Reject Codes for Tax Year 2016

Revised Reject Codes will be bolded and in red font. Strike through indicates the reject code is not valid for TY2016.

New Reject Codes will be highlighted in yellow and the font will be in italics.

|              |                     |              | Form 40A102   |
|--------------|---------------------|--------------|---|
| Form Name    | Category            | Code         | Description   |
|              |                     |              | Invalid direct debit routing number. Routing number must be numeric only and first 2  |
| FORM40A102   | Incorrect Data      | F40A102-0073 | digits must begin with 01 through 12 or 21 through 32.  |
| FORM404102   | To account Date     | E404102 0074 | Invalid direct debit account number. Account number must be numeric only. Cannot  |
| FORM40A102   | Incorrect Data      | F40A102-0074 | contain spaces and /or dashes.  |
| 50011101100  |                     | 5404400 0075 | The Payment amount and requested payment date in the financial transaction must   |
| FORM40A102   | Invalid Data        | F40A102-0075 | match the tax due debit amount and debit date on Form 40A102, Section II.  Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused |
| FORM40A102   | Invalid Data        | F40A102-0076 | after the April 18th filing deadline.   |
| FORM40A102   | Validation Error    | KYSUB-0063   | Duplicate Return. An electronic return was already received and processed.  |
| TORMADATUZ   | Validation Error    | K130D-0003   | The Software Identification Code has not been approved for electronic filing by the   |
| FORM40A102   | Validation Error    | KYSUB-0068   | Kentucky Department of Revenue.   |
| FORM40A102   | Validation Error    |              | Schema Failed Validation. See details.  |
| FORM40A102   | Validation Error    |              | Manifest Data Missing   |
| FORM40A102   | Validation Error    |              | State Return Data Missing   |
| FORM40A102   | Validation Error    |              | Invalid Processing Year   |
| 101111071102 | Validation Error    | KISOD 0103   | We are unable to process your submission due to technical difficulties. Please file a   |
| FORM40A102   | Validation Error    | KYSUB-0105   | paper return.   |
| FORM40A102   | Validation Error    |              | Packaging of data and transmission payload must be in the proper format.  |
| FORM40A102   | Validation Error    |              | Mismatch of data (SSN or FEIN) between manifest and state xml.  |
| FORM40A102   | Validation Error    |              | Extension request denied. Extension request filed after deadline.   |
| FORM40A102   |                     |              | Return Type/Form not accepted for electronic filing. Please submit paper return.  |
| 1 OKM40A102  | Validation Littor   | K130D-0109   | The ReturnType and/or StateSubmissionType are mismatched with the type of return or   |
| FORM40A102   | Validation Error    | KYSUB-0110   | form submitted.   |
|              |                     |              | pporting forms/schedules/worksheets   |
|              |                     | •            |   |
| Form Name    | Category            | Code         | Description   |
| FORM740      | Math Error          | F2210K-0001  | Calculation error(s) on Form 2210K, Part I.   |
| FORM740      | Missing Data        | F2210K-0002  | Data incomplete on Form 2210K, Part I.  |
| FORM740      | Missing Data        | F4972K-0001  | Data incomplete on Form 4972K.  |
| FORM740      | Math Error          | F5695K-0001  | Form 5695-K, line 67 is mathematically incorrect.   |
| FORM740      | <b>Missing Data</b> | F5695K-0002  | The credit qualifications section of Form 5695K is incomplete.  |
| FORM740      | Missing Data        | F5695K-0003  | Taxpayer / Business Entity data incomplete on Form 5695K.   |
|              |                     |              | Credit Carryforward claimed on Form 5695K, line 66 should not be claimed. No  |
| FORM740      | Missing Form        | F5695K-0004  | Form 5695K was filed for the previous year.   |
|              |                     |              | The Kentucky filing status selected on Form 740 is incorrect based on information   |
| FORM740      | Data Mismatch       | F740-0001    | reported on the return.   |
|              |                     |              | The combined federal AGI amount listed on Form 740, line 5 must equal the   |
|              |                     |              | amount on line 37 of Form 1040, line 21 of Form 1040A, line 4 of Form 1040-EZ   |
| FORM740      | Data Miamatah       | F740 0000    | or line 36 of Form 1040-NR unless the Kentucky filing status 4-Married filing   |
| FORM740      | Data Mismatch       | F740-0002    | separate returns is checked.  The federal adjusted gross income (AGT) amount reported on Form 740, line 5 for filing  |
|              |                     |              | status 4-Married filing separate returns does not contain the correct amount of income  |
|              |                     |              | for the taxpayer filing this return based on the information provided on the federal  |
| FORM740      | Data Mismatch       | F740-0003    | return.   |
| 101(11) 10   | Data Histilaten     | 1710 0003    | If the Kentucky filing status = 1-Single, 3-Married, filing joint or 4-Married filing   |
|              |                     |              | separate returns, the spouse fields (Column A) on Form 740, Schedule M and Schedule   |
| FORM740      | Data Mismatch       | F740-0004    | A, Page 2 should not be completed.  |
| FORM740      | Data Mismatch       | F740-0005    | The taxpayer political party fund check box is required for all filing statuses.  |
|              |                     |              | A spouse political party fund check box is required for Filing Status 2-Married filing  |
|              |                     |              | separately on a combined return and 3-Married, filing joint. It should not be used for  |
| FORM740      | Data Mismatch       | F740-0006    | any other filing status.  |
|              |                     |              | The spouse entries for income and credits are required if the filing status is 2-Married  |
|              |                     |              | filing separately on a combined return. The taxpayer fields are required for all filing   |
| FORM740      | Data Mismatch       | F740-0007    | statuses.   |
| FORM740      | Missing Form        | F740-0008    | Schedule M, Part I is required if Form 740, line 6 is greater than zero.  |
| FORM740      | Missing Form        | F740-0009    | Schedule M, Part II is required if Form 740, line 8 is greater than zero.   |
|              |                     |              | Schedule A must be completed if Form 740, line 10 is not equal to the standard  |
|              |                     |              | deduction. The standard deduction is 2460. If not itemizing deductions, the   |
| FORM740      | Missing Form        | F740-0010    | standard deduction should be used.  |
|              |                     |              | Schedule J must be completed if the Schedule J checkbox is marked on Form 740, line   |
| FORM740      | Missing Form        | F740-0011    | 12.   |
| FORM740      | Data Mismatch       | F740 0012    | Form 740, line 12 amount must match tax computation/Tax Table or Schedule J, line 22 if the Schedule J check box is marked.                                   |
| FORM740      | Data Misiliattii    | F740-0012    | If Form 740, line 13, tax from Form 4972K or Schedule RCR is greater than zero, one or  |
| FORM740      | Data Mismatch       | F740-0013    | both of the indicators must be checked.   |
| TORM         | Data Mismatch       | 1740-0013    | Form 4972K must be completed if the Form 4972-K check box is marked on Form 740.  |
| FORM740      | Missing Form        | F740-0014    | line 13.  |
|              |                     |              | Form 740, line 13 and Form 4972-K, line 32 must match if the Form 4972-K check box  |
| FORM740      | Data Mismatch       | F740-0015    | is marked on Form 740, line 13.   |
| · • • •      |                     |              | Form 740, line 20, total family size must equal 1, 2, 3 or 4 if line 21, family size tax  |
| FORM740      | Data Mismatch       | F740-0016    | credit amount is greater than 0.  |
| FORM740      | Missing Form        | F740-0017    | Form 8863-K must be completed if Form 740, line 23 is greater than zero.  |
| FORM740      | Data Mismatch       | F740-0018    | Form 740, line 23 must match the amount of Form 8863K, line 17.   |
| . 5/3/1/10   | Data Pilomattii     | 10 0010      | Error on Form 740, line 25. The federal child and dependent care amount from federal  |
|              |                     |              | Form 2441, line 9 must be populated on Form 740 if Form 740, line 25 is greater than  |
| FORM740      | Data Mismatch       | F740-0019    | zero.   |
|              |                     |              | •   |

