedToNextYrEstTax] amount must be equal to or less than Line 94 [OverpaidTax] amount.	Reject and Continue	
F540NR-769		Form 540NR, Line 102 [AmtAppliedToNextYrEstTax] amount must be equal to or less than Line 101 [OverpaidTax] amount.	Reject and Continue	
F540-770		Form 540, Line 111 [AmountOwed] must equal the sum of Line 93 [UseTaxBalance] + Line 97 [TaxDue] + Line 110 [TotalContributions] unless Line 96 [OverpaidTaxAvailable] is significant.	Reject and Continue	
F540NR-770		Form 540NR, Line 121 [AmountOwed] must equal the sum of Line 104 [TaxDue] + Line 120 [TotalContributions] unless Line 103 [OverpaidTaxAvailable] is significant.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F5402EZ-770		Form 5402EZ, Line 32 [AmountOwed] must equal the sum of Line 28 [UseTaxBalance] + Line 30 [TaxDue] + Line 31 [TotalContributions] unless Line 29 [OverpaidTaxAvailable] is significant.	Reject and Continue	
F540-780	**Contributions**	Form 540, Line 110 [TotalContributions] must equal the sum of all individual contribution amounts [ContributionAmt].	Reject and Continue	
F540NR-780		Form 540NR Line 120 [TotalContributions] must equal the sum of all individual [ContributionAmt].	Reject and Continue	
F5402EZ-780		Form 5402EZ Line 31 [TotalContributions] must equal the sum of all individual [ContributionAmt].	Reject and Continue	
F540-785		If Form 540, Line 110 [TotalContributions] is significant, then each Contribution fund name [FundName] must be unique.	Reject and Continue	
F540NR-785		If Form 540NR, Line 120 [TotalContributions] is significant, then each Contribution [FundName] must be unique.	Reject and Continue	
F5402EZ-785		If Form 5402EZ, Line 31 [TotalContributions] is significant, then each Contribution [FundName] must be unique.	Reject and Continue	
F540-790	**Interest and Penalties**	If Form 540, Line 113 [EstimatedTaxPenalty] is significant, then CA Form 5805 indicator attribute [caForm5805Ind] or CA Form 5805F indicator attribute [caForm5805FInd] must be present.	Reject and Continue	
F540NR-790		If Form 540NR, Line 123 [EstimatedTaxPenalty] is significant, then CA Form 5805 indicator attribute [caForm5805Ind] or CA Form 5805F indicator attribute [caForm5805FInd] must be present.	Reject and Continue	
F540-800		If Form 540, Line 113 [EstimatedTaxPenalty] amount is significant and indicates Form 5805, then Form 5805 must be attached.	Reject and Continue	
F540NR-800		If Form 540NR, Line 123 [EstimatedTaxPenalty] amount is significant and indicates Form 5805, then Form 5805 must be attached.	Reject and Continue	
F540-810		If Form 540, Line 113 [EstimatedTaxPenalty] is significant and indicates Form 5805, then Line 113 [EstimatedTaxPenalty] amount must equal Form 5805, Part II, Line 13 [EstimatePenalty].	Reject and Continue	
F540NR-810		If Form 540NR, Line 123 [EstimatedTaxPenalty] is significant and indicates Form 5805, then Line 123 [EstimatedTaxPenalty] amount must equal Form 5805, Part II, Line 13 [EstimatePenalty].	Reject and Continue	
F540-820		If Form 540, Line 113 [EstimatedTaxPenalty] amount is significant and indicates Form 5805F, then Form 5805F must be attached.	Reject and Continue	
F540NR-820		If Form 540NR, Line 123 [EstimatedTaxPenalty] amount is significant and indicates Form 5805F, then Form 5805F must be attached.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F540-830		If Form 540, Line 113 [EstimatedTaxPenalty] is significant and indicates Form 5805F, then Line 113 [EstimatedTaxPenalty] amount must equal Form 5805F, Part II, Line 15 [EstimatePenalty] or line 16 [NetEstimatePenalty].	Reject and Continue	
F540NR-830		If Form 540NR, Line 123 [EstimatedTaxPenalty] is significant and indicates Form 5805F, then Line 123 [EstimatedTaxPenalty] amount must equal Form 5805F, Part II, Line 15 [EstimatePenalty] or line 16 [NetEstimatePenalty].	Reject and Continue	
F540-840	**Amount You Owe**	If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 540, Line 111 [AmountOwed] or Line 114 [TotalAmtDue] must be significant.	Reject and Continue	
F540NR-840		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 540NR, Line 121 [AmountOwed] or Line 124 [TotalAmtDue] must be significant.	Reject and Continue	
F5402EZ-840		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Return", then Form 5402EZ, Line 32 [AmountOwed] must be significant.	Reject and Continue	
F540/NR/2EZ-860		There is an error with the Electronic Funds Withdrawal Date information. If the return is filed on or after 10/15/2020 and the [PaymentType] is "Return", then the [RequestedDate] cannot be later than the date the return was received.	Reject and Continue	
F540/NR/2EZ-870	**Future Estimated Tax Payment**	If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Estimate", then the [RequestedDate] must be on or before 1/15/2021.	Reject and Continue	
F540/NR-880		Electronic Funds Withdrawal (EFW) [PaymentType] cannot equal "Estimate" on a previous year return. The only payment type allowed on a previous year return is a return payment.	Reject and Continue	
