

KY Department of Revenue TY2019 Corporate/LLET Electronic Filing Reject Codes

Reject Code	Reject Code Description	Error Category	Element Name
Form 720 Reject Codes			
F720-0001	Form 720 - The tax period beginning date cannot be after 12/31/2019.	Validation Error	TaxPeriodBeginDt
F720-0002	Form 720 - The taxable period beginning and ending date time span cannot exceed 53+ weeks.	Validation Error	TaxPeriodEndDt
F720-0003	If Form 720, Section B, elective consolidated box is checked, then a completed Schedule 851-K must be attached.	Missing data	TaxRetelectiveConsidatedInd
F720-0004	Form 720 - the Kentucky Corporate/LLET Account Number is missing or does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Validation Error	KyCorpLLETAcctNumber
F720-0005	If Form 720, Section B, elective consolidated box is checked, a completed Form 722 must be attached.	Missing data	TaxRetelectiveConsidatedInd
F720-0008	If Form 720, Section B, elective consolidated box is checked, a completed Schedule KCR must be attached.	Missing data	TaxRetelectiveConsidatedInd
F720-0009	If Form 720, Section B, elective consolidated box is checked, a completed Schedule CR must be attached.	Missing data	TaxRetelectiveConsidatedInd
F720-0011	Form 720 - Based on FEIN provided, the Kentucky Corporate/LLET Account Number does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Validation Error	EntityFEIN
F720-0015	If Form 720, Part I, line 5 has an amount reported, then a completed Schedule TCS must be attached.	Missing data	NonrefundableTaxCrLLET
F720-0018	If Form 720, Part I, line 7 has an amount reported, then PTE-WH's must be attached.	Missing data	PTEWHTax
F720-0023	Form 720, Part I, line 22 should be equal to line 17 less lines 18 through 21.	Math error	LLETRefundAmt
F720-0024	Form 720, Part II, line 1 should be equal to 720, Part III, line 20 multiplied by 5%.	Math error	CorpIncTax
F720-0027	If Form 720, Part II, line 7 has an amount reported, then a completed Schedule TCS should be attached.	Missing data	NonrefundableTaxCrCorp
F720-0038	Form 720, Part III, line 1 should equal the Federal 1120, line 28.	Data Mismatch	FedTaxableCorpInc
F720-0039	If Form 720, Part III, line 6 has an amount reported, then a completed Schedule RPC must be attached.	Missing data	AddRPCExp
F720-0041	If Form 720, Part III, line 8 has an amount reported, a completed Schedule O-720 must be attached.	Missing data	AddOther
F720-0045	If Form 720, Part III, line 15 has an amount reported, then a completed Schedule O-720 must be attached.	Missing data	SubtractOther
F720-0048	If Form 720, Part III, line 19 has an amount reported, then a completed Schedule NOL must be attached.	Missing data	SubtractCurrentNOLAdj
F720-0052	Form 720, Part III, line 20 should be equal to 720 Part III, line 18 less line 19.	Math error	NetTaxableCorpIncSubtotal
F720-0055	If Form 720, Schedule Q, question 7, "Yes" box is checked, then a completed Schedule RPC must be attached.	Missing data	RelatedPartyCost
F720-0060	If Form 720, Part I, line 2 has an amount reported, then Schedule RC-R , 8874(K), or Schedule DS pages 1 and 2 must be attached.	Missing data	RecaptureTaxCrLLET
F720-0061	If Form 720, Part II, line 2 has an amount reported, then Schedule RC-R , 8874(K), or Schedule DS pages 1 and 2 must be attached.	Missing data	RecaptureTaxCrCorp
F720-0074	If Form 720, Part III, line 14 has an amount reported, then a completed Kentucky form 4562-K must be attached.	Math error	SubtractDepreciationAdj
F720-0075	If Form 720, Part III, line 13 has an amount reported, then a completed federal Form 5884 must be attached.	Missing data	SubtractFedWorkOppCr

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Reject Code	Reject Code Description	Error Category	Element Name
Form 720S Reject Codes			
F720S-0001	Form 720S - The tax period beginning date cannot be after 12/31/2019.	Validation Error	TaxPeriodBeginDt
F720S-0002	Form 720S - The taxable period beginning and ending date time span cannot exceed 53+ weeks.	Validation Error	TaxPeriodEndDt
F720S-0004	Form 720S - The Kentucky Corporate/LLET Account Number is missing or does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Validation Error	KyCorpLLETAcctNumber
F720S-0008	Form 720S - Based on FEIN provided, the Kentucky Corporate/LLET Account Number does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Validation Error	SCorpFEIN
F720S-0009	Form 720S, Box C (Number of Shareholders) should agree with the number of Kentucky Schedule(s) K-1 submitted.	Data Mismatch	NumberOfShareholders
F720S-0010	If Form 720S, Part I, line 2 is greater than zero, then completed Form 8874(K)-B, Schedule RC-R, or Schedule DS pages 1 and 2 must be attached.	Data Mismatch	TaxCreditRecapture