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|                    |                                      |                          | The state ID number on the W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT,   |
|--------------------|--------------------------------------|--------------------------|---|
|                    |                                      |                          | 1099-K, 1099-OID, 1099-MISC and 1099-R cannot be greater in length than 6 digits and cannot be blank if KY is the state for which the income tax is   |
| FORM740            | Incorrect Data                       | F740-0021                | withheld.   |
|                    |                                      |                          | state withholding amounts from 740, line 30(a), must equal the sum of all state withholding amounts from the income tax statements where the state abbreviation code listed is KY. The income tax statements include Forms W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-OID, 1099-MISC and 1099-R. This amount can also include the amount from federal Form W-2 where |
| FORM740            | Math Error                           | F740-0022                | line 14 description equals KREDA.   |
| FORM740            | Missing Form                         | F740-0023                | Worksheet C must be completed if Form 740, Section A, line 1 is greater than zero.  |
| FORM740            | Data Mismatch                        | F740-0024                | Form 740, Section A, line 1 must match Worksheet C, line 8.   |
| FORM740            | Missing Form                         | F740-0025                | Worksheet A must be completed if Form 740, Section A, line 5 is greater than zero.  |
| FORM740            | Data Mismatch                        | F740-0026                | Form 740, Section A, line 5 must match Worksheet A, line 12.  |
|                    |                                      |                          | A copy of the signed Schedule FD is required when Form 740-NP, Section A, line 22 is greater than zero. The PDF attachment must be named FoodDonationTaxCredit or   |
| FORM740            | Missing Form                         | F740-0027                | KYSCHFD.  |
| EODM740            | Missing Form                         | E740_0027                | Form 5695K data must be completed if Form 740, Section A, line 18 is greater  |
| FORM740            | Missing Form<br>Data                 | <del>F740-0027</del>     | than zero.  |
| FORM740            | Mismatch                             | <del>F740-0028</del>     | Form 740, Section A, line 18 must match Form 5695K, line 67.  |
| FORM740<br>FORM740 | Math Error                           | F740-0031<br>F740-0069   | Error in Family Size Tax Credit.  |
| FORM740            | Missing Data Missing Data            | F740-0069                | Primary social security number and/or Spouse social security number is missing.  Primary name is missing or incomplete.   |
| FORM740            | Missing Data                         | F740-0070                | Taxpayer address is missing or incomplete.  |
| I OINFI/TO         | missing Data                         | 1,70 00/1                | Invalid direct debit routing number. Routing number must be numeric only and first 2  |
| FORM740            | Incorrect Data                       | F740-0073                | digits must begin with 01 through 12 or 21 through 32.  |
| FORM740            | Incorrect Data                       | F740-0074                | Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.   |
|                    |                                      |                          | Invalid direct debit amount. Debit amount for the amount you owe must equal Form  |
| FORM740            | Incorrect Data                       | F740-0075                | 740, line 40.   |
|                    |                                      |                          | Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused  |
| FORM740            | Incorrect Data                       | F740-0076                | after the April 18th filing deadline. Direct debit will not be processed.  Invalid direct debit or direct deposit request. Cannot request direct debit on refund or   |
| FORM740            | Incorrect Data                       | F740-0077                | direct deposit on tax due return.   |
|                    |                                      |                          | Invalid direct debit date. Valid dates for debit payments of estimated tax for tax  |
| F0DW740            | To convert Date                      | F740 0070                | year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January 16,   |
| FORM740            | Incorrect Data Incorrect Data        | F740-0078                | 2018. Please select valid dates and resubmit the return.  Divide multiple payments for estimate tax into equal whole dollar amounts.  |
| FORM740            | Missing Data                         | F8582K-0048              | Incomplete data on Form 8582K   |
| FORM740            | Missing Data                         | F8863K-0049              | Incomplete data on Form 8863K.  |
| 101(17)10          | Thisbing Butta                       | 100031( 00 13            | The American Opportunity Credit section of Form 8863-K is incomplete. It is required in   |
| FORM740            | Missing Data                         | F8863K-0050              | order to claim the credit.  |
| FORM740            | Missing Data                         | F8863K-0051              | Name and address of Kentucky institution required on Form 8863K.  |
| FORM740            | Math Error                           | F8863K-0052              | Form 8863K, line 1, column f exceeds allowable amount.  |
| FORM740            | Math Error                           | F8863K-0053              | Form 8863K, line 1, column f is mathematically incorrect.   |
| FORM740            | Math Error                           | F8863K-0054              | Form 8863K, line 2 is mathematically incorrect.   |
| FORM740            | Math Error                           | F8863K-0055              | The Lifetime Learning Credit claimed on Form 8863-K, line 8 exceeds allowable amount.   |
| FORM740            | Math Error                           | F8863K-0056              | Form 8863K, line 17 is mathematically incorrect.  |
| FORM740            | Validation Error                     | KYSUB-0063               | Duplicate Return. An electronic return was already received and processed.  |
| FORM740            | Missing Data                         | KYSUB-0064               | A copy of the federal return is required for all electronically filed Kentucky returns.  The Software Identification Code has not been approved for electronic filing by the  |
| FORM740            | Incorrect Data                       | KYSUB-0068               | Kentucky Department of Revenue.   |
| FORM740            |                                      | KYSUB-0100               | Schema Failed Validation. See details.  |
| FORM740            |                                      | KYSUB-0101               | Manifest Data Missing   |
| FORM740<br>FORM740 | Validation Error<br>Validation Error | KYSUB-0102<br>KYSUB-0103 | State Return Data Missing Invalid Processing Year   |
| I ONPI/40          | valluation EHOF                      | K1200-0103               | We are unable to process your submission due to technical difficulties. Please file a   |
| FORM740            | Validation Error                     |                          | paper return.   |
| FORM740            |                                      | KYSUB-0106               | Packaging of data and transmission payload must be in the proper format.  |
| FORM740            |                                      | KYSUB-0107               | Mismatch of data (SSN or FEIN) between manifest and state xml.  |
| FORM740            | Validation Error                     | KYSUB-0109               | Return Type/Form not accepted for electronic filing. Please submit paper return.  The ReturnType and/or StateSubmissionType are mismatched with the type of return or   |
| FORM740            | Validation Error                     | KYSUB-0110               | form submitted.  Adjusted gross income in the medical and dental expenses, casualty and theft losses  |
|                    |                                      |                          | and the job expenses sections must equal the KY adjusted gross income from Form 740, line 9. The Ky adjusted gross income is the net value of the taxpayer and spouse   |
| FORM740            | Math Error                           | SA-F740-0001             | columns.  |
| FORM740            | Math Error                           | SA-F740-0002             | Schedule A, line 33 is mathematically incorrect.  |
| FORM740            | Missing Data                         | SA-F740-0003             | Missing Schedule A or data incomplete.  Form 740, line 10 must match Schedule A, line 33 or Part I, lines 4 plus line 5 or Part II,   |
| FORM740            | Incorrect Data                       | SA-F740-0004             | line 10, column A plus column B when itemizing deductions.  |
| FORM740            | Math Error                           | SJ-F740-0001             | Calculation error(s) on Schedule J.   |
| FORM740            | Missing Data                         | SJ-F740-0002             | Incomplete data on Schedule J.  |
| FORM740            | Data Mismatch                        | SJ-F740-0003             | Schedule J, line 22 does not match Form 740, line 12.   |
| FORM740            | Math Error                           | SM-F740-0001             | Schedule M, line 8, column A is mathematically incorrect.   |
| FORM740            | Math Error                           | SM-F740-0002             | Schedule M, line 8, column B is mathematically incorrect.   |

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| FORM740                | Missins Data                  | CM F740 0004                                 | Cabadula Musicaina ou data incomplata  |
|------------------------|-------------------------------|--|--|
| FORM740<br>FORM740     | Missing Data                  | SM-F740-0004<br>SP-F740-0001                 | Schedule M missing or data incomplete.   |
| FORM740<br>FORM740     | Incorrect Data Missing Data   | WA-F740-0001                                 | Schedule P total exclusion does not match amount claimed on Schedule M.  Recipient Name and SSN are required when completing Worksheet A.  |
| FORM/40                | Missilly Data                 | WA-F74U-UU36                                 | KY residents must report all income received including income from sources outside KY. Within certain limitations, a credit for income tax paid to another state may be claimed on Worksheet A. Name of other state must be listed on Worksheet A in order to claim credit. Full year nonresidents may not claim this credit. The credit is limited to the amount of tax paid to the other state or the amount of KY tax savings had the income reported to the other state been omitted, whichever is less. A return must be filed with the other state in order to claim this credit. Credit for tax withheld by another state is not allowed. A credit for tax paid to a reciprocal state on certain types of income is not |
| 50014740               |                               | = 40 0050                                    | allowed. The type of income reported to the other state must be listed on Worksheet A.   |
| FORM740<br>FORM740     | Incorrect Data Incorrect Data | WA-F740-0059<br>WA-F740-0060                 | (See Worksheet A instructions for limitations and reciprocal state information.)   |
| FORM740                | Incorrect Data                | WA-F740-0060<br>WA-F740-0061                 | Missing other state name on Worksheet A.  KY is not a valid entry on Worksheet A, tax paid to other states worksheet.  |
| FORM740                | Math Error                    | WA-F740-0061<br>WA-F740-0062                 | Worksheet A, line 12 should be the lesser of line 10 or line 11.   |
|                        |                               |  | The LLE name, address, FEIN, Ky corporate account number and ownership percentage  |
| FORM740                | Missing Data                  | WC-F740-0063                                 | are required when completing Worksheet C.  |
| FORM740                | Math Error                    | WC-F740-0064                                 | Worksheet C, line 8 should be the lesser of line 6 or line 7.  |
|                        |                               |  | porting forms/schedules/worksheets   |
| Form Name              | Category                      | Code   | Description  |
| FORM740NP              | Math Error                    | F2210K-F740NP-0001                           | Calculation error(s) on Form 2210K, Part I.  |
| FORM740NP<br>FORM740NP | Missing Data Missing Data     | F2210K-F740NP-0002<br>F4972K-F740NP-0001     | Data incomplete on Form 2210K, Part I.  Data incomplete on Form 4972K.   |
| TORM/14UNF             | Missing Data                  | F5695K-F740NP-                               | Data incomplete on Form 4372K.   |
| FORM740NP              | Math Error                    | <del>0001</del>                              | Form 5695-K, line 67 is mathematically incorrect.  |
| 500W740WD              | Mindon Bata                   | F5695K-F740NP-                               | The credit qualifications section of the Form 5695-K is incomplete and is  |
| FORM740NP              | Missing Data                  | <del>0002</del><br><del>F5695K-F740NP-</del> | required when filing Form 5695-K.  The Taxpayer / Business Entity data is incomplete and is required when filing   |
| FORM740NP              | <b>Missing Data</b>           | <del>0003</del>                              | Form 5695-K.   |
|                        |                               | F5695K-F740NP-                               | Credit Carryforward claimed on Form 5695K, line 66 should not be claimed. No   |
| FORM740NP              | Missing Form                  | <del>0004</del>                              | Form 5695K was filed for the previous year.  The Kentucky filing status selected on Form 740-NP, page 1 is incorrect based on  |
| FORM740NP              | Data Mismatch                 | F740NP-0001                                  | information reported on the return.  |
|                        |                               |  | The combined federal adjusted gross income amount listed on Form 740-NP, Section D, line 35, column A must equal the federal AGI from Form 1040, line 37, Form 1040A, line 21 or Form 1040-NR, line 36 unless the filing status is   |
| FORM740NP              | Data Mismatch                 | F740NP-0002                                  | Married, filing separate returns. The spouse's SSN should be entered if the filing status is Married, filing separate  |
| FORM740NP              | Missing Data                  | F740NP-0003                                  | returns. If the spouse's SSN is not known, the spouse's full name must be entered on Form 740-NP, line 3.  The taxpayer political party fund check box on Form 740-NP is required for all filing   |
| FORM740NP              | Data Mismatch                 | F740NP-0005                                  | statuses.  |
| FORM740NP              | Data Mismatch                 | F740NP-0006                                  | The spouse political party fund check box on Form 740-NP is required for filing status Married, filing a joint return. The spouse's political party should not be used for any other filing status.  |
| FORM740NP              | Data Mismatch                 | F740NP-0007                                  | The spouse's personal tax credits are required when the filing status Married, filing Joint is selected. The spouse's personal tax credits should not be completed for filing status Single or Married, filing separate returns. The taxpayer fields are required for all filing statuses. Exception: If the filing status is Married, filing separate returns and the taxpayer is claiming the spouse as dependent because spouse had no income, the personal credits for the spouse can be marked.  The date the taxpayer moved into or out of KY and the state abbreviation the taxpayer  |
| FORM740NP              | Data Mismatch                 | F740NP-0008                                  | moved from or to during the year is required on Form 740-NP, line 5 for taxpayers filing as a part-year KY resident.  Either line 10 or line 12 of the Form 740-NP must be completed. Do not   |
| FORM740NP              | Missing Form                  | F740NP-0010                                  | complete both lines. Complete line 10 to claim the standard deduction or line 12 to itemize deductions. Schedule A is required for all entries on line 12. The standard deduction is \$2,460.  Error on 740-NP, line 14. If Schedule J is completed, Schedule J is required and  |
| FORM740NP              | Missing Form                  | F740NP-0011                                  | the Schedule J indicator should be marked. If Schedule RC-R is complete, the RCR indicator should be marked.   |
| FORM740NP              | Data Mismatch                 | F740NP-0012                                  | The Schedule J indicator is marked but Form 740-NP, line 14, does not equal Schedule J, line 22.   |
| FORM740NP              | Data Mismatch                 | F740NP-0013                                  | Form 740-NP, line 30(e), nonresident withholding must equal the sum of all Form PTE-WH, line 9's combined. Form 4972-K is missing and is required if the Form 740-NP, Form 4972K indicator is  |
| FORM740NP              | Missing Form                  | F740NP-0014                                  | marked.  Form 8863-K is missing and is required if the Form 740-NP, Form 4972K indicator is marked.  |
| FORM740NP              | Missing Form                  | F740NP-0015                                  | credit is greater than zero.   |
| FORM740NP              | Incorrect Data                | F740NP-0017                                  | The state ID number on the W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-OID, 1099-MISC and 1099-R cannot be greater in length than 6 digits and cannot be blank If KY is the state for which the income tax is withheld.  The Kentucky tax withheld, Form 740-NP, line 30(a), must equal the sum of all   |
| FORM740NP<br>FORM740NP | Incorrect Data Data Mismatch  | <b>F740NP-0018</b><br>F740NP-0022            | state withholding amounts from an income tax statement where the state abbreviation code listed is KY. The income tax statements include Forms W-2, W-26, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-OID, 1099-K, 1099-MISC and 1099-R. This amount can also include the amount from federal Form W-2 where line 14 description equals KREDA.  Form 740-NP, line 23 must match the amount of Form 8863K, line 17.  |
| I ORM/4UNF             | Data MISHBACA                 | 1 /4UNF-UUZZ                                 | profit / 40-NF, title 25 must match the amount of Form 8803K, lifte 1/.  |

