APPENDIX A - TY2021 MeF Business Rules

Applies to all MeF filings

Rule Number	Line #	Rule Text	Error Category	Severity	Rule Status
X0000-005		Schema validation error. The electronic return does not match the format defined by North Dakota.		Reject	Active
R0000-001		Duplicate return. North Dakota has already received and accepted a return for the same filing period. For IIT, PRT, SCO, and FID - this will only apply on non Amended Returns		Reject	Active
R0000-002		An unauthorized software vendor was used to submit the state return. Please contact your software provider.		Reject	Active
R0000-003		We are unable to process your electronic return payment due to an invalid routing number. Please verify you have entered the correct bank routing number and bank account number prior to resubmitting the return.	Incorrect Data	Reject	Active
R0000-004		Tax Period Begin and End Dates are required.	Missing Data	Reject	Active
R0000-005		We are unable to process your direct deposit request with the information you provided on your return. A paper check will be issued to the address provided on the return.	Incorrect Data	Alert	Active
R0000-006		We are unable to process one or more of your electronic estimated payments due to an invalid routing number. Please verify you have entered the correct bank routing number and bank account number prior to resubmitting the return.	Incorrect Data	Reject	Active
R0000-007		The requested date of one or more of your electronic payments is outside of the valid date range. Please verify you have entered the correct dates for your return payment and, if applicable, any estimated payments prior to resubmitting the return.	Incorrect Data	Reject	Active
R0000-008		The Employer's State ID Number (Box 15), State Wages (Box 16), and State Income Tax (Box 17) are required on Form W-2 and Form W-2G.	Missing Data	Reject	Active
R0000-009		North Dakota only accepts returns for the current year and the previous two tax years. All other returns must be filed on paper.	Incorrect Data	Reject	Active
R0000-010		The Payer's Federal ID Number is required on all Form 1099s.	Missing Data	Reject	Active
R0000-011		If W-2 or 1099Misc exists and the Employer State ID contains all 9's	Incorrect Data	Reject	Active

Individual Income Tax

Rule Number	Line #	Rule Text	Error Category	Severity	Rule Status
FND1-000		North Dakota does not accept electronic returns for taxpayers filing Form 1040-NR.		Reject	Active
FND1-001		When the filing status is married filing jointly, the spouse's first and last name are required.	Missing Data	Reject	Active
FND1-002	Line A	The filing status (single, married filing jointly, etc) must be the same on both the state and federal returns.	Data Mismatch	Reject	Active
FND1-003	Line A	The Spouse SSN or ITIN is required when the filing status is married filing jointly.	Missing Data	Reject	Active
FND1-004		SSNs or ITINs must be the same on both the state and federal returns.	Data Mismatch	Reject	Active
FND1-006	Line 1a	Federal adjusted gross income on Form ND-1, line 1a must equal federal adjusted gross income on the federal return.	Data Mismatch	Reject	Active
FND1-007	Line 1b	Federal taxable income on Form ND-1, line 1b must equal federal taxable income on the federal return, when the amount on the federal return is greater than $0.	Data Mismatch	Reject	Active
FND1-008	Line 16	Total subtractions from Schedule ND-1SA must equal Form ND-1, line 16.	Data Mismatch	Reject	Active
FND1-009	Line 16	Schedule ND-1SA is required when Form ND-1, line 16 is greater than $0.	Missing Form	Reject	Active
FND1-010	Line 20	When the state tax computation on Form ND-1, line 20 does not equal the tax computed per the North Dakota tax tables or rate schedule for the filing status claimed, either Schedule ND-1NR or Schedule ND-1FA is required.	Missing Form	Reject	Active
FND1-011	Line 21	The sum of total credit(s) claimed on Schedule(s) ND-1CR must equal Form ND-1, line 21. If a credit is being claimed for more than one state, a Schedule ND-1CR is required to be completed for each state.	Data Mismatch	Reject	Active
FND1-012	Line 21	Schedule ND-1CR is required when Form ND-1, line 21 is greater than $0. If a credit is being claimed for more than one state, a Schedule ND-1CR is required to be completed for each state.	Missing Form	Reject	Active
FND1-013	Line 22	To be eligible for the marriage penalty credit, your filing status must be married filing jointly.	Incorrect Data	Reject	Active
FND1-014	Line 22	To be eligible for the marriage penalty credit, your North Dakota taxable income on Form ND-1, line 18 must be greater than $67,812.	Incorrect Data	Reject	Active
FND1-015	Line 22	The marriage penalty credit for married filing jointly filers cannot exceed $201.	Incorrect Data	Reject	Active
FND1-016	Line 23	The total credit amount claimed on Schedule ND-1TC must equal Form ND-1, line 23.	Data Mismatch	Reject	Active
FND1-017	Line 23	Schedule ND-1TC is required when Form ND-1, line 23 is greater than $0.	Missing Form	Reject	Active
FND1-018	Line 26	Total North Dakota withholding on Form ND-1, line 26 must equal the sum of North Dakota withholding from all Forms W-2s, 1099s, and North Dakota Schedule K-1s submitted with the return.	Data Mismatch	Reject	Active
FND1-019	Line 26	Withholding statements (Forms W-2s, 1099s, and North Dakota Schedule K-1s) are required when Form ND-1, line 26 (state withholding) is greater than $0.	Missing Form	Reject	Active
FND1-020	Line 20	The tax credit is limited to $700 for married filing joint returns, or $350 for other filing statuses. The credit is allowed for full-year North Dakota residents only, and cannot be claimed by non-residents or part-year residents of North Dakota.	Data Mismatch	Reject	Active
FND1-021	Line 20	The tax relief credit on Form ND-1, Line 20 not allowed for reciprocity returns.	Data Mismatch	Reject	Active
FND1NR-001	Header	Full-year nonresidents must provide the name of the other state in which they reside.	Missing Data	Reject	Active
FND1NR-002	Header	Part-year residents must provide the name of the other state in which they resided.	Missing Data	Reject	Active