F720S-0012	If Form 720S, Part I, line 5 has an amount greater than zero, then a completed Kentucky Schedule TCS must be attached.	Data Mismatch	NonrefundableTaxCredits
F720S-0022	Form 720S, Part I, line 21 should equal Part I, Line 16 less lines 17 through 20.	Math Error	LLETRefundAmt
F720S-0023	Form 720S, Part II, line 4 should equal the sum of Part II, lines 1 through 3.	Math Error	IncomeTaxDueSubtotal
F720S-0029	Form 720S, Part II, Line 17 should equal Part II, line 12 less lines 13 through 16.	Math Error	TaxRefundAmt
F720S-0032	If Form 720S, Part III, line 4 has an amount reported, then a completed Schedule RPC must be attached.	Data Mismatch	RelatedPartyExp
F720S-0033	If Form 720S, Part III, line 5 has an amount reported, then a completed Schedule O-PTE must be attached.	Data Mismatch	OtherExpAdditions
F720S-0035	If Form 720S, Part III, line 7 has an amount reported, then a completed federal Form 5884 must be attached.	Data Mismatch	FedWorkOppCr
F720S-0037	If Form 720S, Part III, line 5 has no amount reported and Form 720S, Part III, line 9 has an amount reported, then a completed Kentucky Schedule O-PTE must be attached.	Data Mismatch	OtherExpSubtractions
F720S-0038	Form 720S, Part III, line 10 should equal the sum of lines 1 through 5 less lines 7 through 9.	Math Error	KyOrdinaryIncLoss
F720S-0040	If Form 720S, Schedule K, Section A, line 1 has an amount reported, then it should agree with the sum of Kentucky ordinary income (loss) from trade or business activities from all 720S Schedule(s) K1 submitted with this return.	Data Mismatch	KYIncLossFromBusnActivity
F720S-0211	If Form 720S, Schedule Q, question 7, "Yes" box is checked, then a completed Schedule RPC must be attached.	Data Mismatch	RPC

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Reject Code	Reject Code Description	Error Category	Element Name
Form 720U Reject Codes			
F720U-0001	Form 720U - The tax period beginning date cannot be after 12/31/2019.	Validation Error	TaxPeriodBeginDt
F720U-0002	Form 720U - The taxable period beginning and ending date time span cannot exceed 53+ weeks.	Validation Error	TaxPeriodEndDt
F720U-0004	Form 720U - the Kentucky Corporate/LLET Account Number is missing or does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Validation Error	KyCorpLLETAcctNumber
F720U-0011	Form 720U - Based on FEIN provided, the Kentucky Corporate/LLET Account Number does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Validation Error	EntityFEIN
F720U-0015	A separate completed Schedule TCS must be attached for each subsidiary of the unitary combined group filing the return with an amount reported on Form 720U, Schedule U9, Section A, specific subsidiary column, line 5.	Missing data	NonrefundableTaxCrLLET
F720U-0016	A separate completed Schedule COGS must be attached for each subsidiary of the unitary combined group filing the return with an amount reported on Form 720U, Schedule U8, Section A and/or Section B, specific subsidiary column, line 4.	Missing data	LLETTaxLiab
F720U-0018	Separately completed Form PTE-WH(s) must be attached for each specified subsidiary of the unitary combined group filing the return with an amount reported on on Form 720U, Schedule U9, Section A, specific subsidiary column, line 7.	Missing data	PTEWHTax
F720U-0023	Form 720U, Schedule U9, Section A, line 22 should be equal to line 17 less lines 18 through 21 within each subsidiary column.	Math error	LLETRefundAmt
F720U-0024	Form 720U, Schedule U9, Section B, line 1 for each subsidiary column should be equal to 720U, Schedule U5, Section D, matching subsidiary column, line 8.	Math error	CorpIncTax
F720U-0025	Form 720U, Schedule U9, Section B, line 21 should be equal to line 16 less lines 17 through 20 within each subsidiary column.	Math error	
720U-0026	Form 720U, Schedule U9, Section A, line 1 for each subsidiary column should be equal to 720U, Schedule U8, Section E, matching subsidiary column, line 1.	Math error	
F720U-0027	A separate completed Schedule TCS must be attached for each subsidiary of the unitary combined group filing the return with an amount reported on Form 720U, Schedule U9, Section B, specific subsidiary column, line 7.	Missing data	NonrefundableTaxCrCorp
F720U-0039	A separate completed Schedule RPC must be attached for each subsidiary of the unitary combined group filing the return with an amount reported on Form 720U, Schedule U4, specific subsidiary column, line 6.	Missing data	AddRPCExp
F720U-0054	If amount is present on Form 720U, Schedule U4, line 15 in any unitary subsidiary column, then at least one Kentucky 720S, 765, or 765-GP Schedule K-1 with Shareholder's or Partner's FEIN matching specified Unitary Subsidiary's FEIN should be attached.	Missing data	