|                        |  | I  | Worksheet C is missing and is required if Form 740-NP, Section A, line 1 is greater than   |
|------------------------|--|--|--|
| FORM740NP              | Missing Form                           | F740NP-0023                              | zero.  |
| FORM740NP              | Data Mismatch                          | F740NP-0024                              | Form 740-NP, Section A, line 1, must match Worksheet C, line 8.  |
|                        |  |  | Worksheet A is missing and is required if Form 740-NP, Section A, line 5 is greater than   |
| FORM740NP              | Missing Form                           | F740NP-0025                              | zero.  |
| FORM740NP              | Data Mismatch                          | F740NP-0026                              | Form 740-NP, Section A, line 5 must match Worksheet A, line 12.  |
|                        |  |  | A copy of the signed Schedule FD is required when Form 740-NP, Section A, line 22 is areater than zero. The PDF attachment must be named FoodDonationTaxCredit or    |
| FORM740NP              | Missing Form                           | F740NP-0027                              | KYSCHFD.   |
|                        |  |  | Form 5695-K is missing and is required if Form 740-NP, Section A, line 18 is   |
| FORM740NP              | Missing Form                           | F740NP-0027                              | greater than zero.   |
| FORM740NP              | <del>Data</del><br><del>Mismatch</del> | F740NP-0028                              | Form 740-NP, Section A, line 18 must match the total energy efficiency credit on Form 5695K, line 67.  |
| TORP TORP              | Plisiliateli                           | 1740NF-0020                              | The allowable itemized deduction on Form 740-NP, line 11 does not match Schedule A,  |
| FORM740NP              | Missing Data                           | F740NP-0029                              | page 1, line 32 or line 36 or Schedule A, page 2, line 10.   |
|                        |  |  |  |
| FORM740NP              | Data Mismatch                          | F740NP-0030                              | The state of residency at the end of the tax year on Form 740-NP, line 4 is required for taxpayers filing as a full-year nonresident of KY. KY is not a valid entry. |
| FORM740NP              | Math Error                             | F740NP-0030                              | Error in Family Size Tax Credit.   |
| TORITY FOR             | Math Elloi                             | 1740101 0051                             | Error in running Size rax circuit.   |
|                        |  |  | The primary taxpayer's social security number is required for all filing statuses. The   |
| FORM740NP              | Missing Data                           | F740NP-0065                              | Spouse's social security number is required for filing status Married, filing joint.   |
| FORM740NP              | Missing Data                           | F740NP-0066                              | The taxpayer's and/or spouse's name is missing or incomplete.  Invalid direct debit routing number. The routing number must be numeric only and first                |
| FORM740NP              | Incorrect Data                         | F740NP-0069                              | 2 digits must begin with 01 through 12 or 21 through 32.   |
| FORM740NP              | Missing Data                           | F740NP-0071                              | Taxpayer address is missing or incomplete.   |
|                        |  |  | Invalid direct debit date. Valid dates for debit payments of estimated tax for tax   |
|                        | _                                      |  | year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January 16,  |
| FORM740NP              | Incorrect Data                         | F740NP-0073                              | 2018. Please select valid dates and resubmit the return.  Invalid direct debit account number. The account number must be numeric only. Cannot                       |
| FORM740NP              | Incorrect Data                         | F740NP-0074                              | contain spaces and /or dashes.   |
| TORITY TORI            | Incorrect Data                         | 1740111 0074                             | Invalid direct debit amount. The debit amount must equal amount owed on the return,  |
| FORM740NP              | Incorrect Data                         | F740NP-0075                              | Form 740-NP, line 40.  |
| E0014740ND             |  | 57.40ND 0076                             | Invalid direct debit date. Debit payments for additional tax due cannot be warehoused  |
| FORM740NP              | Incorrect Data                         | F740NP-0076                              | after the April 18th filing deadline.  |
|                        |  |  | Invalid direct debit or direct deposit request. Cannot request direct debit on refund or   |
| FORM740NP              | Incorrect Data                         | F740NP-0077                              | direct deposit on tax due return. Direct deposits are not valid for Form 740-NP.   |
| FORM740NP              | Incorrect Data                         | F740NP-0081                              | Divide multiple payments for estimate tax into equal whole dollar amounts.   |
| FORM740NP              | Missing Data                           | F8582K-0046                              | Incomplete data on Form 8582K  |
| FORM740NP              | Missing Data                           | E0063K 0047                              | The Qualifications section on Form 8863-K is incomplete. It is required when filing Form 8863-K.   |
| I OKI174UNF            | Missing Data                           | F8863K-0047                              | The American Opportunity section of Form 8863-K is incomplete. It is required in order   |
| FORM740NP              | Missing Data                           | F8863K-0048                              | to claim the credit.   |
|                        |  |  | The name and address of the Kentucky institution is required on Form 8863-K if an  |
| FORM740NP              | Missing Data                           | F8863K-0049                              | education tuition tax credit is claimed.   |
| FORM740NP<br>FORM740NP | Math Error<br>Math Error               | F8863K-F740NP-0052<br>F8863K-F740NP-0053 | Form 8863K, line 1, column f exceeds allowable amount.   |
| FORM740NP              | Math Error                             | F8863K-F740NP-0054                       | Form 8863K, line 1, column f is mathematically incorrect.  Form 8863K, line 2 is mathematically incorrect.   |
| TOTAL TOTAL            | Tiddii Eiroi                           | 100031(1710111 0031                      | Torn obodity line 2 is mathematically meditect.  |
| FORM740NP              | Math Error                             | F8863K-F740NP-0055                       | The Lifetime Learning Credit claimed on Form 8863-K, line 8 exceeds allowable amount.  |
| FORM740NP              | Math Error                             | F8863K-F740NP-0056                       | Form 8863K, line 17 is mathematically incorrect.   |
| FORM740NP              | Validation Error                       | KYSUB-0063                               | Duplicate Return. An electronic return was already received and processed.   |
| FORM740NP              | Missing Data                           | KYSUB-0064                               | A copy of the federal return is required for all electronically filed Kentucky returns.  |
| 101(1740141            | Missing Data                           | KISOD 0004                               | The Software Identification Code has not been approved for electronic filing by the  |
| FORM740NP              | Incorrect Data                         | KYSUB-0068                               | Kentucky Department of Revenue.  |
| FORM740NP              | Validation Error                       |  | Schema Failed Validation. See details.   |
| FORM740NP              | Validation Error                       |  | Manifest Data Missing  |
| FORM740NP              | Validation Error                       |  | State Return Data Missing  |
| FORM740NP              | Validation Error                       | KYSUB-0103                               | Invalid Processing Year We are unable to process your submission due to technical difficulties. Please file a  |
| FORM740NP              | Validation Error                       | KYSUB-0105                               | paper return.  |
| FORM740NP              | Validation Error                       |  | Packaging of data and transmission payload must be in the proper format.   |
| FORM740NP              | Validation Error                       |  | Mismatch of data (SSN or FEIN) between manifest and state xml.   |
| FORM740NP              | Validation Error                       | KYSUB-0109                               | Return Type/Form not accepted for electronic filing. Please submit paper return.   |
| FORM740ND              | \/= :d=+:                              | IVVCUR 0110                              | The ReturnType and/or StateSubmissionType are mismatched with the type of return or  |
| FORM740NP              | Validation Error                       | VI20D-0110                               | form submitted. Schedule A fields for adjusted gross income in the medical and dental expenses section,  |
|                        |  |  | casualty and theft losses section and the job expenses section must equal the federal  |
| FORM740NP              | Math Error                             | SA-F740NP-0001                           | adjusted gross income from Form 740-NP, line 8.  |
| FORM740NP              | Math Error                             | SA-F740NP-0002                           | Schedule A, line 32 is mathematically incorrect.   |
| FORM740NP              | Missing Data                           | SA-F740NP-0003                           | Missing Schedule A or data incomplete.   |
| FORM740ND              | Data Micmatch                          | SA-F740ND-000F                           | The federal adjusted gross income on Schedule A, line 33 does not match the amount on  |
| FORM740NP<br>FORM740NP | Data Mismatch Math Error               | SA-F740NP-0005<br>SJ-F740NP-0001         | Form 740-NP, line 8.  Calculation error(s) on Schedule J.  |
| FORM740NP              | Missing Data                           | SJ-F740NP-0001                           | Incomplete data on Schedule J.   |
| FORM740NP              | Data Mismatch                          | SJ-F740NP-0002                           | Schedule J, line 22 does not match amount claimed on Form 740-NP, line 14.   |
| FORM740NP              | Incorrect Data                         | SME-F740NP-0001                          | Form 740-NP, Section D, line 2, column A must match Schedule ME, line 4c.  |
|                        |  |  | The Kentucky moving expense reimbursement on Schedule ME, line 5 does not match  |
| FORM740NP              | Incorrect Data                         | SME-F740NP-0002                          | the amount claimed on Form 740-NP, Section D, line 2, column B.  |
| FORM740NP              | Missing Form                           | SME-F740NP-0003                          | Schedule ME is missing and is required if a moving expense/reimbursement on Form 740-NP, lines 2 or 21, column B is listed.  |
| I SIND TUNE            | inissing rulli                         | OLIF 1 / HOME-0003                       | / 10 m / mics 2 or 21, column b is listed.   |