F540-890	**Refund and Direct Deposit**	If a Direct Deposit of a refund is requested, then the total of the Form 540, Line 116 and Line 117 [DDRAmount] (if present) must equal Line 115 [Refund] amount unless Schedule X is attached and the Amended Return checkbox [AmendedReturn] is checked.	Reject and Continue	
F540NR-890		If a Direct Deposit of a refund is requested, then the total of the Form 540NR Line 126 and Line 127 [DDRAmount] (if present) must equal Line 125 [Refund] amount unless Schedule X is attached and the [AmendedReturn] checkbox is checked.	Reject and Continue	
F5402EZ-890		If a Direct Deposit of a refund is requested, then the total of the Form 5402EZ, Line 34 and Line 35 [DDRAmount] (if present) must equal Line 33 [Refund] amount unless Schedule X is attached and the [AmendedReturn] checkbox is checked.	Reject and Continue	
F540-895		If the [AmendedReturn] checkbox is checked and Direct Deposit refund is requested, then the total of the Form 540, Line 116 and Line 117 [DDRAmount] (if present) must equal Schedule X Line 11 [Refund] amount.	Reject and Continue	
F540NR-895		If the [AmendedReturn] checkbox is checked and Direct Deposit refund is requested, then the total of the Form 540NR Line 126 and Line 127 [DDRAmount] (if present) must equal Schedule X Line 11 [Refund] amount.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F5402EZ-895		If the [AmendedReturn] checkbox is checked and Direct Deposit refund is requested, then the total of the Form 5402EZ, Line 34 and Line 35 [DDRAmount] (if present) must equal Schedule X Line 11 [Refund] amount.	Reject and Continue	
F540-900		Form 540, Line 116 [AccountNumber] cannot be the same as Line 117 [AccountNumber].	Reject and Continue	
F540NR-900		Form 540NR, Line 126 [AccountNumber] cannot be the same as Line 127 [AccountNumber].	Reject and Continue	
F5402EZ-900		Form 5402EZ, Line 34 [AccountNumber] cannot be the same as Line 35 [AccountNumber].	Reject and Continue	
SCHCA/NR-010	**Schedule CA (540)/CA (540NR)**	Schedule CA (540, Part I or 540NR, Part II), Section A, Line 6, column (B) [CapitalGainLoss] amount must equal Schedule D, Line 12a [FedMoreThanCA].	Reject and Continue	
SCHCA/NR-020		Schedule CA (540, Part I or 540NR, Part II), Section A, Line 6, column (C) [CapitalGainLoss] amount must equal Schedule D, Line 12b [FedLessThanCA].	Reject and Continue	
SCHCA/NR-025		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 1, column (B) [TaxableRefunds] cannot be greater than Section B, Line 1, column (A) [TaxableRefunds].	Reject and Continue	
SCHCA/NR-030		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 4, column (B) [OtherGainsLosses] amount must equal Schedule D-1, Line 21a [FedMoreThanCA].	Reject and Continue	
SCHCA/NR-040		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 4, column (C) [OtherGainsLosses] amount must equal Schedule D-1, Line 21b [FedLessThanCA].	Reject and Continue	
SCHCA/NR-051		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 7, column (B) [UnemploymentCompensation] cannot be greater than Section B, Line 7, Column (A) [UnemploymentCompensation].	Reject and Continue	
SCHCA/NR-041		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 8f, column (B) [Total] amount must equal the sum of all Section B, Line 8f [Amount] occurrences.	Reject and Continue	
SCHCA/NR-310		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 8f, column (C) [Total] amount must equal the sum of all Line 8f [Amount] occurrences.	Reject and Continue	
SCHCA/NR-042		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 9, column (A) [TotalIncome] must equal the sum of Section A, Line 1 [Wages] + Line 2b [TaxableInterest] + Line 3b [OrdinaryDividends] + Line 4b [IRADistributions] + Line 4d [PensionsAndAnnuites] + Line 5b [SocialSecurityBenefits] + Line 6 [CapitalGainLoss] + Section B, Line 1 [TaxableRefunds] + Line 2a [AlimonyReceived] + Line 3 [BusinessIncomeLoss] + Line 4 [OtherGainsLosses] + Line 5 [Rents] + Line 6 [FarmIncomeLoss] + Line 7 [UnemploymentCompensation] + Line 8 [OtherIncome].	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHCA/NR-044		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 9, column (B) [TotalIncome] must equal the sum of Section A, Line 1 [Wages] + Line 2b [TaxableInterest] + Line 3b [OrdinaryDividends] + Line 4b [IRADistributions] + Line 4d [PensionsAndAnnuites] + Line 5b [SocialSecurityBenefits] + Line 6 [CapitalGainLoss] + Section B, Line 1 [TaxableRefunds] + Line 3 [BusinessIncomeLoss] + Line 4 [OtherGainsLosses] + Line 5 [Rents] + Line 6 [FarmIncomeLoss] + Line 7 [UnemploymentCompensation] + Line 8a [CALotteryWinnings] + Line 8b [CA3805VPYDisasterLossDeduction] + Line 8d [CA3805VNOLDeduction] + Line 8e [OtherCAFormNOLs] + Line 8f [Total] + Line 8g [StudentLoanDischarged].	Reject and Continue	
SCHCA/NR-046		Schedule CA (540, Part I or 540NR, Part II), Section B, Line 9, column (C) [TotalIncome] must equal the sum of Section A, Line 1 [Wages] + Line 2b [TaxableInterest] + Line 3b [OrdinaryDividends] + Line 4b [IRADistributions] + Line 4d [PensionsAndAnnuites] + Line 6 [CapitalGainLoss] + Section B, Line 2a [AlimonyReceived] + Line 3 [BusinessIncomeLoss] + Line 4 [OtherGainsLosses] + Line 5 [Rents] + Line 6 [FarmIncomeLoss] + Line 8c [FederalNOL] + Line 8f [Total].	Reject and Continue	