F720U-0055	If Form 720U, Schedule U1, question 9, "Yes" box is checked, then a completed Schedule RPC must be attached.	Missing data	RelatedPartyCost
F720U-0060	A separate completed Schedule Schedule RC-R , 8874(K), or Schedule DS pages 1 and 2 must be attached for each subsidiary of the unitary combined group filing the return with an amount reported on Form 720U, Schedule U9, Section A, specific subsidiary column, line 2.	Missing data	RecaptureTaxCrLLET
F720U-0061	A separate completed Schedule Schedule RC-R , 8874(K), or Schedule DS, pages 1 and 2 must be attached for each subsidiary of the unitary combined group filing the return with an amount reported on Form 720U, Schedule U9, Section B, specific subsidiary column, line 2.	Missing data	RecaptureTaxCrCorp
F720U-0074	A separate completed Kentucky Form 4562-K must be attached for each subsidiary of the unitary combined group filing the return with an amount reported on Form 720U, Schedule U4, specific subsidiary column, line 23.	Missing data	SubtractDepreciationAdj
F720U-0075	A separate completed federal Form 5884 must be attached for each subsidiary of the unitary combined group filing the return with an amount reported on Form 720U, Schedule U4, specific subsidiary column, line 22.	Missing data	SubtractFedWorkOppCr

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Reject Code	Reject Code Description	Error Category	Element Name
Form 725 Reject Codes			
F725-0002	Form 725 - The tax period beginning date cannot be after 12/31/2019.	Validation Error	TaxPeriodBeginDt
F725-0003	Form 725 - The taxable period beginning and ending date time span cannot exceed 53+ weeks.	Validation Error	TaxPeriodEndDt
F725-0005	Form 725 - The Kentucky Corporate/LLET Account Number is missing or does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306.	Validation Error	KyCorpLLETAcctNumber
F725-0008	Form 725- Based on FEIN/SSN provided, the Kentucky Corporate/LLET Account Number does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306.	Validation Error	SCorpFEIN
F725-0009	Form 725, Part I, line 11 should equal the sum of Part I, lines 1 through 9 less line 10.	Math Error	NetDistribIncome
F725-0010	If Form 725, Part I, line 12 is less than 100%, then a completed Schedule A must be attached.	Math Error	ApportionmentOrPct
F725-0011	If Form 725, Part II, line 2 has an amount reported, then a completed Schedule RC-R, 8874(K), or Schedule DS pages 1 and 2 must be attached.	Math Error	TaxCreditRecapture
F725-0014	Form 725, Part II, line 6 should equal the greater of Part II, line 3 less lines 4 and 5 or \$175.	Math Error	LLETLiability
F725-0018	Form 725, Part II, line 19 should equal line 15 less lines 16 through 18.	Math Error	LLETRefundAmt
Form 725-EZ Reject Codes			
F725EZ-0001	Form 725-EZ - The Kentucky Corporate/LLET Account Number is missing or does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306.	Validation Error	KyCorpLLETAcctNumber
F725EZ-0002	Form 725-EZ - Based on FEIN/SSN provided, the Kentucky Corporate/LLET Account Number does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306.	Validation Error	SCorpFEIN
F725EZ-0003	If Form 725-EZ, Part II, (Line 5 is greater than line 6), then Part II, Line 7 should be equal to Part II, (line 5 less line 6).	Validation Error	LLETLiability
F725EZ-0004	If Form 725-EZ, Part II, (Line 6 is greater than line 5), then Part II, Line 8 should be equal to Part II, (line 6 less line 5).	Validation Error	LLETRefundAmt
F725EZ-005	A Qualified Investment Pass-through Entity (QIP) cannot file this form. They must file a regular Form 725.	Validation Error	QualifiedInvestmentPTEInd
KYSUB-0111	Taxable Period Ending (MM/YY) is not equal to Taxable Year Ending (MM/YY). If 52/53 filer, make sure Taxable Period Beginning and Ending Dates are entered per instructions.	Validation Error	

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Reject Code	Reject Code Description	Error Category	Element Name
Form 765 Reject Codes			
F765-0001	Form 765 - The tax period beginning date cannot be after 12/31/2019.	Validation Error	TaxPeriodBeginDt
F765-0002	Form 765 - Taxable period beginning and ending date time span cannot exceed 53+ weeks.	Validation Error	TaxPeriodEndDt
F765-0004	Form 765 - The Kentucky Corporate/LLET Account Number is missing or does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Validation Error	KyCorpLLETAcctNumber
F765-0008	Form 765 - Based on FEIN provided, the Kentucky Corporate/LLET Account Number does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Data Mismatch	PartnershipFEIN
F765-0010	If Form 765, Part I, line 1 has an amount reported, then a completed federal form 1065 must be attached.	Missing data	FedOrdinaryIncLoss