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|   |   |   | The Kentucky allowable moving expense on Schedule ME, line 7 does not match Form  |
|---|---|---|---|
| FORM740NP   | Incorrect Data  | SME-F740NP-0004   | 740-NP, page 4, Section D, line 21, Column B.  Schedule P total exclusion does not match amount claimed on Form 740-NP, page 4,   |
| FORM740NP   | Incorrect Data  | SP-F740NP-0001  | Section D, line 10(b) Column B.   |
| FORM740NP   | Missing Data  | WA-F740NP-0058  | Recipient Name and SSN are required when completing Worksheet A.  |
| FORM740NP FORM740NP FORM740NP FORM740NP FORM740NP FORM740NP | Incorrect Data Incorrect Data Incorrect Data Math Error Missing Data Math Error | WA-F740NP-0059 WA-F740NP-0060 WA-F740NP-0061 WA-F740NP-0062 WC-F740NP-0063 WC-F740NP-0064 | KY residents must report all income received including income from sources outside KY. Within certain limitations, a credit for income tax paid to another state may be claimed on Worksheet A. Name of other state must be listed on Worksheet A in order to claim credit. Full year nonresidents may not claim this credit. The credit is limited to the amount of tax paid to the other state or the amount of KY tax savings had the income reported to the other state been omitted, whichever is less. A return must be filed with the other state in order to claim this credit. Credit for tax withheld by another state is not allowed. A credit for tax paid to a reciprocal state on certain types of income is not allowed. The type of income reported to the other state must be listed on Worksheet A. (See Worksheet A instructions for limitations and reciprocal state information.)  Missing other state name on Worksheet A.  KY is not a valid entry as the name of the other state on Worksheet A.  Worksheet A, line 12 should be the lesser of line 10 or line 11.  The LLE name, address, FEIN, Ky corporate account number and ownership percentage are required when completing Worksheet C.  Worksheet C, line 8 should be the lesser of line 6 or line 7.  Form 740-NP-R |
| FORM740NPR  | Incorrect Data  | F740NPR-0001  | Answers to one or all of Questions A - C indicates the Form 740-NP-R is not applicable.   |
| FORM740NPR  | Missing Data  | F740NPR-0002  | The Kentucky Employer information must be provided with the Form 740-NP-R.  |
| FORM740NPR FORM740NPR                                       | Data Mismatch Incorrect Data  | F740NPR-0003<br>F740NPR-0004  | The Kentucky tax withheld, Form 740-NP-R, line 1, must equal the sum of all state withholding amounts from the income tax statements where the state abbreviation code listed is KY.  The 740-NP-R is applicable to one filer. (Added 12/13/2016)   |
| FORM740NPR  | Incorrect Data  | F740NPR-0077  | Direct deposits are not allowed for Form 740-NP-R.  |
|   |   | 1   | Form EPAY   |
| Form Name   | Category  | Code  | Description   |
| FORMEPAY  | Incorrect Data  | FEPAY-0073  | Invalid direct debit routing number. Routing number must be numeric only and first 2 digits must begin with 01 through 12 or 21 through 32.   |
| FORMEPAY  | Incorrect Data  | FEPAY-0074  | Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.   |
| FORMEPAY  | Incorrect Data  | FEPAY-0075  | When requesting a direct debit of tax due, the payment amount in the financial transaction must match the total amount of tax due listed on Form EPAY.  Invalid direct debit date. Valid dates for debit payments of estimated tax for tax  |
| FORMEPAY  | Incorrect Data  | FEPAY-0078  | year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January 16, 2018. Please select valid dates and resubmit.   |
| FORMEPAY  | Math Error  | FEPAY-0079  | The amount of additional tax due plus penalty and interest must equal the total amount of tax due.  |
| FORMEPAY  | Incorrect Data  | FEPAY-0080  | Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused more than 3 months.  |
| FORMEPAY  | Incorrect Data  | FEPAY-0081  | Divide multiple payments for estimate tax into equal whole dollar amounts.  |
| FORMEPAY  | Incorrect Data  | KYSUB-0068  | The Software Identification Code has not been approved for electronic filing by the<br>Kentucky Department of Revenue.  |
| FORMEPAY  | Validation Error  | KYSUB-0100  | Schema Failed Validation. See details.  |
| FORMEPAY  | Validation Error  | KYSUB-0101  | Manifest Data Missing   |
| FORMEPAY  | Validation Error  | KYSUB-0102  | State Return Data Missing   |
| FORMEPAY  | Validation Error  | KYSUB-0103  | Invalid Processing Year   |
| FORMEPAY  | Validation Error  | KYSUB-0105  | We are unable to process your submission due to technical difficulties. Please file a paper return.   |
| FORMEPAY  | Validation Error  |   | Packaging of data and transmission payload must be in the proper format.  |
| FORMEPAY  | Validation Error  | KYSUB-0107  | Mismatch of data (SSN or FEIN) between manifest and state xml.  |
| FORMEPAY  | Validation Error  | KYSUB-0109  | Return Type/Form not accepted for electronic filing. Please submit paper return.  |
| FORMEPAY  | Validation Error  | KYSUB-0110  | The ReturnType and/or StateSubmissionType are mismatched with the type of return or form submitted.   |

|           | Form 740-X     |            |   |
|-----------|----------------|------------|---|
| Form Name | Category       | Code       | Description   |
| FORM740X  | Incorrect Data | F740X-0073 | Invalid direct debit routing number. Routing number must be numeric only and first 2 digits must begin with 01 through 12 or 21 through 32.   |
| FORM740X  | Incorrect Data | F740X-0074 | Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.   |
| FORM740X  | Incorrect Data | F740X-0075 | When requesting a direct debit of tax due, the payment amount in the financial transaction must match the total due with Form 740-X.  |
| FORM740X  | Incorrect Data | F740X-0078 | Invalid direct debit date. Valid dates for debit payments of estimated tax for tax year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January 16, 2018. Please select valid dates and resubmit the return. |
| FORM740X  | Missing Form   | F740X-0081 | Form 1040-X must be provided. A copy submitted as a pdf attachment using file name 1040X or Form1040X is acceptable.  |
| FORM740X  | Incorrect Data | F740X-0082 | Direct Deposit is not a valid option for an amended return.   |
|           |                |            |   |
|           |                |            | Form 740-NP-X   |
| Form Name | Category       | Code       | Description   |

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## IMF Reject Codes Sorted by Form Name

| FORM740NPX | Incorrect Data | F740NPX-0073 | Invalid direct debit routing number. Routing number must be numeric only and first 2 |
|------------|----------------|--------------|--|
|            |                |              | digits must begin with 01 through 12 or 21 through 32.                               |
| FORM740NPX | Incorrect Data | F740NPX-0074 | Invalid direct debit account number. Account number must be numeric only. Cannot     |
|            |                |              | contain spaces and /or dashes.   |
| FORM740NPX | Incorrect Data | F740NPX-0075 | When requesting a direct debit of tax due, the payment amount in the financial       |
|            |                |              | transaction must match the total due with Form 740-X.                                |
| FORM740NPX | Incorrect Data | F740NPX-0078 | Invalid direct debit date. Valid dates for debit payments of estimated tax for tax   |
|            |                |              | year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January 16,        |
|            |                |              | 2018. Please select valid dates and resubmit the return.                             |
| FORM740NPX | Missing Form   | F740NPX-0081 | Form 1040-X must be provided. A copy submitted as a pdf attachment using file name   |
|            |                |              | 1040X or Form1040X is acceptable.  |
| FORM740NPX | Incorrect Data | F740NPX-0082 | Direct Deposit is not a valid option for an amended return.                          |

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## **Reject Codes for Tax Year 2016**

Revised Reject Codes will be bolded and in red font.