SCHCANR-048		Schedule CA 540NR, Part II, Section B, Line 9, column (D) [TotalIncome] must equal the sum of Section A, Line 1 [Wages] + Line 2b [TaxableInterest] + Line 3b [OrdinaryDividends] + Line 4b [IRADistributions] + Line 4d [PensionsAndAnnuites] + Line 6 [CapitalGainLoss] + Section B, Line 2a [AlimonyReceived] + Line 3 [BusinessIncomeLoss] + Line 4 [OtherGainsLosses] + Line 5 [Rents] + Line 6 [FarmIncomeLoss] + Line 8 [OtherIncome].	Reject and Continue	
SCHCANR-050		Schedule CA 540NR, Part II, Section B, Line 9, column (E) [TotalIncome] must equal the sum of Section A, Line 1 [Wages] + Line 2b [TaxableInterest] + Line 3b [OrdinaryDividends] + Line 4b [IRADistributions] + Line 4d [PensionsAndAnnuites] + Line 6 [CapitalGainLoss] + Section B, Line 2a [AlimonyReceived] + Line 3 [BusinessIncomeLoss] + Line 4 [OtherGainsLosses] + Line 5 [Rents] + Line 6 [FarmIncomeLoss] + Line 8 [OtherIncome].	Reject and Continue	
SCHCA/NR-052		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 10, column (B) [EducatorExpense] cannot be greater than Section C, Line 10, column (A) [EducatorExpense].	Reject and Continue	
SCHCA/NR-053		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 12, column (B) [HealthSavingsAccount] cannot be greater than Section C, Line 12, column (A) [HealthSavingsAccount].	Reject and Continue	
SCHCA/NR-055		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 21, column (A) and (B) [TuitionAndFees] must be equal to zero if present.	Reject and Continue	
SCHCA-057		Schedule CA (540) Part I Section C Line 22, column (A), (B), and (C) [Description] cannot equal "MPA Adjustment".	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHCA/NR-062		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 22, column (A) [NetAdjustments] must equal the sum of Line 10 [EducatorExpense] + Line 11 [BusinessExpenses] + Line 12 [HealthSavingsAccount] + Line 13 [MovingExpenses] + Line 14 [DeductibleSelfEmploymentTax] + Line 15 [SEPSimpleQualifiedPlans] + Line 16 [SelfEmployedHealthInsurance] + Line 17 [EarlyWithdrawalSavingsPenalty] + Line 18a [AlimonyPaid] + Line 19 [IRADeduction] + Line 20 [StudentLoanInterest] + Line 21 [TuitionAndFees] + Line 22 [Adjustment] (all occurrences).	Reject and Continue	
SCHCA/NR-064		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 22, column (B) [NetAdjustments] must equal the sum of Line 10 [EducatorExpense] + Line 11 [BusinessExpenses] + Line 12 [HealthSavingsAccount] + Line 21 [TuitionAndFees] + Line 22 [Adjustment] (all occurrences).	Reject and Continue	
SCHCA/NR-066		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 22, column (C) [NetAdjustments] must equal the sum of Line 11 [BusinessExpenses] + Line 13 [MovingExpenses] + Line 18a [AlimonyPaid] + Line 20 [StudentLoanInterest] + Line 22 [Adjustment] (all occurrences).	Reject and Continue	
SCHCANR-068		Schedule CA 540NR, Part II, Section C, Line 22, column (D) [NetAdjustments] must equal the sum of Line 11 [BusinessExpenses] + Line 13 [MovingExpenses] + Line 14 [DeductibleSelfEmploymentTax] + Line 15 [SEPSimpleQualifiedPlans] + Line 16 [SelfEmployedHealthInsurance] + Line 17 [EarlyWithdrawalSavingsPenalty] + Line 18a [AlimonyPaid] + Line 19 [IRADeduction] + Line 20 [StudentLoanInterest] + Line 22 [Adjustment] (all occurrences).	Reject and Continue	
SCHCANR-072		Schedule CA 540NR, Part II, Section C, Line 22, column (E) [NetAdjustments] must equal the sum of Line 11 [BusinessExpenses] + Line 13 [MovingExpenses] + Line 14 [DeductibleSelfEmploymentTax] + Line 15 [SEPSimpleQualifiedPlans] + Line 16 [SelfEmployedHealthInsurance] + Line 17 [EarlyWithdrawalSavingsPenalty] + Line 18a [AlimonyPaid] + Line 19 [IRADeduction] + Line 20 [StudentLoanInterest] + Line 22 [Adjustment] (all occurrences).	Reject and Continue	
SCHCA/NR-074		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 23, column (A) [Total] must equal Section B, Line 9 column (A) [TotalIncome] minus Section C, Line 22 column (A) [NetAdjustments].	Reject and Continue	
SCHCA/NR-076		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 23, column (B) [Total] must equal Section B, Line 9 column (B) [TotalIncome] minus Section C, Line 22 column (B) [NetAdjustments].	Reject and Continue	
SCHCA/NR-078		Schedule CA (540, Part I or 540NR, Part II), Section C, Line 23, column (C) [Total] must equal Section B, Line 9 column (C) [TotalIncome] minus Section C, Line 22 column (C) [NetAdjustments].	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHCANR-080		Schedule CA 540NR, Part II, Section C, Line 23, column (D) [Total] must equal Section B, Line 9 column (D) [TotalIncome] minus Section C, Line 22 column (D) [NetAdjustments].	Reject and Continue	
SCHCANR-082		Schedule CA 540NR, Part II, Section C, Line 23, column (E) [Total] must equal Section B, Line 9 column (E) [TotalIncome] minus Section C, Line 22 column (E) [NetAdjustments].	Reject and Continue	
