

Iowa Individual MeF Rules for Tax Year 2018  
Version 2018v1.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
FIA1040-007	Form IA 1040, Step 1, Spouse name and SSN is required when married filing status is checked in Step 2.	Missing Data	Reject	Inactive
FIA1040-008	Form IA 1040, Step 1, County Number must correspond to the taxpayer's Iowa residential address as of December 31. Military personnel must provide the county number of their Iowa residence, even if the service member is not physically present in Iowa on the last day of the tax year. County Number must be zero if taxpayer (both primary and spouse, if married) moved out of Iowa prior to December 31 or never resided in Iowa during the tax year.	Incorrect Data	Reject	Inactive
FIA1040-009	Form IA 1040, Step 1, School District Number must correspond to the taxpayer's Iowa residential address (and county) as of December 31. Military personnel must provide the School District Number of their Iowa residence, even if the service member is not physically present in Iowa on the last day of the tax year. School District must be 9999 if taxpayer (both primary and spouse, if married) moved out of Iowa prior to December 31. School District must be 0000 if taxpayer (both primary and spouse, if married) never resided in Iowa during the tax year.	Incorrect Data	Reject	Inactive
FIA1040-015	Form IA 1040, Step 5, Line 15 "GROSS INCOME" must equal the sum of lines 1 through 14.	Math	Reject	Inactive
FIA1040-023	Form IA 1040, Step 6, Line 23 "Iowa capital gain deduction" must equal the sum of eligible capital gain deduction amounts claimed on Form(s) IA 100 Iowa Capital Gain Deduction.	Math	Reject	Active
FIA1040-025	Form IA 1040, Step 6, Line 25 "Total Adjustments" must equal the sum of lines 16 through 24.	Math	Reject	Inactive
FIA1040-026	Form IA 1040, Step 6, Line 26 "NET INCOME" must equal Line 15 "GROSS INCOME" minus Line 25 "Total Adjustments".	Math	Reject	Inactive
FIA1040-048	Form IA 1040, Step 9, Line 44 "Tuition and textbook credit for dependents K-12" is allowed for eligible dependents claimed by the taxpayer in Step 3 and is limited to 25% of the first \$1,000 tuition and textbook expense paid per dependent during this tax year.	Incorrect Data	Reject	Inactive
FIA1040-064	IA 1040, Step 10, Line 60 "Child and dependent care credit OR Early childhood development credit" checkbox must be checked when claiming an amount for either credit.	Missing Data	Reject	Inactive
FIA1040-065	IA 1040, Step 10, Line 60 "Child and dependent care credit OR Early childhood development credit" must be divided between spouses in the ratio of each spouse's net income to their combined net income.	Math	Reject	Inactive
FIA1040-066	IA 1040, Step 10, Line 60 "Child and dependent care credit OR Early childhood development credit" can only be claimed by a taxpayer (taxpayer and spouse, if married) with a combined net income of less than \$45,000.	Incorrect Data	Reject	Inactive
FIA1040-067	IA 1040, Step 10, Line 60 "Child and dependent care credit" is limited to the allowable amount: federal form 2441 line 9 amount times 75% when Iowa Net Income is less than \$10,000, 65% when Iowa Net Income is \$10,000 - \$19,999, 55% when Iowa Net Income is \$20,000 - \$24,999, 50% when Iowa Net Income is \$25,000 - \$34,999, 40% when Iowa Net Income is \$35,000 - \$39,999, 30% when Iowa Net Income is \$40,000 - \$44,999, 0% when Iowa Net Income is \$45,000 and over. (Nonresidents and Part-year Residents must adjust the credit amount in proportion to their Iowa income by multiplying it by the sum of IA 126 Line 26 columns A & B, divided by the sum of, IA 126 Line 27, columns A & B.)	Incorrect Data	Reject	Inactive

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FIA1040-068	IA 1040, Step 10, Line 60 "Early childhood development credit" is allowed only for dependents ages three through five claimed in Step 3 and must not exceed 25% of the first \$1,000 of qualifying expenses paid per eligible dependent during the tax year.	Incorrect Data	Reject	Inactive
FIA126-001	Form IA 126, "Date moved into Iowa", "Date moved out of Iowa", or both dates must occur during the tax year when indicating "part-year resident of Iowa".	Missing Data	Reject	Inactive
FIA126-015	Form IA 126, Line 15 "GROSS INCOME" must equal the sum of lines 1 through 14.	Math	Reject	Inactive
FIA126-025	Form IA 126, Line 25 "Total Adjustments" must equal the sum of lines 16 through 24.	Math	Reject	Inactive
FIA126-026	Form IA 126, Line 26 "IOWA NET INCOME" must equal Line 15 "[IOWA] GROSS INCOME" minus Line 25 "[Iowa] Total Adjustments".	Math	Reject	Inactive
FIA148-001	Form IA 148, Column F "Part I Total" must equal the sum of current year amounts applied.	Math	Reject	Active
FIA148-002	Form IA 148, Column K "Part II Total" must equal the sum of current year amounts claimed.	Math	Reject	Active
FT0000-001	The requested payment date of the direct debit payment must occur by the due date when the due date has not yet elapsed. If the due date has already elapsed, then the requested payment date must allow immediate settlement.	Incorrect Data	Reject	Inactive
FT0000-002	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Inactive
R0000-001	Return Header State - Filer's "City" is required when foreign address is provided.	Missing Data	Reject	Inactive
R0000-051	The Submission Type in the State Submission Manifest must match the return type indicated in the Return Header State.	Data Mismatch	Reject	Active
R0000-052	The Tax Year specified in the State Submission Manifest must match the Tax Year in the Return Header State.	Data Mismatch	Reject	Active
R0000-054	The EFIN in the State Submission Manifest must match the EFIN provided in the Return Header State.	Data Mismatch	Warn	Inactive
R0000-058	An XML element that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	Inactive
R0000-060	The EFIN in the State Submission ID (the first six digits) must match the EFIN in the State Submission Manifest.	Incorrect Data	Warn	Inactive
R0000-062	Every attached file (i.e. binary attachment) must be referenced by one or more XML elements that represent it.	Missing Data	Reject	Inactive
R0000-067	The attached files in a submission zip archive must have distinct names.	Incorrect Data	Reject and Stop	Inactive
R0000-079	The business EIN or individual SSN(s) in the State Submission Manifest must match the filer ID(s) reported in the Return Header State.	Data Mismatch	Reject and Stop	Active
R0000-109	"Tax Year" in the Return Header State must match the schema state version year when the submission contains a tax return.	Incorrect Data	Reject	Inactive
R0000-904	Software ID in the Return Header State must have passed testing for the form family and tax year.	Database Validation	Reject and Stop	Inactive
T0000-014	The State Submission ID must be globally unique.	Incorrect Data	Reject and Stop	Inactive
X0000-005	The IRS XML data provided to the state must conform to the IRS schema.	XML Error	Reject	Inactive
X0000-006	The state XML data must conform to a supported Iowa schema version.	XML Error	Reject and Stop	Active

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X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject and Stop	Inactive
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject	Inactive
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject	Active
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	Inactive