New Reject Codes will be highlighted in yellow and the font will be in italics

| Form NameCategoryCodeDescriptionFORM740Math ErrorF2210K-0001Calculation error(s) on Form 2210K, Part I.FORM740Missing DataF2210K-0002Data incomplete on Form 2210K, Part I.FORM740NPMath ErrorF2210K-F740NP-0001Calculation error(s) on Form 2210K, Part I.FORM740NPMissing DataF2210K-F740NP-0002Data incomplete on Form 2210K, Part I.FORM40A102Incorrect DataInvalid direct debit routing number. Routing number mFORM40A102Incorrect DataF40A102-0073digits must begin with 01 through 12 or 21 through 32.Invalid direct debit account number. Account number mFORM40A102Incorrect DataF40A102-0074contain spaces and /or dashes.   |  |
|--|--|
| FORM740 Missing Data F2210K-0002 Data incomplete on Form 2210K, Part I.  FORM740NP Math Error F2210K-F740NP-0001 Calculation error(s) on Form 2210K, Part I.  FORM740NP Missing Data F2210K-F740NP-0002 Data incomplete on Form 2210K, Part I.  Invalid direct debit routing number. Routing number m digits must begin with 01 through 12 or 21 through 32.  Invalid direct debit account number. Account number in   |  |
| FORM740NP Math Error F2210K-F740NP-0001 Calculation error(s) on Form 2210K, Part I.  FORM740NP Missing Data F2210K-F740NP-0002 Data incomplete on Form 2210K, Part I.  Invalid direct debit routing number. Routing number m digits must begin with 01 through 12 or 21 through 32.  Invalid direct debit account number. Account number number.   |  |
| FORM740NP Missing Data F2210K-F740NP-0002 Data incomplete on Form 2210K, Part I.  Invalid direct debit routing number. Routing number m digits must begin with 01 through 12 or 21 through 32.  Invalid direct debit account number. Account number number number.   |  |
| FORM40A102 Incorrect Data F40A102-0073 Invalid direct debit routing number. Routing number m digits must begin with 01 through 12 or 21 through 32. Invalid direct debit account number. Account number n  |  |
| FORM40A102 Incorrect Data F40A102-0073 digits must begin with 01 through 12 or 21 through 32.  Invalid direct debit account number. Account number of  | ust be numeric only and first 2  |
| Invalid direct debit account number. Account number n  | ,  |
|  |  |
| rokmanatoz incorrect data ranatoz-0074 contain spaces and 701 dashes.  | nust be numeric only. Cannot   |
| 1 1  |  |
| The Payment amount and requested payment date in t   | he financial transaction must  |
| FORM40A102 Invalid Data F40A102-0075 match the tax due debit amount and debit date on Form   |  |
| Invalid direct debit date. Debit payments for tax due at   |  |
| FORM40A102 Invalid Data F40A102-0076 after the April 18th filing deadline.   | mounts cannot be mareneased  |
| FORM740 Missing Data F4972K-0001 Data incomplete on Form 4972K.  |  |
| FORM740NP Missing Data F4972K-F740NP-0001 Data incomplete on Form 4972K.   |  |
| The Kentucky filing status selected on Form 740 is inco  | prrect based on information  |
| FORM740 Data Mismatch F740-0001 reported on the return.  |  |
| The combined federal AGI amount listed on Form   | 740, line 5 must equal the   |
| amount on line 37 of Form 1040, line 21 of Form  |  |
| or line 36 of Form 1040-NR unless the Kentucky 1   | filing status 4-Married filing   |
| FORM740 Data Mismatch F740-0002 separate returns is checked.   |  |
| The federal adjusted gross income (AGI) amount repor   | ted on Form 740, line 5 for filing   |
| status 4-Married filing separate returns does not contai   | in the correct amount of income  |
| for the taxpayer filing this return based on the information   | tion provided on the federal   |
| FORM740 Data Mismatch F740-0003 return.  | ,  |
| If the Kentucky filing status = 1-Single, 3-Married  | d, filing joint or 4-Married   |
| filing separate returns, the spouse fields (Column   | A) on Form 740, Schedule M   |
| FORM740 Data Mismatch F740-0004 and Schedule A, Page 2 should not be completed.  |  |
| FORM740 Data Mismatch F740-0005 The taxpayer political party fund check box is required  |  |
| A spouse political party fund check box is required for I  |  |
| separately on a combined return and 3-Married, filing in   | oint. It should not be used for any  |
| FORM740 Data Mismatch F740-0006 other filing status.   | ·  |
| The spouse entries for income and credits are required   | if the filing status is 2-Married  |
| filing separately on a combined return. The taxpayer fie   | elds are required for all filing   |
| FORM740 Data Mismatch F740-0007 statuses.  |  |
| FORM740 Missing Form F740-0008 Schedule M, Part I is required if Form 740, line 6 is gre   | ater than zero.  |
| FORM740 Missing Form F740-0009 Schedule M, Part II is required if Form 740, line 8 is gre  |  |
| Schedule A must be completed if Form 740, line 1   | 0 is not equal to the standard   |
| deduction. The standard deduction is 2460. If not  | t itemizing deductions, the  |
| FORM740 Missing Form F740-0010 standard deduction should be used.  |  |
| Error on 740-NP, line 14. If Schedule J is complet   |  |
| the Schedule J indicator should be marked. If Sch  | nedule RC-R is complete, the   |
| FORM740 Missing Form F740-0011 RCR indicator should be marked.   |  |
| Form 740, line 12 amount must match tax computation  | n/Tax Table or Schedule J, line 22   |
| FORM740 Data Mismatch F740-0012 if the Schedule J check box is marked.   |  |
| If Form 740, line 13, tax from Form 4972K or Schedule  | RCR is greater than zero, one or   |
| FORM740 Data Mismatch F740-0013 both of the indicators must be checked.  |  |
|  | eck box is marked on Form 740,   |
| Form 4972K must be completed if the Form 4972-K che  |  |
| FORM740 Missing Form F740-0014 line 13.  |  |
| FORM740 Missing Form F740-0014 line 13. Form 740, line 13 and Form 4972-K, line 32 must mate   | ch if the Form 4972-K check box is   |
| FORM740 Missing Form F740-0014 line 13.  FORM740 Data Mismatch F740-0015 line 13 and Form 4972-K, line 32 must match marked on Form 740, line 13.  |  |
| FORM740         Missing Form         F740-0014         line 13.           FORM740         Data Mismatch         F740-0015         F740-0015           Form 740, line 13 and Form 4972-K, line 32 must marked on Form 740, line 13.         Form 740, line 20, total family size must equal 1, 2, 3 or properties.  |  |
| FORM740 Missing Form F740-0014 line 13.  FORM740 Data Mismatch F740-0015 line 13 and Form 4972-K, line 32 must match marked on Form 740, line 13.  |  |
| FORM740         Missing Form         F740-0014         line 13.           FORM740         Data Mismatch         F740-0015         Form 740, line 13 and Form 4972-K, line 32 must match marked on Form 740, line 13.           FORM740         Data Mismatch         F740-0016         Form 740, line 20, total family size must equal 1, 2, 3 or credit amount is greater than 0.           FORM740         Missing Form         F740-0017         Form 8863-K must be completed if Form 740, line 23 is  | or 4 if line 21, family size tax   |
| FORM740         Missing Form         F740-0014         line 13.           FORM740         Data Mismatch         F740-0015         Form 740, line 13 and Form 4972-K, line 32 must match marked on Form 740, line 13.           FORM740         Data Mismatch         F740-0016         Form 740, line 20, total family size must equal 1, 2, 3 or credit amount is greater than 0.           FORM740         Missing Form         F740-0017         Form 8863-K must be completed if Form 740, line 23 is form 740, line 23 must match the amount of Form 886  | or 4 if line 21, family size tax<br>s greater than zero.   |
| FORM740 Missing Form F740-0014 line 13.  FORM740 Data Mismatch F740-0015 marked on Form 740, line 13 and Form 4972-K, line 32 must match marked on Form 740, line 13.  FORM740 Data Mismatch F740-0016 form 740, line 20, total family size must equal 1, 2, 3 conditions of the form 740 marked on Form 740, line 20, total family size must equal 1, 2, 3 conditions of the form 740 missing Form F740-0017 form 8863-K must be completed if Form 740, line 23 is Form 740, line 23 must match the amount of Form 886 missing Form F740-0018 form 740, line 25. The federal child and deper  | or 4 if line 21, family size tax s greater than zero. 33K, line 17. ident care amount from federal   |
| FORM740 Missing Form F740-0014 line 13.  FORM740 Data Mismatch F740-0015 marked on Form 740, line 13 and Form 4972-K, line 32 must match marked on Form 740, line 13.  FORM740 Data Mismatch F740-0016 form 740, line 20, total family size must equal 1, 2, 3 or credit amount is greater than 0.  FORM740 Missing Form F740-0017 Form 8863-K must be completed if Form 740, line 23 is FORM740 Data Mismatch F740-0018 Form 740, line 23 must match the amount of Form 886 Error on Form 740, line 25. The federal child and deper Form 2441, line 9 must be populated on Form 740 if Form 740 if Form 740 in Fo | or 4 if line 21, family size tax s greater than zero. 33K, line 17. ident care amount from federal   |
| FORM740 Missing Form F740-0014 line 13. FORM740 Data Mismatch F740-0015 F740-0015 FORM740 Ine 13 and Form 4972-K, line 32 must match marked on Form 740, line 13. FORM740 Data Mismatch F740-0016 credit amount is greater than 0. FORM740 Missing Form F740-0017 Form 8863-K must be completed if Form 740, line 23 is FORM740 Data Mismatch F740-0018 Form 740, line 23 must match the amount of Form 886 Error on Form 740, line 25. The federal child and deper Form 2441, line 9 must be populated on Form 740 if FORM740 Data Mismatch F740-0019 Zero.   | or 4 if line 21, family size tax  greater than zero.  3K, line 17.  ndent care amount from federal  orm 740, line 25 is greater than   |
| FORM740 Missing Form F740-0014 line 13. FORM740 Data Mismatch F740-0015 F740-0015 F740-0015 F740-0015 F740-0016 F740-0016 F740-0016 F740-0017 F740-0017 F740-0017 F740-0018 F740-0018 F740-0018 F740-0018 F740-0018 F740-0018 F740-0018 F740-0019 T740-0019  | or 4 if line 21, family size tax  s greater than zero.  63K, line 17.  ndent care amount from federal  orm 740, line 25 is greater than  1099-DIV, 1099-G, 1099-INT,   |
| FORM740 Missing Form F740-0014 line 13. FORM740 Data Mismatch F740-0015 F740-0015 FORM740, line 13 and Form 4972-K, line 32 must match marked on Form 740, line 13. FORM740 Data Mismatch F740-0016 FORM740 Missing Form F740-0017 Form 8863-K must be completed if Form 740, line 23 is FORM740 Data Mismatch F740-0018 Form 740, line 23 must match the amount of Form 8863-K must be completed on Form 740, line 23 must match the amount of Form 8863-K must be populated on Form 740 if Form 740, line 25. The federal child and deper Form 2441, line 9 must be populated on Form 740 if Form 740, line 25. The federal child and deper Form 2441, line 9 must be populated on Form 740 if Form 240, line 25. The federal child and deper Form 249-0019 The state ID number on the W-2, W-2G, 1099-B, 1099-K, 1099-OID, 1099-MISC and 1099-R cannot  | or 4 if line 21, family size tax s greater than zero. 33K, line 17. ndent care amount from federal orm 740, line 25 is greater than 1099-DIV, 1099-G, 1099-INT, ot be greater in length than 6   |
| FORM740 Missing Form F740-0014 line 13. FORM740 Data Mismatch F740-0015 F740-0015 FORM740, line 13 and Form 4972-K, line 32 must match marked on Form 740, line 13. FORM740 Data Mismatch F740-0016 FORM740 Missing Form F740-0017 Form 8863-K must be completed if Form 740, line 23 is FORM740 Data Mismatch F740-0018 Form 740, line 23 must match the amount of Form 886 Form 740, line 23 must match the amount of Form 886 Form 740, line 25. The federal child and deper Form 2441, line 9 must be populated on Form 740 if Form 2441, line 9 must be populated on Form 740 if Form 540-0019 Form 2441, line 9 must be populated on Form 740 if Form 540-0019 The state ID number on the W-2, W-2G, 1099-B, 1099-K, 1099-OID, 1099-MISC and 1099-R cannot digits and cannot be blank if KY is the state for w   | or 4 if line 21, family size tax s greater than zero. 33K, line 17. ndent care amount from federal orm 740, line 25 is greater than 1099-DIV, 1099-G, 1099-INT, ot be greater in length than 6   |
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| FORM740                | Missing Data                | F740-0070                  | Primary name is missing or incomplete.  |
|------------------------|-----------------------------|----------------------------|---|
| FORM740                | Missing Data                | F740-0071                  | Taxpayer address is missing or incomplete.  |
|                        |                             |                            | Invalid direct debit routing number. Routing number must be numeric only and first 2  |
| FORM740                | Incorrect Data              | F740-0073                  | digits must begin with 01 through 12 or 21 through 32.  Invalid direct debit account number. Account number must be numeric only. Cannot  |
| FORM740                | Incorrect Data              | F740-0074                  | contain spaces and /or dashes.  |
|                        |                             |                            | Invalid direct debit amount. Debit amount for the amount you owe must equal Form 740,   |
| FORM740                | Incorrect Data              | F740-0075                  | line 40.  |
|                        |                             |                            | Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused  |
| FORM740                | Incorrect Data              | F740-0076                  | after the April 18th filing deadline. Direct debit will not be processed.   |
|                        |                             |                            | Invalid direct debit or direct deposit request. Cannot request direct debit on refund or  |
| FORM740                | Incorrect Data              | F740-0077                  | direct deposit on tax due return.  Invalid direct debit date. Valid dates for debit payments of estimated tax for   |
|                        |                             |                            | tax year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January   |
| FORM740                | Incorrect Data              | F740-0078                  | 16, 2018. Please select valid dates and resubmit the return.  |
| FORM740                | Incorrect Data              | F740-0081                  | Divide multiple payments for estimate tax into equal whole dollar amounts.  |
| FORM740ND              | Data Miamatah               | E740ND 0001                | The Kentucky filing status selected on Form 740-NP, page 1 is incorrect based on  |
| FORM740NP              | Data Mismatch               | F740NP-0001                | information reported on the return.  The combined federal adjusted gross income amount listed on Form 740-NP,   |
|                        |                             |                            | Section D, line 35, column A must equal the federal AGI from Form 1040, line  |
|                        |                             |                            | 37, Form 1040A, line 21 or Form 1040-NR, line 36 unless the filing status is  |
| FORM740NP              | Data Mismatch               | F740NP-0002                | Married, filing separate returns.  The spouse's SSN should be entered if the filing status is Married, filing separate returns.   |
|                        |                             |                            | If the spouse's SSN is not known, the spouse's full name must be entered on Form 740-   |
| FORM740NP              | Missing Data                | F740NP-0003                | NP, line 3.   |
|                        | _                           |                            | The taxpayer political party fund check box on Form 740-NP is required for all filing   |
| FORM740NP              | Data Mismatch               | F740NP-0005                | statuses. The spouse political party fund check box on Form 740-NP is required for filing status  |
|                        |                             |                            | Married, filing a joint return. The spouse's political party should not be used for any other   |
| FORM740NP              | Data Mismatch               | F740NP-0006                | filing status.  |
|                        |                             |                            | The special personal tay gradite are required when the filing status Married, filing laint  |
|                        |                             |                            | The spouse's personal tax credits are required when the filing status Married, filing Joint is selected. The spouse's personal tax credits should not be completed for filing status  |
|                        |                             |                            | Single or Married, filing separate returns. The taxpayer fields are required for all filing   |
|                        |                             |                            | statuses. Exception: If the filing status is Married, filing separate returns and the   |
|                        |                             |                            | taxpayer is claiming the spouse as dependent because spouse had no income, the  |
| FORM740NP              | Data Mismatch               | F740NP-0007                | personal credits for the spouse can be marked.  |
|                        |                             |                            | The date the taxpayer moved into or out of KY and the state abbreviation the taxpayer moved from or to during the year is required on Form 740-NP, line 5 for taxpayers filing  |
| FORM740NP              | Data Mismatch               | F740NP-0008                | as a part-year KY resident.   |
| 1 OICH 17 HOICH        | Data Mismatch               | 17 TOWN 0000               | Either line 10 or line 12 of the Form 740-NP must be completed. Do not  |
|                        |                             |                            | complete both lines. Complete line 10 to claim the standard deduction or line   |
| FORM TAOMS             | Mindon Francis              | E740ND 0040                | 12 to itemize deductions. Schedule A is required for all entries on line 12. The  |
| FORM740NP              | Missing Form                | F740NP-0010                | standard deduction is \$2,460.  |
| FORM740NP              | Missing Form                | F740NP-0011                | Schedule J is missing and is required if the Form 740-NP, Schedule J indicator is marked.   |
|                        |                             |                            | The Schedule J indicator is marked but Form 740-NP, line 14, does not equal Schedule J,   |
| FORM740NP              | Data Mismatch               | F740NP-0012                | line 22. Form 740-NP, line 30(e), nonresident withholding must equal the sum of all Form PTE-   |
| FORM740NP              | Data Mismatch               | F740NP-0013                | WH, line 9's combined.  |
|                        | Data i nomaton              | 7 10111 0025               | Form 4972-K is missing and is required if the Form 740-NP, Form 4972K indicator is  |
| FORM740NP              | Missing Form                | F740NP-0014                | marked.   |
| FORM740ND              | Missing Form                | F740NP-0015                | Form 8863-K is missing and is required if Form 740-NP, line 23, education tuition tax   |
| FORM740NP              | Missing Form                | F/40NP-0013                | The state ID number on the W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT,   |
|                        |                             |                            | 1099-K, 1099-OID, 1099-MISC and 1099-R cannot be greater in length than 6   |
|                        |                             |                            | digits and cannot be blank If KY is the state for which the income tax is   |
| FORM740NP              | Incorrect Data              | F740NP-0017                | withheld. The Kentucky tax withheld, Form 740-NP, line 30(a), must equal the sum of all   |
|                        |                             |                            | state withholding amounts from an income tax statement where the state  |
|                        |                             |                            | abbreviation code listed is KY. The income tax statements include Forms W-2,  |
|                        |                             |                            | W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-OID, 1099-K, 1099-MISC   |
|                        |                             |                            | and 1099-R. This amount can also include the amount from federal Form W-2   |
| FORM740NP              |                             | F740NP-0018                | where line 14 description equals KREDA.   |
| FORM740NP              | Data Mismatch               | F740NP-0022                | Form 740-NP, line 23 must match the amount of Form 8863K, line 17.  Worksheet C is missing and is required if Form 740-NP, Section A, line 1 is greater than  |
| FORM740NP              | Missing Form                | F740NP-0023                | zero.   |
| FORM740NP              | Data Mismatch               | F740NP-0024                | Form 740-NP, Section A, line 1, must match Worksheet C, line 8.   |
| FORM 74000             | Mii =                       | E740ND 0005                | Worksheet A is missing and is required if Form 740-NP, Section A, line 5 is greater than  |
| FORM740NP<br>FORM740NP | Missing Form Data Mismatch  | F740NP-0025<br>F740NP-0026 | zero. Form 740-NP, Section A, line 5 must match Worksheet A, line 12.   |
| I ORMANIA              | שמנם ויוואווומנלוו          | / TUNF TUULU               | A copy of the signed Schedule FD is required when Form 740-NP, Section A, line 22 is  |
|                        |                             |                            | greater than zero. The PDF attachment must be named FoodDonationTaxCredit or  |
|                        |                             | F740NP-0027                | KYSCHFD.  |
| FORM740NP              | Missing Form                | 1740NF-0027                |   |
|                        |                             |                            | The allowable itemized deduction on Form 740-NP, line 11 does not match Schedule A,   |
| FORM740NP              | Missing Form Missing Data   | F740NP-0029                | The allowable itemized deduction on Form 740-NP, line 11 does not match Schedule A, page 1, line 32 or line 36 or Schedule A, page 2, line 10.  |
|                        |                             |                            | page 1, line 32 or line 36 or Schedule A, page 2, line 10.  |
|                        |                             |                            |   |
| FORM740NP              | Missing Data                | F740NP-0029                | page 1, line 32 or line 36 or Schedule A, page 2, line 10.  The state of residency at the end of the tax year on Form 740-NP, line 4 is required for  |
| FORM740NP<br>FORM740NP | Missing Data  Data Mismatch | F740NP-0029<br>F740NP-0030 | page 1, line 32 or line 36 or Schedule A, page 2, line 10.  The state of residency at the end of the tax year on Form 740-NP, line 4 is required for taxpayers filling as a full-year nonresident of KY. KY is not a valid entry.  Error in Family Size Tax Credit. |
| FORM740NP<br>FORM740NP | Missing Data  Data Mismatch | F740NP-0029<br>F740NP-0030 | page 1, line 32 or line 36 or Schedule A, page 2, line 10.  The state of residency at the end of the tax year on Form 740-NP, line 4 is required for taxpayers filing as a full-year nonresident of KY. KY is not a valid entry.                                    |