F765-0012	If Form 765, Part I, line 4 has an amount reported, then a completed Schedule RPC must be attached.	Missing data	RelatedPartyExp
F765-0013	If Form 765, Part I, line 5 has an amount reported, then a completed Schedule O-PTE must be attached.	Missing data	OtherExpAdditions
F765-0015	If Form 765, Part I, line 7 has an amount reported, then a completed federal Form 5884 must be attached.	Missing data	FedWorkOppCr
F765-0017	If Form 765, Part I, line 5 has no amount reported and Form 765, Part I, line 9 has an amount reported, then a completed Kentucky Schedule O-PTE must be attached.	Missing data	OtherExpSubtration
F765-0019	If Form 765, Part II, line 2 is greater than zero, then a completed Form 8874(K)-B, Schedule RC-R, or Schedule DS pages 1 and 2 must be attached.	Missing data	TaxCreditRecapture
F765-0021	If Form 765, Part II, line 5 has an amount reported, then a completed Schedule TCS must be attached.	Missing data	NonrefundableTaxCredits
F765-0026	Form 765, Part II, line 19 should equal Part II, lines 15 less lines 16 through 18.	Math Error	LLETRefundAmt
F765-0027	If Form 765, Part I, line 1 has amount reported, then the amount should equal the amount on line 22 of the federal Form 1065 submitted with the return.	Data Mismatch	FedOrdinaryIncLoss
F765-0029	If Form 765, Schedule Q, question 7, "Yes" box is checked, then a completed Schedule RPC must be attached.	Missing data	RelatedPartyCost
F765-0040	If Form 765, Schedule K, Section A, line 1 has an amount reported, then it should agree with the sum of Kentucky ordinary income (loss) from trade or business activities from all 765 Schedule(s) K1 submitted with this return.	Data Mismatch	

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Reject Code	Reject Code Description	Error Category	Element Name
Form 765-GP Reject Codes			
F765GP-0001	The tax period beginning date on Form 765-GP cannot be after 12/31/2019.	Validation Error	TaxPeriodBeginDt
F765GP-0002	Form 765-GP Taxable period beginning and ending date time span cannot exceed 53+ weeks.	Validation Error	TaxPeriodEndDt
F765GP-0003	The initial box is not checked and the first 3 characters of name on record does match the first 3 characters of the name on the return.	Validation Error	BusinessNameLine1Txt + " " + BusinessNameLine2Txt
F765GP-0004	The Form 765-GP, Box B, number of partners does not agree with the number of Kentucky Schedule(s) K-1 submitted with the return.	Data Mismatch	NumberOfBusnPartners
F765GP-0005	Based on FEIN provided on Form 765-GP, the Federal Identification Number for the partnership does not match the Kentucky Department of Revenue's records. Please contact taxpayer registration at 502-564-3306 .	Data Mismatch	GeneralPartnershipFEIN
F765GP-0006	If Form 765-GP, Part I, line 1 has an amount reported, then a completed federal form 1065 must be attached.	Missing data	FederalOrdinaryIncFromForm1065
F765GP-0007	Form 765-GP, Part I, line 1 should be equal to the amount on the Federal Form 1065, line 22 submitted with the return.	Missing data	FederalOrdinaryIncFromForm1065
F765GP-0008	If Form 765-GP, Part I, line 5 has an amount reported, then a completed Schedule O-PTE must be attached.	Missing data	OtherAdditionsFromSchOPTE
F765GP-0009	Form 765-GP, Part I, line 6 should be equal to the sum of Part I, lines 1 through 5.	Math Error	TotalAdditionsToFedOrdinaryInc
F765GP-0010	If Form 765-GP, Part I, line 9 has an amount reported, then a completed Schedule O-PTE must be attached.	Missing data	OtherSubtractionsFromSchOPTE
F765GP-0040	If Form 765-GP, Schedule K, Section A, line 1 has an amount reported, then it should agree with the sum of Kentucky ordinary income (loss) from trade or business activities from all 765-GP Schedule(s) K1 submitted with this return.	Data Mismatch	

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Reject Code	Reject Code Description	Error Category	Element Name
Shared Common Forms Reject Codes			
KYSUB-0111	Taxable Period Ending (MM/YY) is not equal to Taxable Year Ending (MM/YY). If 52/53 filer, make sure Taxable Period Beginning and Ending Dates are entered per instructions.	Validation Error	
SA-0001	If the first check box on Schedule A is checked, then a completed Schedule A, Page 2 should be attached.	Missing data	NexusInd
SA-0003	Schedule A, Part I, line 3 should be equal to Part I, line 1 divided by line 2 multiplied by 100.	Math error	SalesFactor
SA-0011	Schedule A, Part II, line 1 should be equal to Form 720, Part III, line 17.	Data Mismatch	NetKyIncome
SA-0012	Schedule A, Part II, line 2(e) should be equal to the sum of Part II, lines 2(a), 2(b), 2(c), and 2(d).	Math error	NonbusnIncSubtotal
SA-0013	Schedule A, Part II, line 3 should be equal to Part II, line 2(e) minus line 2(f).	Math error	NetNonBusnInc