SCHCA/NR-090		If Schedule CA (540, Part I or 540NR, Part II), Section C, Line 23, column (B), [Total] amount is positive and Line 23, column (C), [Total] amount is positive, then Form 540/NR Line 14 [CAAdjSubtractions] must equal Schedule CA (540/NR), Line 23, column (B) [Total] amount, and Form 540/NR Line 16 [CAAdjAdditions] must equal Schedule CA (540/NR), Line 23, column (C) [Total] amount.	Reject and Continue	
SCHCA/NR-095		If Schedule CA (540, Part I or 540NR, Part II), Section C, Line 23, column (B) [Total] amount is positive and Line 23, column (C) [Total] amount is negative, then Form 540/NR Line 14 [CAAdjSubtractions] must equal Schedule CA (540/NR), Line 23, column (B) [Total] amount plus the absolute value of Line 23, column (C) [Total] amount.	Reject and Continue	
SCHCA/NR-100		If Schedule CA (540, Part I or 540NR, Part II), Section C, Line 23, column (B) [Total] amount is negative and Line 23, column (C) [Total] amount is positive, then Form 540/NR Line 16 [CAAdjAdditions] must equal Schedule CA (540/NR), Section C, Line 23, column (C) [Total] amount plus the absolute value of Line 23, column (B) [Total] amount.	Reject and Continue	
SCHCA/NR-105		If Schedule CA (540, Part I or 540NR, Part II), Section C, Line 23, column (B) [Total] amount is negative and Line 23, column (C) [Total] amount is negative, then Form 540/NR Line 16 [CAAdjAdditions] must equal the absolute value of Line 23, column (B) [Total] amount, and Form 540/NR Line 14 [CAAdjSubtractions] must equal the absolute value of Schedule CA (540/NR), Line 23, column (C) [Total] amount.	Reject and Continue	
SCHCA/NR-110		If Schedule CA (540, Part II or 540NR, Part III), Line 1 [MedicalAndDentalExpenses] amount is greater than Line 3 [MedicalAndDentalAllowance], then Line 4, column (A) [TotalMedicalAndDentalExpenses] must equal Line 1 [MedicalAndDentalExpenses] minus Line 3 [MedicalAndDentalAllowance].	Reject and Continue	
SCHCA/NR-120		Schedule CA (540, Part II or 540NR, Part III), Line 5d, column (A) [StateAndLocalTaxesSubtotal] must equal the sum of Line 5a [StateLocalIncomeOrSalesTaxes] + Line 5b [RealEstateTaxes] + Line 5c [PersonalPropertyTaxes].	Reject and Continue	
SCHCA/NR-125		Schedule CA (540, Part II or 540NR, Part III) Line 5e, column (A) [StateAndLocalTaxAllowance] cannot be greater than $10,000, or $5,000 if Filing Status [FilerStatus] is "MarriedOrRDPFilingSeparately".	Reject and Continue	
SCHCA/NR-130		Schedule CA (540, Part II or 540NR, Part III), Line 5e, column (B) [StateAndLocalTaxAllowance] must equal Line 5a, column (B) [StateLocalIncomeOrSalesTaxes].	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHCA/NR-135		Schedule CA (540, Part II or 540NR, Part III), Line 5e, column (C) [StateAndLocalTaxAllowance] must equal Line 5d, column (A) [StateAndLocalTaxesSubtotal] minus Line 5e, column (A) [StateAndLocalTaxAllowance].	Reject and Continue	
SCHCA/NR-150		Schedule CA (540, Part II or 540NR, Part III), Line 7, column (A) [TotalTaxesPaid] must equal the sum of Line 5e [StateAndLocalTaxAllowance] + Line 6 [OtherTaxes].	Reject and Continue	
SCHCA/NR-160		Schedule CA (540, Part II or 540NR, Part III), Line 7, column (B) [TotalTaxesPaid] must equal the sum of Line 5e [StateAndLocalTaxAllowance] + Line 6 [OtherTaxes].	Reject and Continue	
SCHCA/NR-163		Schedule CA (540, Part II or 540NR, Part III), Line 7, column (C) [TotalTaxesPaid] must equal the sum of Line 5e [StateAndLocalTaxAllowance] + Line 6 [OtherTaxes].	Reject and Continue	
SCHCA/NR-170		Schedule CA (540, Part II or 540NR, Part III), Line 8d, column (A), (B) and (C) [MortgageInsurancePremiums] must be equal to zero if present.	Reject and Continue	
SCHCA/NR-180		Schedule CA (540, Part II or 540NR, Part III), Line 8e, column (A) [InterestSubtotal] must equal the sum of Line 8a [MortgageIntAndPointsReported] + Line 8b [MortgageInterestNotReported] + Line 8c [MortgagePointsNotReported] + Line 8d [MortgageInsurancePremiums].	Reject and Continue	
SCHCA/NR-190		Schedule CA (540, Part II or 540NR, Part III), Line 8e, column (C) [InterestSubtotal] must equal the sum of Line 8a [MortgageIntAndPointsReported] + Line 8b [MortgageInterestNotReported] + Line 8c [MortgagePointsNotReported] + Line 8d [MortgageInsurancePremiums].	Reject and Continue	
SCHCA/NR-200		Schedule CA (540, Part II or 540NR, Part III), Line 10, column (A) [TotalInterestPaid] must equal the sum of Line 8e [InterestSubtotal] + Line 9 [InvestmentInterest].	Reject and Continue	
SCHCA/NR-210		Schedule CA (540, Part II or 540NR, Part III), Line 10, column (B) [TotalInterestPaid] must equal Line 9 [InvestmentInterest].	Reject and Continue	
SCHCA/NR-220		Schedule CA (540, Part II or 540NR, Part III), Line 10, column (C) [TotalInterestPaid] must equal the sum of Line 8e [InterestSubtotal] + Line 9 [InvestmentInterest].	Reject and Continue	
SCHCA/NR-240		Schedule CA (540, Part II or 540NR, Part III), Line 14, column (B) [TotalCharitableContributions] must equal the sum of Line 11 [GiftsByCashOrCheck] + Line 12 [GiftsByOtherMethods] + Line 13 [PriorYearContributionCarryover].	Reject and Continue	