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| FORM740NP                | Missing Data                  | F740NP-0066                              | The taxpayer's and/or spouse's name is missing or incomplete.   |
|--------------------------|-------------------------------|--|---|
| I OINIT/ HUINF           | Prissing Data                 | 1 7 TOINT TOOU                           | Invalid direct debit routing number. The routing number must be numeric only and first 2  |
| FORM740NP                | Incorrect Data                | F740NP-0069                              | digits must begin with 01 through 12 or 21 through 32.  |
| FORM740NP                | Missing Data                  | F740NP-0071                              | Taxpayer address is missing or incomplete.  Invalid direct debit date. Valid dates for debit payments of estimated tax for  |
|                          |                               |  | tax year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January   |
| FORM740NP                | <b>Incorrect Data</b>         | F740NP-0073                              | 16, 2018. Please select valid dates and resubmit the return.  |
| FORMETON                 |                               |  | Invalid direct debit account number. The account number must be numeric only. Cannot  |
| FORM740NP                | Incorrect Data                | F740NP-0074                              | contain spaces and /or dashes.  Invalid direct debit amount. The debit amount must equal amount owed on the return,   |
| FORM740NP                | Incorrect Data                | F740NP-0075                              | Form 740-NP, line 40.   |
|                          | Incorrect Butta               | 17 10111 0070                            | Invalid direct debit date. Debit payments for additional tax due cannot be warehoused   |
| FORM740NP                | Incorrect Data                | F740NP-0076                              | after the April 18th filing deadline.   |
|                          |                               |  | Invalid direct debit or direct deposit request. Cannot request direct debit on refund or  |
| FORM740NP                | Incorrect Data                | F740NP-0077                              | direct deposit on tax due return. Direct deposits are not valid for Form 740-NP.  |
| FORM740NP                | Incorrect Data                | F740NP-0081                              | Divide multiple payments for estimate tax into equal whole dollar amounts.  |
| FORM740NDD               | In commont Data               | E740NPD 0001                             | Anguage to any all of Quartiese A. Cindicates the Form 740 MD D is not applicable   |
| FORM740NPR<br>FORM740NPR | Incorrect Data Missing Data   | F740NPR-0001<br>F740NPR-0002             | Answers to one or all of Questions A - C indicates the Form 740-NP-R is not applicable.  The Kentucky Employer information must be provided with the Form 740-NP-R. |
| TOTALITY TOTALITY        | Whooling Data                 | 777011111111111111111111111111111111111  | The Kentucky tax withheld, Form 740-NP-R, line 1, must equal the sum of all state withholding   |
|                          |                               |  | amounts from the income tax statements where the state abbreviation code listed is KY.  |
| FORM740NPR               | Data Mismatch                 | F740NPR-0003                             | The 740-NP-R is applicable to one filer. (Added 12/13/2016)   |
| FORM740NPR<br>FORM740NPR | Incorrect Data Incorrect Data | F740NPR-0004<br>F740NPR-0077             | Direct deposits are not allowed for Form 740-NP-R.  |
| FORM740NPX               | Incorrect Data                | F740NPX-0077                             | Invalid direct debit routing number. Routing number must be numeric only and first 2  |
|                          |                               |  | digits must begin with 01 through 12 or 21 through 32.  |
| FORM740NPX               | Incorrect Data                | F740NPX-0074                             | Invalid direct debit account number. Account number must be numeric only. Cannot  |
| FORM740NPX               | Incorrect Data                | F740NPX-0075                             | contain spaces and /or dashes.  When requesting a direct debit of tax due, the payment amount in the financial  |
| ON1740NFA                | THEOHECT Data                 | 1 / TUITE A-UU/ 3                        | transaction must match the total due with Form 740-X.   |
| FORM740NPX               | Incorrect Data                | F740NPX-0078                             | Invalid direct debit date. Valid dates for debit payments of estimated tax for  |
|                          |                               |  | tax year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January   |
| FORM740NPX               | Incorrect Data                | F740NPX-0080                             | 16. 2018. Please select valid dates and resubmit the return.  Divide multiple payments for estimate tax into equal whole dollar amounts.                            |
| FORM740NPX               | Missing Form                  | F740NPX-0081                             | Form 1040-X must be provided. A copy submitted as a pdf attachment using file name  |
|                          |                               |  | 1040X or Form1040X is acceptable.   |
| FORM740NPX<br>FORM740X   | Incorrect Data Incorrect Data | F740NPX-0082<br>F740X-0073               | Direct Deposit is not a valid option for an amended return.  Invalid direct debit routing number. Routing number must be numeric only and first 2                   |
| FURIM74UX                | Incorrect Data                | F740X-0073                               | digits must begin with 01 through 12 or 21 through 32.  |
| FORM740X                 | Incorrect Data                | F740X-0074                               | Invalid direct debit account number. Account number must be numeric only. Cannot  |
| EODM740V                 | In a sum of Data              | 5740V 0075                               | contain spaces and /or dashes.  |
| FORM740X                 | Incorrect Data                | F740X-0075                               | When requesting a direct debit of tax due, the payment amount in the financial transaction must match the total due with Form 740-X.                                |
| FORM740X                 | Incorrect Data                | F740X-0078                               | Invalid direct debit date. Valid dates for debit payments of estimated tax for  |
|                          |                               |  | tax year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January   |
| FORM740X                 | Incorrect Data                | F740NPX-0080                             | 16. 2018. Please select valid dates and resubmit the return.  Divide multiple payments for estimate tax into equal whole dollar amounts.                            |
| FORM740X                 | Missing Form                  | F740X-0081                               | Form 1040-X must be provided. A copy submitted as a pdf attachment using file name  |
|                          |                               |  | 1040X or Form1040X is acceptable.   |
| FORM740X<br>FORM740NP    | Incorrect Data Missing Data   | <b>F740X-0082</b><br>F8582K-0046         | Direct Deposit is not a valid option for an amended return. Incomplete data on Form 8582K   |
| FORM740                  | Missing Data                  | F8582K-0048                              | Incomplete data on Form 8582K   |
|                          |                               |  | The Qualifications section on Form 8863-K is incomplete. It is required when filing Form  |
| FORM740NP                | Missing Data                  | F8863K-0047                              | 8863-K. The American Opportunity section of Form 8863-K is incomplete. It is required in order  |
| FORM740NP                | Missing Data                  | F8863K-0048                              | to claim the credit.  |
| FORM740                  | Missing Data                  | F8863K-0049                              | Incomplete qualifications data on Form 8863K.   |
| FORM740ND                | Missing D-t-                  | E0063K 0040                              | The name and address of the Kentucky institution is required on Form 8863-K if an   |
| FORM740NP                | Missing Data                  | F8863K-0049                              | education tuition tax credit is claimed.  The American Opportunity Credit section of Form 8863-K is incomplete. It is required in                                   |
| FORM740                  | Missing Data                  | F8863K-0050                              | order to claim the credit.  |
| FORM740                  | Missing Data                  | F8863K-0051                              | Name and address of Kentucky institution required on Form 8863K.  |
| FORM740                  | Math Error                    | F8863K-0052                              | Form 8863K, line 1, column f exceeds allowable amount.  |
| FORM740<br>FORM740       | Math Error<br>Math Error      | F8863K-0053<br>F8863K-0054               | Form 8863K, line 1, column f is mathematically incorrect. Form 8863K, line 2 is mathematically incorrect.   |
| . 3.4.7.10               |                               |  |   |
| FORM740                  | Math Error                    | F8863K-0055                              | The Lifetime Learning Credit claimed on Form 8863-K, line 8 exceeds allowable amount.   |
| FORM740<br>FORM740NP     | Math Error<br>Math Error      | F8863K-0056<br>F8863K-F740NP-0052        | Form 8863K, line 17 is mathematically incorrect.  Form 8863K, line 1, column f exceeds allowable amount.  |
| FORM740NP                | Math Error                    | F8863K-F740NP-0053                       | Form 8863K, line 1, column f is mathematically incorrect.   |
| FORM740NP                | Math Error                    | F8863K-F740NP-0054                       | Form 8863K, line 2 is mathematically incorrect.   |
| EODM740ND                | Math Free:                    | E0062K E240ND 0055                       | The Lifetime Learning Credit claimed on Form 2002 IV line 9 accessed  |
| FORM740NP<br>FORM740NP   | Math Error<br>Math Error      | F8863K-F740NP-0055<br>F8863K-F740NP-0056 | The Lifetime Learning Credit claimed on Form 8863-K, line 8 exceeds allowable amount. Form 8863K, line 17 is mathematically incorrect.                              |
| . 513 77 TOINI           | Incorrect Data                | FEPAY-0073                               | Invalid direct debit routing number. Routing number must be numeric only and first 2  |
| FORMEPAY                 |                               |  | digits must begin with 01 through 12 or 21 through 32.  |
| FORMEPAY                 | Incorrect Data                | FEPAY-0074                               | Invalid direct debit account number. Account number must be numeric only. Cannot  |
| IONMERAT                 | Incorrect Data                | FEPAY-0075                               | contain spaces and /or dashes.  When requesting a direct debit of tax due, the payment amount in the financial  |
| FORMEPAY                 | Ico. rect Dutu                | 5575                                     | transaction must match the total amount of tax due listed on Form EPAY.  Invalid direct debit date. Valid dates for debit payments of estimated tax for             |
|                          | Incorrect Data                | FEPAY-0078                               |   |
|                          |                               |  | tax year 2016 are: April 18, 2017, June 15, 2017, September 15, 2017, January 16, 2018. Please select valid dates and resubmit.                                     |
| FORMEPAY                 |                               |  | IAV, AVAUL LICASE SCIECT VAILA NAICS AND LESUVIIIL.   |