SA-0014	Schedule A, Part II, line 4 should be equal to Part II, line 1 minus line 3.	Math error	BusnIncTotal
SA-0015	If the provider code from front page of entity return is equal to 31, 32, 33, or 34, then Schedule A, Part II, line 5 should be equal to Schedule A, (Part II, line 4 multiplied by Part 1, line 12) divided by 100. If the provider code from front page of entity return is blank, then Schedule A, Part II, line 5 should be equal to Schedule A, (Part II, line 4 multiplied by Part I, line 3) divided by 100.	Math error	KyBusnInc
SA-0016	Schedule A, Part II, line 6(e) should be equal to the sum of Part II, lines 6(a), 6(b), 6(c), and 6(d).	Math error	KyNetIncSubtotal
SA-0017	Schedule A, Part II, line 7 should be equal to Part II, line 6(e) minus line 6(f).	Math error	NetKyNonBusnInc
SA-0018	Schedule A, Part II, line 8 should be equal to the sum of Part II, lines 5 and 7.	Math error	NetTaxableInc
SA-0019	Schedule A, Part II, line 8 should be equal to 720, Part III, line 18.	Data Mismatch	NetTaxableInc
SA-0032	Schedule A, Part I, Kentucky Receipts should be equal to Schedule A continuation sheet, Section A, Column D, lines 2 through 13 minus line 14 intercompany eliminations of this column.	Math error	EntityKySales
SA-0033	Schedule A, Part I, Total Receipts should be equal to Schedule A continuation sheet, Section A, Column E, lines 2 through 13 minus line 14 intercompany eliminations of this column.	Math error	EntityAllSales
SA-0038	Schedule A, Part I, Total Kentucky Receipts, line 16 should be equal to the sum of Schedule A continuation sheet, Section A, column D, line 15 for all page(s).	Math error	EntityKySales
SA-0039	Schedule A, Part I, Total Receipts, line 16 should be equal to the sum of Schedule A continuation sheet, Section A, column E, line 15 for all page(s).	Math error	EntityAllSales
SA-0043	Schedule A continuation sheet, Section B, line 14 Kentucky Receipts should be equal to the sum of Schedule A continuation sheet, Section B, column D, lines 2 through 13 for this page only.	Math error	EntityAllSales
SA-0044	Schedule A continuation sheet, Section B, line 14 Total Receipts should be equal to the sum of Schedule A continuation sheet, Section B, column E, lines 2 through 13 for this page only.	Math error	EntityAvgValueKyProp
SAC-0002	Schedule A, Section B, Column D, line 15 should be equal to the sum of line 14 of every Schedule A, Page 2 that is attached	Math error	KySalesTotal
SAC-0004	Schedule A, Section B, Column E, line 15 should be equal to the sum of line 14 of every Schedule A, Page 2 that is attached	Math error	AllSalesTotal
SAC-0013	Schedule A, Section C, Column D should be equal to Schedule A, Part I, line 1	Math error	TotalKySales
SAC-0014	Schedule A, Section C, Column D should be equal to Schedule A, Column D, Line 1 plus Section A, Column D, line 16 and Section B, Column D, line 15	Math error	TotalKySales
SAC-0015	Schedule A, Section C, Column E should be equal to Schedule A, Part I, line 2	Math error	TotalAllSales
SAC-0016	Schedule A, Section C, Column E should be equal to Schedule A, Column E, Line 1 plus Section A, Column E, line 16 and Section B, Column E, line 15	Math error	TotalAllSales
SCOGS-0009	Schedule COGS, Kentucky COGS, Column A, line 6 should equal the sum of Kentucky COGS, Column A, lines 1 through 5.	Math error	SubtotalKyLLETCOGS
SCOGS-0010	Schedule COGS, Kentucky Total COGS, Column B, line 6 should equal the sum of Kentucky Total COGS, Column B, lines 1 through 5.	Math error	SubtotalTotalLLETCOGS
SCOGS-0013	Schedule COGS, Kentucky Total COGS, Column A, line 8 should equal Column A, line 6 less line 7.	Data Mismatch	TotalCostOfGoodsSoldKyLLETCOGS
SCOGS-0014	Schedule COGS, Kentucky Total COGS, Column A, line 8 should equal Schedule L or Schedule L-C Section A, Column A, line 3a.	Data Mismatch	TotalCostOfGoodsSoldKyLLETCOGS
SCOGS-0015	Schedule COGS, Total COGS, Column B, line 8 should equal Column B, line 6 less line 7.	Math error	TotalLLETCostOfGoodsSold
SCOGS-0016	Schedule COGS, Total COGS, Column B, line 8 should equal Schedule L-C, Section A, Column B, line 3a.	Data Mismatch	TotalLLETCostOfGoodsSold

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Reject Code	Reject Code Description	Error Category	Element Name
SCR-0021	Schedule CR, Column 1, line 27 should be equal to the sum of all the amounts entered for this line for the parent and affiliates on CR and all other CR pages less Intercompany eliminations.	Math error	ConsolidatedTotals/TaxableIncomeConsolidated
SK1720S-0003	Form 720S K1 - The nonresident shareholders' taxable percentage of pro rata share items should equal 100% or the Schedule A must be completed.	Missing data	NonresPartnerPctDistribShare