Individual Income Tax (cont.)

Rule Number	Line #	Rule Text	Error Category	Severity	Rule Status
FND1NR-003	Header	Part-year residents must provide the dates during which they resided in North Dakota.	Missing Data	Reject	Active
FND1NR-004	Line 21	If Schedule ND-1NR is used to calculate the tax, Schedule ND-1NR, line 23 must equal Form ND-1, line 20.	Data Mismatch	Reject	Active
FND1TC-001	Line 2	The total credit claimed on Schedule RZ must equal Schedule ND-1TC, line 2.	Data Mismatch	Reject	Active
FND1TC-002	Line 2	Schedule RZ is required when Schedule ND-1TC, line 2 is greater than $0.	Missing Form	Reject	Active
FND1TC-003	Line 18	The maximum credit for contributions made directly to qualified primary schools is $2,500	Data Mismatch	Reject	Active
FND1TC-003	Line 19	The maximum credit for contributions made directly to qualified high schools is $2,500	Data Mismatch	Reject	Active

Rule Number	Line #	Rule Text	Error Category	Severity	Rule Status
FND1TC-003	Line 20	The maximum credit for contributions made directly to qualified colleges is $2,500	Data Mismatch	Reject	Active
FND1SA-001	Line 1	The total RZ exemption claimed on Schedule RZ must equal Schedule ND-1SA, line 1.	Data Mismatch	Reject	Active
FND1SA-002	Line 1	Schedule RZ is required when Schedule ND-1SA, line 1 is greater than $0.	Missing Form	Reject	Active
FND1CR-001	Line 7	If Schedule ND-1CR is used and you are a full year resident (if married filing jointly, both you and your spouse must be full year residents), the sum of the credit(s) calculated on Schedule(s) ND-1CR, Line 7 must equal Form ND-1, line 21.	Data Mismatch	Reject	Active
FND1CR-002	Line 11	If Schedule ND-1CR is used and you are a part-year resident (or if married filing jointly, your spouse is a part-year resident), the sum of the credit(s) calculated on Schedule(s) ND-1CR, Line 11 must equal Form ND-1, line 21.	Data Mismatch	Reject	Active
FND1FA-001	Line 23	If Schedule ND-1FA is used to calculate the tax and you are a full year resident (if married filing jointly, both you and your spouse must be full year residents), the tax calculated on Schedule ND-1FA, line 23 must equal Form ND-1, line 20.	Data Mismatch	Reject	Active
FND1FA-002	Line 23	If Schedule ND-1FA is used to calculate the tax and you are required to use Schedule ND-1NR, the tax calculated on Schedule ND-1FA, line 23 must equal Schedule ND-1NR, line 23.	Data Mismatch	Reject	Active
FND1UT-001	Line 39	When the total interest on Schedule ND-1UT is greater than zero, it must equal Form ND-1, line 37.	Data Mismatch	Reject	Active