SCHCA/NR-250		Schedule CA (540, Part II or 540NR, Part III), Line 14, column (C) [TotalCharitableContributions] must equal the sum of Line 11 [GiftsByCashOrCheck] + Line 12 [GiftsByOtherMethods] + Line 13 [PriorYearContributionCarryover].	Reject and Continue	
SCHCA/NR-255		If Schedule CA (540, Part II or 540NR, Part III), Line 15, column (B) or column (C) [CasualtyOrTheftLosses] is significant then Federal Form 4684 must be attached to the state return.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHCA/NR-260		Schedule CA (540, Part II or 540NR, Part III), Line 17, column (A) [Total] must equal the sum of Line 4 [TotalMedicalAndDentalExpenses] + Line 7 [TotalTaxesPaid] + Line 10 [TotalInterestPaid] + Line 14 [TotalCharitableContributions] + Line 15 [CasualtyOrTheftLosses] + Line 16 [OtherItemizedDeductions].	Reject and Continue	
SCHCA/NR-270		Schedule CA (540, Part II or 540NR, Part III), Line 17, column (B) [Total] must equal the sum of Line 7 [TotalTaxesPaid] + Line 10 [TotalInterestPaid] + Line 14 [TotalCharitableContributions] + Line 15 [CasualtyOrTheftLosses] + Line 16 [OtherItemizedDeduction].	Reject and Continue	
SCHCA/NR-280		Schedule CA (540, Part II or 540NR, Part III), Line 17, column (C) [Total] must equal the sum of Line 4 [TotalMedicalAndDentalExpenses] + Line 7 [TotalTaxesPaid] + Line 10 [TotalInterestPaid] + Line 14 [TotalCharitableContributions] + Line 15 [CasualtyOrTheftLosses] + Line 16 [OtherItemizedDeduction].	Reject and Continue	
SCHCA/NR-290		Schedule CA (540, Part II or 540NR, Part III), Line 18 [Total] must equal Line 17, column (A) [Total] minus Line 17, column (B) [Total] Line 17, column (C) [Total].	Reject and Continue	
SCHCA/NR-300		Schedule CA (540, Part II or 540NR, Part III), Line 22 [TotalExpenseAndMiscDeduction] must equal the sum of Line 19 [UnreimbursedEmployeeExpenses] + Line 20 [TaxPreparationFees] + Line 21 [OtherExpenseTotal].	Reject and Continue	
SCHCA/NR-320		If Schedule CA (540, Part II or 540NR, Part III), Line 22 [TotalExpenseAndMiscDeduction] amount is greater than Line 24 [FederalMiscDeductionAllowance], then Line 25 [CAMiscellanousDeduction] must equal Line 22 [TotalExpenseAndMiscDeduction] minus Line 24 [FederalMiscDeductionAllowance].	Reject and Continue	
SCHCA/NR-325		If Schedule CA (540, Part II or 540NR, Part III), Line 24 [FederalMiscDeductionAllowance] amount is greater than Line 22 [TotalExpenseAndMiscDeduction], then Line 25 [CAMiscellanousDeduction] must be equal to zero.	Reject and Continue	
SCHCA/NR-330		Schedule CA (540, Part II or 540NR, Part III), Line 26 [TotalItemizedDeductions] must equal the sum of Line 18 [Total] + Line 25 [CAMiscellanousDeduction].	Reject and Continue	
SCHCA/NR-335		Schedule CA (540, Part II or 540NR, Part III), Line 28 [TotalAdjustments] must equal the sum of Line 26 [TotalItemizedDeductions] plus Line 27 [Total].	Reject and Continue	
SCHCANR-340		Schedule CA 540NR, Part IV, Line 1 [CAAGI] must equal Part II, Section C, Line 23 column (E) [Total] and Form 540NR Line 32 [CAAGI].	Reject and Continue	
SCHCANR-086		Schedule CA 540NR, Part IV, Line 5, [SchCANRTaxableIncome] must equal Form 540NR Line 35 [CATaxableIncome].	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHD/NR-010	**Schedule D**	If Schedule D/NR, Line 10 [FedCapitalGainLoss] amount is greater than Line 11 [CACapitalGainLoss], then Line 12a [FedMoreThanCA] must equal Schedule CA (540, Part I or 540NR, Part II), Line 6, column (B) [CapitalGainLoss].	Reject and Continue	
SCHD/NR-020		If Schedule D/NR, Line 10 [FedCapitalGainLoss] amount is less than Line 11 [CACapitalGainLoss], then Line 12b [FedLessThanCA] amount must equal Schedule CA (540, Part I or 540NR, Part II), Line 6, column (C) [CapitalGainLoss].	Reject and Continue	
SCHD/NR-030		Schedule D/NR, Line 12a [FedMoreThanCA] or 12b [FedLessThanCA] must equal the difference between Line 10 [FedCapitalGainLoss] and Line 11[CACapitalGainLoss]	Reject and Continue	
SCHD/NR-040		Schedule D/NR, Line 4 [TotalCurrYrCapitalGains] must equal the sum of Line 1, column (e) [Gains] (all occurrences) + Line 2, column (e) [NetCASchK1CapitalGain] + Line 3 [CapitalGainDistributions].	Reject and Continue	
SCHD/NR-050		If Schedule D/NR Line 4 [TotalCurrYrCapitalGains] or Line 7 [TotalCapitalLoss] is present, then Line 8 [NetCapitalGainLoss] must equal Line 4 [TotalCurrYrCapitalGains] - Line 7 [TotalCapitalLoss].	Reject and Continue	
SCHD/NR-060		Schedule D/NR, Line 5 [TotalCurrYrCapitalLoss] must equal the sum of Line 1, column (d) [Loss] (all occurrences) + Line 2, column (d) [NetCASchK1CapitalLoss].	Reject and Continue	
SCHD/NR-070		Schedule D/NR, Line 7 [TotalCapitalLoss] must equal the sum of Line 5 [TotalCurrYrCapitalLoss] + Line 6 [PriorYrCapitalLossCarryover].	Reject and Continue	
SCHD/NR-090		If Schedule D/NR, Line 8 [NetCapitalGainLoss] is greater than zero, then Line 11 [CACapitalGainLoss] must equal Line 8 [NetCapitalGainLoss].	Reject and Continue	
SCHD/NR-100		If Schedule D/NR, Line 8 [NetCapitalGainLoss] is less than zero, then Line 11 [CACapitalGainLoss] must equal the negative amount from Line 9 [LimitedCapitalLoss].	Reject and Continue	Modified