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|                           | 1                                 | 1                        |   |
|---------------------------|-----------------------------------|--------------------------|---|
|                           | Math Error                        | FEPAY-0079               | The amount of additional tax due plus penalty and interest must equal the total amount  |
| FORMEPAY                  |                                   |                          | of tax due.   |
|                           | Incorrect Data                    | FEPAY-0080               | Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused  |
| FORMEPAY                  |                                   |                          | more than 3 months.   |
| FORMEPAY                  | Incorrect Data                    | FEPAY-0081               | Divide multiple payments for estimate tax into equal whole dollar amounts.  |
| FORM40A102                |                                   | KYSUB-0063               | Duplicate Return. An electronic return was already received and processed.  |
| FORM740                   | Validation Error                  |                          | Duplicate Return. An electronic return was already received and processed.  |
| FORM740NP                 | Validation Error                  | KYSUB-0063               | Duplicate Return. An electronic return was already received and processed.  |
| FORM740                   | Missing Data                      | KYSUB-0064               | A copy of the federal return is required for all electronically filed Kentucky returns.   |
| FORM740NP                 | Missing Data                      | KYSUB-0064               | A copy of the federal return is required for all electronically filed Kentucky returns.   |
| FORM40A102                | Validation Error                  | KYSUB-0068               | The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.   |
| FORM740                   | Incorrect Data                    | KYSUB-0068               | The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.   |
| FORM740NP                 | Incorrect Data                    | KYSUB-0068               | The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.   |
| FORMERAY                  | Income at Data                    | KYCHD 0060               | The Software Identification Code has not been approved for electronic filing by the   |
| FORMEPAY<br>FORM40A102    | Incorrect Data Validation Error   | KYSUB-0068               | Kentucky Department of Revenue. Schema Failed Validation. See details.  |
|                           |                                   |                          |   |
| FORM740ND                 | Validation Error                  | KYSUB-0100               | Schema Failed Validation. See details.  |
| FORM740NP                 | Validation Error                  | KYSUB-0100               | Schema Failed Validation. See details.  |
| FORMEPAY<br>FORM40A102    | Validation Error                  | KYSUB-0100               | Schema Failed Validation. See details.  |
| FORM40A102<br>FORM740     | Validation Error Validation Error |                          | Manifest Data Missing   |
| FORM740<br>FORM740NP      |                                   | KYSUB-0101<br>KYSUB-0101 | Manifest Data Missing   |
|                           | Validation Error Validation Error | KYSUB-0101<br>KYSUB-0101 | Manifest Data Missing   |
| FORMEPAY<br>FORMADA 1 0 2 | Validation Error                  | KYSUB-0101               | Manifest Data Missing State Poture Data Missing   |
| FORM40A102<br>FORM740     | Validation Error                  | KYSUB-0102               | State Return Data Missing   |
| FORM740<br>FORM740NP      | Validation Error                  | KYSUB-0102               | State Return Data Missing State Return Data Missing   |
| FORMEPAY                  | Validation Error                  |                          | State Return Data Missing   |
| FORM40A102                |                                   |                          |   |
|                           | Validation Error                  |                          | Invalid Processing Year   |
| FORM740                   | Validation Error                  |                          | Invalid Processing Year   |
| FORM740NP                 | Validation Error                  | KYSUB-0103               | Invalid Processing Year   |
| FORMEPAY                  | Validation Error                  | KYSUB-0103               | Invalid Processing Year We are unable to process your submission due to technical difficulties. Please file a paper   |
| FORM40A102                | Validation Error                  | KYSUB-0105               | return.   |
| FORM740                   | Validation Error                  | KYSUB-0105               | We are unable to process your submission due to technical difficulties. Please file a paper return.   |
| FORM740NP                 | Validation Error                  | KYSUB-0105               | We are unable to process your submission due to technical difficulties. Please file a paper return.   |
| EODMEDAY.                 |                                   | 10/01/5 04 05            | We are unable to process your submission due to technical difficulties. Please file a paper   |
| FORMEPAY                  | Validation Error                  |                          | return.   |
| FORM40A102                | Validation Error                  |                          | Packaging of data and transmission payload must be in the proper format.  |
| FORM740                   | Validation Error                  |                          | Packaging of data and transmission payload must be in the proper format.  |
| FORM740NP                 | Validation Error                  |                          | Packaging of data and transmission payload must be in the proper format.  |
| FORMEPAY                  | Validation Error                  |                          | Packaging of data and transmission payload must be in the proper format.  |
| FORM40A102                |                                   | KYSUB-0107               | Mismatch of data (SSN or FEIN) between manifest and state xml.  |
| FORM740                   | Validation Error                  |                          | Mismatch of data (SSN or FEIN) between manifest and state xml.  |
| FORM740NP                 | Validation Error                  |                          | Mismatch of data (SSN or FEIN) between manifest and state xml.  |
| FORMEPAY                  | Validation Error                  |                          | Mismatch of data (SSN or FEIN) between manifest and state xml.  |
| FORM40A102                | Validation Error                  | KYSUB-0108               | Extension request denied. Extension request filed after deadline.   |
| FORM40A102                | Validation Error                  | KYSUB-0109               | Return Type/Form not accepted for electronic filing. Please submit paper return.  |
| FORM740                   | Validation Error                  | KYSUB-0109               | Return Type/Form not accepted for electronic filing. Please submit paper return.  |
| FORM740NP                 | Validation Error                  | KYSUB-0109               | Return Type/Form not accepted for electronic filing. Please submit paper return.  |
| FORMEPAY                  | Validation Error                  | KYSUB-0109               | Return Type/Form not accepted for electronic filing. Please submit paper return.  The ReturnType and/or StateSubmissionType are mismatched with the type of return or         |
| FORM40A102                | Validation Error                  | KYSUB-0110               | form submitted.   |
| FORM740                   | Validation Error                  | KYSUB-0110               | The ReturnType and/or StateSubmissionType are mismatched with the type of return or form submitted.   |
| FORM740NP                 | Validation Error                  | KYSUB-0110               | The ReturnType and/or StateSubmissionType are mismatched with the type of return or form submitted.   |
| FORMEPAY                  | Validation Error                  | KYSUB-0110               | The ReturnType and/or StateSubmissionType are mismatched with the type of return or form submitted.   |
|                           |                                   |                          | Adjusted gross income in the medical and dental expenses, casualty and theft losses and the job expenses sections must equal the KY adjusted gross income from Form 740, line |
| FORM740                   | Math Error                        | SA-F740-0001             | 9. The Ky adjusted gross income is the net value of the taxpayer and spouse columns.  |
| FORM740                   | Math Error                        | SA-F740-0002             | Schedule A, line 33 is mathematically incorrect.  |
| FORM740                   | Missing Data                      | SA-F740-0003             | Missing Schedule A or data incomplete.  |
| FORM740                   | Incorrect Data                    | SA-F740-0004             | Form 740, line 10 must match Schedule A, line 33 or Part I, lines 4 plus line 5 or Part II, line 10, column A plus column B when itemizing deductions.                        |
|                           |                                   |                          | Schedule A fields for adjusted gross income in the medical and dental expenses section, casualty and theft losses section and the job expenses section must equal the federal |
| FORM740NP                 | Math Error                        | SA-F740NP-0001           | adjusted gross income from Form 740-NP, line 8.   |
| FORM740NP                 | Math Error                        | SA-F740NP-0002           | Schedule A, line 32 is mathematically incorrect.  |
| FORM740NP                 | Missing Data                      | SA-F740NP-0003           | Missing Schedule A or data incomplete.  |
|                           |                                   |                          | The federal adjusted gross income on Schedule A, line 33 does not match the amount on   |
| FORM740NP                 | Data Mismatch                     | SA-F740NP-0005           | Form 740-NP, line 8.  |
| FORM740                   | Math Error                        | SJ-F740-0001             | Calculation error(s) on Schedule J.   |
| FORM740                   | Missing Data                      | SJ-F740-0002             | Incomplete data on Schedule J.  |
| FORM740                   | Data Mismatch                     | SJ-F740-0003             | Schedule J, line 22 does not match Form 740, line 12.   |
| FORM740NP                 | Math Error                        | SJ-F740NP-0001           | Calculation error(s) on Schedule J.   |
|                           |                                   |                          |   |