SK1720S-0004	Form 720S K1 - The nonresident shareholders' taxable percentage of pro rata share items should equal the Schedule A, Section I, line 3; or if a provider code is entered in 720S, Box G, the nonresident shareholders' taxable percentage of pro rata share items should equal the Schedule A, Section I, line 12.	Data Mismatch	NonresPartnerPctDistribShare
SK1765-0003	Form 765 K1 - The nonresident partners' taxable percentage of distributive share items should equal 100% or the Schedule A must be completed.	Missing data	NonresPartnerPctDistribShare
SK1765-0004	Form 765 K1 - The nonresident partner's taxable percentage of distributive share items should equal the Schedule A, Section I, line 3; or if a provider code is entered in 765, Box G, the nonresident shareholders' taxable percentage of pro rata share items should equal the Schedule A, Section I, line 12.	Data Mismatch	NonresPartnerPctDistribShare
SK1765GP-0002	Form 765GP K1 - The nonresident partners' taxable percentage of distributive share items should equal 100% or the Schedule A must be completed.	Missing data	NonresPartnerPctDistribShare
SKCR-0023	Schedule KCR, Column 1, line 17 should equal Column 1, line 10 less lines 11 through 16	Math error	ConsolidatedTotals\NetIncome
SKCR-0025	Schedule KCR, Column 1, line 17 should equal 720, Part III, line 17	Math error	ConsolidatedTotals\NetIncome
SKCR-0032	Schedule KCR, Column 1, line 1 should equal Schedule CR, Consolidated Total Column, line 27.	Math error	FedTaxableIncome
SLLET-0014	Schedule L, Section D, line 1 should be equal to 720 Part I, line 1 or the 720S Part 1, line 1.	Data Mismatch	LLETTaxLiab
SLLET-0015	If Schedule L, Section D, line 1 is equal to Section C, line 3, then a completed Schedule COGS must be attached.	Missing data	LLETTaxLiab
SLLET-0016	Schedule L, Section D, line 1 should be equal to Form 725 or Form 765, Part II, line 1.	Data Mismatch	LLETTaxLiab
SO720-0001	If Schedule O-720, Part I, line 1 has an amount reported, then a completed Kentucky Schedule D must be attached.	Missing data	KyCapitalGains
SO720-0003	If Schedule O-720, Part I, line 2 and/or 3 has an amount reported, then a completed Kentucky Form 4797 must be attached.	Missing data	KyGainFromForm4797
SO720-0006	If Schedule O-720, Part I, line 7 has an amount reported, then the federal Form 8810 must be attached.	Missing data	FedAllowPassiveActivityLoss
SO720-0007	Schedule O-720, Part I, line 13 should equal the sum of Part I, lines 1 through 12.	Math error	AddToFedIncTotal
SO720-0008	Schedule O-720, Part I, line 13 should equal Form 720, Part III, line 8.	Data Mismatch	AddToFedIncTotal
SO720-0011	If Schedule O-720, Part II, line 2 and/or 3 has an amount reported, then a completed Kentucky Form 4797 must be attached.	Missing data	KyLossOn4797
SO720-0012	If Schedule O-720, Part II, line 6 has an amount reported, then a completed Kentucky Form 8810 must be attached.	Missing data	KyAlwblePssveActvtyLss
SO720-0013	Schedule O-720, Part II, line 14 should equal the sum of Part II, lines 1 through 13.	Math error	SubtractionsFedIncTotal
SO720-0014	Schedule O-720, Part II, line 14 should equal Form 720, Part III, line 15.	Data Mismatch	SubtractionsFedIncTotal
SRPC-0001	Schedule RPC, Part I, line 4 should equal the sum of Part I, lines 1, 2, and 3.	Math error	AddbackTotal
SRPC-0002	Schedule RPC, Part II, Section A, line 1 should equal Part III, Section A, line 5.	Data Mismatch	RelMemConsolKyCorpException
SRPC-0003	Schedule RPC, Part II, Section A, line 2 should equal Part III, Section B, line 5.	Data Mismatch	RelatedMembTxOtherStException
SRPC-0004	Schedule RPC, Part II, Section A, line 3 should equal Part III, Section C, line 14.	Data Mismatch	RelatedMemUSTxTreatyException
SRPC-0005	Schedule RPC, Part II, Section A, line 4 should equal the sum of Part II, Section A, lines 1, 2, and 3.	Math error	UnrelPartyTermsSameException
SRPC-0010	Schedule RPC, Part II, Section B, line 1 should equal Form 720, Part III, line 6; Form 720S, Part III, line 4; Forms 765 and 765-GP, Part I, line 4; or Form 720U, Schedule U4, line 6.	Data Mismatch	ExceptionAfterAddBackTotal
STCS-0001	If Schedule TCS, Part I, Column E has an LLET credit claimed, then a completed specific project credit form must be attached with this return.	Missing data	LLETTaxCrClaimed
STCS-0002	If Schedule TCS, Part II, Column E, line 1 has a LLET credit claimed for Farming Operation Networking tax credit, then a completed Schedule FON must be attached.	Missing data	LLETFONCr
STCS-0003	If Schedule TCS, Part II, line 3 has a LLET credit claimed for Unemployment tax credit, then a completed Schedule UTC must be attached.	Missing data	LLETUTCcr
STCS-0004	If Schedule TCS, Part II, Column E, line 4 has a LLET credit claimed for Recycling/Composting Equipment tax credit, then a completed Schedule RC must be attached.	Missing data	LLETRCcr