SCHD1-010	**Schedule D-1**	If Schedule D-1, Line 5 [GainLossForm8824] amount is significant then Federal Form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-020		If Schedule D-1, Line 14 [NetGainLossForm4684] amount is significant then Federal Form 4684 must be attached to the state return.	Reject and Continue	
SCHD1-030		If Schedule D-1, Line 16 [OrdGainLossLikeKindExchg8824] amount is significant then Federal Form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-040		If Schedule D-1, Line 4 [GainInstallmentSalesForm3805E] amount is significant then Form 3805E must be attached.	Reject and Continue	
SCHD1-050		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
SCHG1-010	**Schedule G-1**	There is an error on your Schedule G-1. Line 3 [ParticipantBornBefore1936] and Line 4 [QualifyingAge5YrMember] cannot both be answered "NO".	Reject and Continue	
SCHS-010	**Schedule S**	Schedule S, Part I Line 1 column (B) [TotalCAIncome] must equal Part II Line 3 [TotalCAIncome].	Reject and Continue	
SCHS-015		Schedule S, Part I Line 1 column (C) [TotalOtherStateIncome] must equal Part II Line 8 [TotalOtherStateIncome].	Reject and Continue	
SCHS-020		Schedule S, Line 12 [TaxCredit] must equal the smaller of Line 6 [AdjCATaxLiability] or Line 11 [AdjTaxLiability].	Reject and Continue	
SCHX-010	**Schedule X**	If Schedule X is attached, then the Amended Return checkbox [AmendedReturn] must be checked.	Reject and Continue	
SCHX-020		If the [AmendedReturn] checkbox is checked, then Schedule X Part I, Line 1 [AmendedAmountOwed] must equal Form 540 Line 111 [AmountOwed], Form 540NR Line 121 [AmountOwed] or Form 540 2EZ Line 32 [AmountOwed].	Reject and Continue	
SCHX-030		Schedule X, Part I, Line 3 [NetLiability] must equal the sum of Line 1 [AmendedAmountOwed] + Line 2 [OverpaidTax].	Reject and Continue	
SCHX-040		If the [AmendedReturn] checkbox is checked, then Schedule X, Part I, Line 4 [AmendedRefund] must equal Form 540 Line 115 [Refund], Form 540NR Line 125 [Refund] or Form 540 2EZ Line 33 [Refund].	Reject and Continue	
SCHX-050		Schedule X, Part I, Line 6 [TotalPayments] must equal the sum of Line 4 [AmendedRefund] + Line 5 [TaxPaid].	Reject and Continue	
SCHX-060		If Schedule X, Part I, Line 3 [NetLiability] is greater than Line 6 [TotalPayments] then Line 7 [AmountOwed] must equal the difference of Line 3 [NetLiability] - Line 6 [TotalPayments].	Reject and Continue	
SCHX-070		If Schedule X, Part I, Line 6 [TotalPayments] is greater than Line 3 [NetLiability], then Line 9 [RefundSubtotal] must equal the difference of Line 6 [TotalPayments] - Line 3 [NetLiability].	Reject and Continue	
SCHX-075		If the Electronic Funds Withdrawal (EFW) [PaymentType] is "Amended Return", then Schedule X, Line 7 [AmountOwed] must be significant.	Reject and Continue	
SCHX-100		At least one checkbox must be checked in Schedule X, Part II, Line 1 [ReasonForAmending].	Reject and Continue	
FW2-010	**Form W-2**	Form W-2, Line 1 [WagesAmt] must be present and greater than zero, unless Employers Use Code [EmployersUseCd] is only equal to "Q".	Reject and Continue	
FW2-020		Form W-2, Line 15 [EmployerStateIdNum] cannot match Line 16 [StateWagesAmt], if both are present.	Reject and Continue	
FW2-030		If Form W-2, Line 16 [StateWagesAmt] is significant, and Line 15 [StateAbbreviationCd] is "CA", then Line 15 [EmployerStateIdNum] must be present.	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
FW2-040		If Form W-2, Line 16 [StateWagesAmt] has two or more equivalent amounts, then the corresponding two or more Line 15 [StateAbbreviationCd] state names cannot be "CA".	Reject and Continue	
FW2-050		Form W-2 Box a, Employees social security number [EmployeeSSN] must be within the valid range of SSNs.	Reject and Continue	
FW2-060		Form W-2, Line 17 [StateIncomeTaxAmt] cannot equal Line 1 [WagesAmt] or Line 16 [StateWagesAmt].	Reject and Continue	
FW2G-010	**Form W-2G**	Form W-2G, Line 13 [PayerStateIdNum] cannot match Line 14 [StateTaxWithheldAmt], if both are present.	Reject and Continue	
F1099R-010	**Form 1099R**	Form 1099R, Line 13 [PayerStateIdNum] cannot equal Line 12 [StateTaxWithheldAmt], if both are present.	Reject and Continue	
F3506-010	**Form 3506**	Form 3506, Part III, Line 2b, social security number [SSN] of each Qualifying Person must be unique and be within the valid range of SSNs.	Reject and Continue	
F3506-020		Form 3506, Part II, Line 1e, social security number [SSN] must be within the valid range of SSNs.	Reject and Continue	
F3514-010	**Form 3514**	If Form 3514, Line 21 [CAExemptionCreditPercentage] is significant, then it must equal Form 540NR Line 38 [CAExemptionCreditPercentage].	Reject and Continue	
F3514-020		Form 3514, Line 7 Qualifying Child SSN [SSN] cannot be an ITIN or an ATIN.	Reject and Continue	
F3514-030		Form 3514, Line 7 Qualifying Child SSN [SSN] cannot be equal to the Primary SSN [SSN] or the Spouse SSN [SSN] in the Return Header [CA-ReturnHeader].	Reject and Continue	
F3514-040		Form 3514, Line 7 SSN [SSN] for each Qualifying Child must be unique.	Reject and Continue	