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## IMF Reject Codes Sorted by Code

| FORM740NP    | Missing Data   | SJ-F740NP-0002                   | Incomplete data on Schedule J.  |
|--------------|----------------|----------------------------------|---|
| FORM740NP    | Data Mismatch  | SJ-F740NP-0003                   | Schedule J, line 22 does not match amount claimed on Form 740-NP, line 14.  |
| FORM740NP    | Incorrect Data | SME-F740NP-0001                  | Form 740-NP, Section D, line 2, column A must match Schedule ME, line 4c.   |
|              |                |                                  | The Kentucky moving expense reimbursement on Schedule ME, line 5 does not match   |
| FORM740NP    | Incorrect Data | SME-F740NP-0002                  | the amount claimed on Form 740-NP, Section D, line 2, column B.   |
|              |                | İ                                | Schedule ME is missing and is required if a moving expense/reimbursement on Form 740-   |
| FORM740NP    | Missing Form   | SME-F740NP-0003                  | NP, lines 2 or 21, column B is listed.  |
|              |                |                                  | The Kentucky allowable moving expense on Schedule ME, line 7 does not match Form  |
| FORM740NP    | Incorrect Data | SME-F740NP-0004                  | 740-NP, page 4, Section D, line 21, Column B.   |
| FORM740      | Math Error     | SM-F740-0001                     | Schedule M, line 8, column A is mathematically incorrect.   |
| FORM740      | Math Error     | SM-F740-0002                     | Schedule M, line 8, column B is mathematically incorrect.   |
| FORM740      | Missing Data   | SM-F740-0004                     | Schedule M missing or data incomplete.  |
| FORM740      | Incorrect Data | SP-F740-0001                     | Schedule P total exclusion does not match amount claimed on Schedule M.   |
|              |                | İ                                | Schedule P total exclusion does not match amount claimed on Form 740-NP, page 4,  |
| FORM740NP    | Incorrect Data | SP-F740NP-0001                   | Section D, line 10(b) Column B.   |
| FORM740      | Missing Data   | WA-F740-0058                     | Recipient Name and SSN are required when completing Worksheet A.  |
|              |                |                                  | KY residents must report all income received including income from sources outside KY. Within certain limitations, a credit for income tax paid to another state may be claimed on Worksheet A. Name of other state must be listed on Worksheet A in order to claim credit. Full year nonresidents may not claim this credit. The credit is limited to the amount of tax paid to the other state or the amount of KY tax savings had the income reported to the other state been omitted, whichever is less. A return must be filed with the other state in order to claim this credit. Credit for tax withheld by another state is not allowed. A credit for tax paid to a reciprocal state on certain types of income is not allowed. The type of income reported to the other state must be listed on Worksheet A. |
| FORM740      | Incorrect Data | WA-F740-0059                     | (See Worksheet A instructions for limitations and reciprocal state information.)  |
| FORM740      | Incorrect Data | WA-F740-0059<br>WA-F740-0060     | Missing other state name on Worksheet A.  |
| FORM740      | Incorrect Data | WA-F740-0000<br>WA-F740-0061     | KY is not a valid entry on Worksheet A, tax paid to other states worksheet.   |
| FORM740      | Math Error     | WA-F740-0001<br>WA-F740-0062     | Worksheet A, line 12 should be the lesser of line 10 or line 11.  |
| FORM740NP    | Missing Data   | WA-F740NP-0058                   | Recipient Name and SSN are required when completing Worksheet A.  |
|              |                |                                  | KY residents must report all income received including income from sources outside KY. Within certain limitations, a credit for income tax paid to another state may be claimed on Worksheet A. Name of other state must be listed on Worksheet A in order to claim credit. Full year nonresidents may not claim this credit. The credit is limited to the amount of tax paid to the other state or the amount of KY tax savings had the income reported to the other state been omitted, whichever is less. A return must be filed with the other state in order to claim this credit. Credit for tax withheld by another state is not allowed. A credit for tax paid to a reciprocal state on certain types of income is not allowed. The type of income reported to the other state must be listed on Worksheet A. |
| FORM740NP    | Incorrect Data | WA-F740NP-0059                   | (See Worksheet A instructions for limitations and reciprocal state information.)  |
| FORM740NP    | Incorrect Data | WA-F740NP-0060                   | Missing other state name on Worksheet A.  |
| FORM740NP    | Incorrect Data | WA-F740NP-0061                   | KY is not a valid entry as the name of the other state on Worksheet A.  |
| FORM740NP    | Math Error     | WA-F740NP-0062                   | Worksheet A, line 12 should be the lesser of line 10 or line 11.  |
|              | 2400           |                                  | The LLE name, address, FEIN, Ky corporate account number and ownership percentage   |
| FORM740      | Missing Data   | WC-F740-0063                     | are required when completing Worksheet C.   |
| FORM740      | Math Error     | WC-F740-0064                     | Worksheet C, line 8 should be the lesser of line 6 or line 7.   |
| 1 OIXI:17-TU | FIGURE LITTOR  | 1,51740 0004                     | The LLE name, address, FEIN, Ky corporate account number and ownership percentage   |
| FORM740NP    | Missing Data   | WC-F740NP-0063                   | are required when completing Worksheet C.   |
|              |                |                                  |   |
| FORM740NP    | Math Error     | WC-F740NP-0063<br>WC-F740NP-0064 | Worksheet C, line 8 should be the lesser of line 6 or line 7.   |

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