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Reject Code	Reject Code Description	Error Category	Element Name
STCS-0005	If Schedule TCS, Part II, Column E, line 5 has a LLET credit claimed for Coal Conversion tax credit, then a completed Schedule CC must be attached.	Missing data	LLETCCCr
STCS-0007	If Schedule TCS, Part II, Column E, line 7 has a LLET credit claimed for Qualified Research Facility tax credit, then a completed Schedule QR must be attached.	Missing data	LLETQRCr
STCS-0008	If Schedule TCS, Part II, Column E, line 9 has a LLET credit claimed for Voluntary Environmental Remediation tax credit, then a completed Schedule VERB must be attached.	Missing data	LLETVERBCr
STCS-0009	If Schedule TCS, Part II, Column E, line 10 has a LLET credit claimed for Biodiesel tax credit, then a completed Schedule BIO must be attached.	Missing data	LLETBIOCr
STCS-0011	If Schedule TCS, Part II, Column E, line 11 has a LLET credit claimed for Clean Coal Incentive tax credit, then a completed Schedule CCI must be attached.	Missing data	LLETCCICr
STCS-0012	If Schedule TCS, Part II, Column E, line 12 has a LLET credit claimed for Ethanol tax credit, then a completed Schedule ETH must be attached.	Missing data	LLETETHCr
STCS-0013	If Schedule TCS, Part II, Column E, line 13 has a LLET credit claimed for Cellulosic Ethanol tax credit, then a completed Schedule CELL must be attached.	Missing data	LLETCELLCr
STCS-0016	If Schedule TCS, Part II, Column E, line 14 has a LLET credit claimed for Railroad Maintenance and Improvement tax credit, then a completed Schedule RR-I must be attached.	Missing data	LLETRRICr
STCS-0017	If Schedule TCS, Part II, Column E, line 15 has a LLET credit claimed for Railroad Expansion tax credit, then a completed Schedule RR-E must be attached.	Missing data	LLETRECr
STCS-0018	If Schedule TCS, Part II, Column E, line 16 has a LLET credit claimed for ENDOW Kentucky tax credit, then a completed Schedule ENDOW must be attached.	Missing data	LLETENDOW
STCS-0020	If Schedule TCS, Part II, Column E, line 17 has a LLET credit for New Markets Development Program tax credit, then a completed Form 8874(K)-A must be attached.	Missing data	LLETNewMarkets
STCS-0021	Schedule TCS, Part III, Column E, line 1 (total LLET credits) should equal the sum of Schedule TCS, Part I, Column E, line 6 and Schedule TCS, Part II, Column E, line 22.	Math error	LLETAllCrTotal
STCS-0022	Schedule TCS, Part III, Column E, line 1 must be equal to the amount reported on Form 720 or 720S, Part I, line 5; Forms 725 or 765, Part II, line 5; or Form 720U, Schedule U9, Section A, line 5 for the applicable column for specific entity filing Schedule TCS.	Data Mismatch	LLETAllCrTotal
STCS-0023	If Schedule TCS, Part I, Column F has a Corporation credit claimed, then a completed specific project credit form must be attached.	Missing data	CreditClaimedCorp
STCS-0024	Schedule TCS, Part II, Column E, line 22 should equal the sum of all LLET credits on Schedule TCS, Part II, Column E, lines 1 through 21.	Math error	LLETOtherCrTotal
STCS-0025	If Schedule TCS, Part II, Column F, line 1 has a Corporation credit claimed for Farming Operation Networking tax credit, then a completed Schedule FON must be attached.	Missing data	CorpFONCr
STCS-0026	If Schedule TCS, Part II, line 3 has a Corporation credit claimed for Unemployment tax credit, then a completed Schedule UTC must be attached.	Missing data	CorpUTCcr
STCS-0027	If Schedule TCS, Part II, Column F, line 4 has a Corporation credit claimed for Recycling/Composting Equipment tax credit, then a completed Schedule RC must be attached.	Missing data	CorpRCCr
STCS-0028	If Schedule TCS, Part II, Column F, line 5 has a Corporation credit claimed for Coal Conversion tax credit, then a completed Schedule CC must be attached.	Missing data	CorpCCCr
STCS-0030	If Schedule TCS, Part II, Column F, line 7 has a Corporation credit claimed for Qualified Research Facility tax credit, then a completed Schedule QR must be attached.	Missing data	CorpQRCr
STCS-0031	If Schedule TCS, Part II, Column F, line 9 has a Corporation credit claimed for Voluntary Environmental Remediation tax credit, then a completed Schedule VERB must be attached.	Missing data	CorpVERBCr
STCS-0032	If Schedule TCS, Part II, Column F, line 10 has a Corporation credit claimed for Biodiesel tax credit, then a completed Schedule BIO must be attached.	Missing data	CorpBIOCr
STCS-0034	If Schedule TCS, Part II, Column F, line 11 has a Corporation credit claimed for Clean Coal Incentive tax credit, then a completed Schedule CCI must be attached.	Missing data	CorpCCICr