F3514-050		Form 3514, Line 16 [NetCAEarnedIncome] must equal Line 13 [StateWages] minus Line 14 [IHSSPayments] and Line 15 [PrisonWagesPensionAnnuities].	Reject and Continue	
F3514-060		Form 3514, Line 19 [CAEarnedIncome] must equal the sum of Line 16 [NetCAEarnedIncome] + Line 17 [NontaxableCombatPay] + Line 18 [TotalBusinessIncomeLoss].	Reject and Continue	
F3514-070		Form 3514, if the value of Line 20 [EarnedIncomeTaxCredit] is greater than zero then Line 19 [CAEarnedIncome] must be significant.	Reject and Continue	
F3514-075		If Form 3514 ~~Part VII~~ [YoungChildTaxCredit] is present, then at least one qualifying child [BirthDate] must be age 5 or younger as of 12/31/2019.	Reject and Continue	Modified

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F3514-080		If Form 3514 ~~Part VII~~ Line 23 [CAEarnedIncome] is present, then it ~~amount~~ cannot ~~exceed~~ equal or be greater than $30,000.	Reject and Continue	Modified
F3514-085		If Form 3514 Line 23 [CAEarnedIncome] is significant, then it must equal Line 19 [CAEarnedIncome].	Reject and Continue	New
F3514-090		If Form 3514 ~~Part VII~~ Line 23 [CAEarnedIncome] is $25,000 or less, then Line ~~24~~ 28 ~~[AvailableYoungChildTaxCredit]~~ [ResidentYoungChildTaxCredit] must be ~~"0"~~ $1,000 and Line 25 [ExcessEIOverThreshold], Line 26 [QuotientOfExcessEI] and Line 27 [ReductionAmount] must not be present.	Reject and Continue	Modified
F3514-100		If Form 3514 ~~Part VII~~ Line 23 [CAEarnedIncome] exceeds $25,000, then ~~Line 24 [AvailableYoungChildTaxCredit] must be "$1,000" and~~ Line 25 [ExcessEIOverThreshold], Line 26 [QuotientOfExcessEI], ~~and~~ Line 27 [ReductionAmount] and Line 28 [ResidentYoungChildTaxCredit] must be present.	Reject and Continue	Modified
F3514-110		If Form 3514 Line 25 [ExcessEIOverThreshold] is significant, then it must equal Line 23 [CAEarnedIncome] minus $25,000.	Reject and Continue	
F3514-120		If Form 3514 Line 26 [QuotientOfExcessEI] is significant, then it must equal Line 25 [ExcessEIOverThreshold] divided by 100.	Reject and Continue	New
F3514-130		If Form 3514 Line 27 [ReductionAmount] is significant, then it must equal Line 26 [QuotientOfExcessEI] multiplied by 20.	Reject and Continue	New
F3514-140		If Form 3514 Line 27 [ReductionAmount] is present, then Line 28 [ResidentYoungChildTaxCredit] must equal $1,000 minus Line 27 [ReductionAmount].	Reject and Continue	New
F3532-010	Form 3532	If Form3532, Line 1f [LivedWithPeriod] is present, then the beginning [DateFrom] and ending [DateTo] dates must fall within the tax year of the return.	Reject and Continue	
F3532-020		If Form 3532, Line 3, Social Security Number [SSN] is present, then it cannot be equal to the Primary Taxpayer SSN [SSN] or the Spouse/RDP SSN [SSN] in the CA Return Header [CA-ReturnHeader].	Reject and Continue	
F3532-040		If Form 3532, Line 3 qualifying person is age 19 or older as of 12/31/2019 [BirthDate], then [FTStudentUnder24] and [PermAndTotallyDisabled] must be present.	Reject and Continue	
F3801-010	Form 3801	If Form 3801, Side 2, Line 1d [TotalFederalNetIncomeLoss] amount is significant, then amount must equal Schedule CA (540, Part I or 540NR, Part II), Line 3, column (A) [BusinessIncomeLoss].	Reject and Continue	
F3801-020		If Form 3801, Side 2, Line 2d [TotalFederalNetIncomeLoss] amount is significant, then amount must equal Schedule CA (540, Part I or 540NR, Part II), Line 5, column (A) [Rents].	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F3801-030		If Form 3801, Side 2, Line 3d [TotalFederalNetIncomeLoss] amount is significant, then amount must equal Schedule CA (540, Part I or 540NR, Part II), Line 6, column (A) [FarmIncomeLoss].	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	
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	Modified
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	
F5805-010	**Form 5805**	If Form 5805, Part I, Line 1 [IsWaiverRequested] is checked "Yes", then Part I, Line 1 explanation attribute [explanation] and Part II, Line 13 Estimate Penalty [EstimatePenalty] waiver requested attribute [waiverRequested] must be present.	Reject and Continue	
F5805-020		If Form 5805, Part I, Line 3 [WasCAWithholdingUneven] indicates "Yes", then at least one of the following elements First Quarter [FirstQuarter], Second Quarter [SecondQuarter], Third Quarter [ThirdQuarter], Fourth Quarter [FourthQuarter] must be significant.	Reject and Continue	
F5805-030		If Form 5805 is attached, then Form 540 Line 113 or Form 540NR Line 123, CA Form 5805 indicator attribute [caForm5805Ind] must be present.	Reject and Continue	
F5805F-010	**Form 5805F**	If Form 5805F is attached, then Form 540 Line 113 or Form 540NR Line 123, CA Form 5805F indicator attribute [caForm5805FInd] must be present.	Reject and Continue	
F5805F-020		If Form 5805F, Part II, Line 16 [IsWaiverRequested] is checked "Yes", then Part II, Line 16 explanation [Explanation] must be present and waiver requested [PenaltyWaiverRequested] amount must be significant.	Reject and Continue	