STCS-0035	If Schedule TCS, Part II, Column F, line 12 has a Corporation credit claimed for Ethanol tax credit, then a completed Schedule ETH must be attached.	Missing data	CorpETHCr
STCS-0036	If Schedule TCS, Part II, Column F, line 13 has a Corporation credit claimed for Cellulosic Ethanol tax credit, then a completed Schedule CELL must be attached.	Missing data	CorpCELLCr
STCS-0039	If Schedule TCS, Part II, Column F, line 14 has a Corporation credit claimed for Railroad Maintenance and Improvement tax credit, then a completed Schedule RR-I must be attached.	Missing data	CorpRRICr

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Reject Code	Reject Code Description	Error Category	Element Name
STCS-0040	If Schedule TCS, Part II, Column F, line 15 has a Corporation credit claimed for Railroad Expansion tax credit, then a completed Schedule RR-E must be attached.	Missing data	CorpRRECr
STCS-0041	If Schedule TCS, Part II, Column F, line 16 has a Corporation credit claimed for ENDOW Kentucky tax credit, then a completed Schedule ENDOW must be attached.	Missing data	CorpENDOW
STCS-0043	If Schedule TCS, Part II, Column F, line 17 has a Corporation credit for New Markets Development Program tax credit, then a completed Form 8874(K)-A must be attached.	Missing data	CorpNewMarkets
STCS-0044	Schedule TCS, Part III, Column F, line 1 (total corporation credits) should equal the sum of Schedule TCS, Part I, Column F, line 6 and Schedule TCS, Part II, Column F, line 22.	Math error	CorpAllCrTotal
STCS-0045	Schedule TCS, Part III, Column F, line 2 should equal the amount present on Form 720, Part II, line 7 or Form 720U, Schedule U9, Section B, line 7 of applicable column for specific entity filing Schedule TCS.	Data Mismatch	CorpAllCrTotal
STCS-0047	Schedule TCS, Part I, Column E, line 6 should equal the sum of Schedule TCS, Part I, Column E, lines 1 through 5.	Math error	LLETTaxCrClaimedTotal
STCS-0048	Schedule TCS, Part I, Column F, line 6 should equal the sum of Schedule TCS, Part I, Column F, lines 1 through 5.	Math error	CorpTaxCrClaimedTotal
STCS-0049	Schedule TCS, Part II, Column F, line 22 should equal the sum of all corporation tax credits on Schedule TCS, Part II, Column F, lines 1 through 21.	Math error	CorpOtherCrTotal
STCS-0050	If Schedule TCS, Part II, Column E, line 19 has a LLET credit claimed for Distilled Spirits tax credit, then a completed Schedule DS must be attached.	Missing data	LLETDistilledSpiritsCr
STCS-0051	If Schedule TCS, Part II, Column F, line 19 has a Corporation credit claimed for Distilled Spirits tax credit, then a completed Schedule DS must be attached.	Missing data	CorpDistilledSpiritsCr
STCS-0052	If Schedule TCS, Part II, Column F, line 21 has a Corporation credit claimed for Inventory tax credit, then a completed Schedule INV must be attached.	Missing data	CorpInventoryCr
STCS-0053	If Schedule TCS, Part II, Column E, line 21 has a corporation tax credit claimed for Inventory tax credit, then a completed Schedule INV must be attached.	Missing data	LLETInventoryCr
MISCELLANEOUS SCHEMA VALIDATIONS			
KYSUB-0064	A copy of federal return is required for all electronically filed Kentucky returns.	Validation Error	
KYSUB-0067	Duplicate return: A previously filed KY tax return has already been filed by the taxpayer for this filing period.	Validation Error	
KYSUB-0068	Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.	Validation Error	
KYSUB-0100	Schema Failed Validation. See details.	Validation Error	
KYSUB-0101	Manifest Data Missing	Validation Error	
KYSUB-0102	State Return Data Missing	Validation Error	
KYSUB-0103	Invalid Processing Year	Validation Error	
KYSUB-0105	We are unable to process your submission due to technical difficulties. Please file a paper return.	Validation Error	
KYSUB-0106	Packaging of data and transmission payload must be in the proper format.	Validation Error	
KYSUB-0107	Mismatch of data (SSN or FEIN) between manifest and state xml.	Validation Error	
KYSUB-0108	Extension request denied. Extension request filed after deadline.	Validation Error	
KYSUB-0109	Return Type/Form not accepted for electronic filing. Please submit paper return.	Validation Error	
KYSUB-0110	The ReturnType and/or StateSubmissionType are mismatched with the type of return or form submitted.	Validation Error	

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Reject Code	Reject Code Description	Error Category	Element Name
FINANCIAL VALIDATIONS			
KYFIN-0002	Total payment amount must equal the total payment amount reported on the Tax Payment Summary portion of the tax return.	Validation Error	
KYFIN-0004	KY Department of Revenue is not able to process international ACH transactions at this time. Therefore, this checkbox must be checked.	Validation Error	