PMT-050	**CA-Payment**	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		If the [CA-Payment] document is present and the Amended Return checkbox [AmendedReturn] in the Return Header [CA-ReturnHeader] is checked then the Payment Type [PaymentType] must be "Amended Return" or "Estimate".	Reject and Continue	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
PMT-080		The CA-Payment [TaxYear] must equal '2019' or '2020'.	Reject and Continue	
RDP-010	**CA-RDPAdjWorksheet**	CA-RDPAdjWorksheet Line 21, column (A), (B), (C), and (D) [TuitionAndFees] must be equal to zero if present.	Reject and Continue	
R0000-010	**General Return Rules**	The e-file system has identified your return as being a duplicate of a previously accepted return. Do not resubmit a previously accepted return if the only change is the Social Security Number. Contact Franchise Tax Board e-Programs Customer Service at 916.845.0353 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 Continue	
R0000-065		The total number of documents contained within the return [CA-ReturnData] must match the document count attribute [documentCnt] contained within the specific return [CA-ReturnData] element, as computed by FTB.	Reject and Stop	
R0000-080		The tax year in the CA Return Header [CA-ReturnHeader] must match the tax year in the Submission Manifest [CA-SubmissionManifest].	Reject and Stop	
R0000-100		The social security number [SSN] provided must be within the valid range of SSNs.	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 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	
T0000-010	**CA-Transmission Manifest**	The number of submissions listed in the Submission Data List [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop	
T0000-030		Transmission Manifest [CA-TransmissionManifest] not present. Unable to proceed.	Reject and Stop	
T0000-040		Multiple Transmission Manifests [CA-TransmissionManifest] are present. Unable to proceed.	Reject and Stop	
X0000-030		Your Transmission Manifest [CA-TransmissionManifest] 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	
T0000-060		The Transmission ID [TransmissionId] is not unique.	Reject and Stop	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
T0000-070		The Transmission file name in the outer ZIP archive/file [TransmissionId] does not match the Transmission ID [TransmissionId] in the Transmission Manifest [CA-TransmissionManifest].	Reject and Stop	
T0000-080		The ETIN [ETIN] portion of your Transmission ID [TransmissionId] must match the ETIN [ETIN] in the Transmission Manifest [CA-TransmissionManifest].	Reject and Stop	
T0000-090		The "Current Year" portion of your Transmission ID [TransmissionId] is not in the current processing year.	Reject and Stop	
T0000-100		The "Julian Date" portion of your Transmission ID [TransmissionId] is outside the acceptable range (cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date).	Reject and Stop	
T0000-120		The ETIN [ETIN] in your Transmission Manifest [CA-TransmissionManifest] 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**	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 Transmission ID 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. 1346X. Please rename and resubmit the file.	Reject and Stop	
X0000-040	**CA-Submission Manifest**	Your Submission Manifest [CA-SubmissionManifest] 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	
S0000-010		The EFIN [EFIN] in the Submission Manifest [CA-SubmissionManifest] must match the EFIN [EFIN] in the CA Return Header [CA-ReturnHeader]. You must contact your software provider to resolve this error.	Reject and Continue	
S0000-015		The EFIN [EFIN] in the Submission ID [SubmissionId] (the first six digits) must match the EFIN [EFIN] in the Submission Manifest [CA-SubmissionManifest].	Reject and Continue	
S0000-020		The Submission ID [SubmissionId] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
S0000-050		The "Current Year" portion of your Submission ID [SubmissionId] is not current.	Reject and Stop	

Rule Number	Parent Schema	Rule Text	Severity	Error Type
S0000-070		The Submission ID [SubmissionId] has been used on a previously accepted submission.	Reject and Stop	
S0000-080		The EFIN [EFIN] in your Submission Manifest [CA-SubmissionManifest] is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
S0000-085		The Return Type in the Return Header must match the Submission Type in the Submission Manifest.	Reject and Stop	
S0000-090		The [TaxYear] listed in the [CA-SubmissionManifest] is either incorrectly identified or not supported for the submission you provided. **Note:** FTB does not accept Tax Year 2017 returns after December 23rd.	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 [CA-SubmissionManifest].	Reject and Stop	
S0000-098		If the [SubmissionType] within the [CA-SubmissionManifest] is "540", "540NR", "540NRS", or "5402EZ" then the [PrimarySSN] in the Submission Manifest must be present.	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 [CA-SubmissionManifest] not present. Unable to proceed.	Reject and Stop	
S0000-130		Multiple Submission Manifests [CA-SubmissionManifest] 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	