Partnership Income Tax

Rule Number	Line #	Rule Text	Error Category	Severity	Rule Status
F58-001	Line C	The FEIN (Federal Tax ID) on the state return must match the FEIN on the federal return.	Data Mismatch	Reject	Active
F58-002	Line 1	Income tax withheld on Form 58, line 1 must equal the sum of all North Dakota withholding provided on line 3 of the Schedule(s) KP.	Data Mismatch	Reject	Active
F58-003	Line 2	Composite income tax on Form 58, line 2 must equal the sum of all composite tax provided on line 4 of the Schedule(s) KP.	Data Mismatch	Reject	Active
F58-004	Line 4	Total North Dakota withholding on Form 58, line 4 must equal the sum of North Dakota withholding from all 1099-MISC and North Dakota Schedule K-1s submitted with the return.	Data Mismatch	Reject	Active
F58-005	Line 4	Withholding statements (1099-MISC, North Dakota Schedule K-1) are required when Form 58, line 4 is greater than $0.	Missing Form	Reject	Active
FSCHK-001	Line 4a	Schedule RZ is required when Schedule K, line 4 is greater than $0.	Missing Form	Reject	Active
FSCHK-002	Line 4a	The RZ exemption claimed on Schedule K, line 4 must equal Schedule RZ, line 1c, part 7.	Data Mismatch	Reject	Active
FSCHK-003	Line 7a	Schedule RZ is required when Schedule K, line 7a is greater than $0.	Missing Form	Reject	Active
FSCHK-004	Line 7a	The RZ credit claimed on Schedule K, line 7a must equal Schedule RZ, line 4, part 7.	Data Mismatch	Reject	Active
FSCHK-005	Line 7b	Schedule RZ is required when Schedule K, line 7b is greater than $0.	Missing Form	Reject	Active
FSCHK-006	Line 7b	The RZ credit claimed on Schedule K, line 7b must equal Schedule RZ, line 5, part 7.	Data Mismatch	Reject	Active
FSCHK-007	Line 7c	Schedule RZ is required when Schedule K, line 7c is greater than $0.	Missing Form	Reject	Active
FSCHK-008	Line 7c	The RZ Credit claimed on Schedule K, line 7c must equal Schedule RZ, line 6, part 7.	Data Mismatch	Reject	Active
FSCHK-011	Line 18	The maximum credit for contributions made directly to qualified primary schools is $2,500	Data Mismatch	Reject	Active
FSCHK-012	Line 19	The maximum credit for contributions made directly to qualified high schools is $2,500	Data Mismatch	Reject	Active
FSCHK-013	Line 20	The maximum credit for contributions made directly to qualified colleges is $2,500	Data Mismatch	Reject	Active
FSCHKP-001	Line 3	The sum of withholding claimed on Line 40 for all North Dakota Schedules K-1 must equal the sum of Line 3 on the Schedule(s) KP.	Data Mismatch	Reject	Active
FSCHKP-002	Line 4	The sum of composite income tax claimed on Line 41 for all North Dakota Schedules K-1 must equal the sum of Line 4 on the Schedule(s) KP.	Data Mismatch	Reject	Active

S-Corporation Income Tax

Rule Number	Line #	Rule Text	Error Category	Severity	Rule Status
F60-001	Line C	The FEIN (Federal Tax ID) on the state return must match the FEIN on the federal return.	Data Mismatch	Reject	Active
F60-002	Line 1	The tax on excess net passive income and built-in gains must equal Schedule BG, line 8.	Data Mismatch	Reject	Active
F60-003	Line 2	Income tax withheld on Form 60, line 2 must equal the sum of all North Dakota withholding provided on Line 3 of the Schedule(s) KS.	Data Mismatch	Reject	Active
F60-004	Line 3	Composite income tax on Form 60, line 3 must equal the sum of all composite tax provided on Line 4 on Schedule(s) KS.	Data Mismatch	Reject	Active
F60-005	Line 5	Total North Dakota withholding on Form 60, line 5 must equal the sum of North Dakota withholding from all 1099-MISC and North Dakota Schedule K-1s submitted with the return.	Data Mismatch	Reject	Active
F60-006	Line 5	Withholding statements (1099-MISC, North Dakota Schedule K-1) are required when Form 60, line 5 is greater than $0.	Missing Form	Reject	Active
FSCHK-001	Line 2a	Schedule RZ is required when Schedule K, line 2 is greater than $0.	Missing Form	Reject	Active
FSCHK-002	Line 2a	The RZ exemption claimed on Schedule K, line 2 must equal Schedule RZ, line 1c, part 7.	Data Mismatch	Reject	Active
FSCHK-003	Line 4a	Schedule RZ is required when Schedule K, line 4a is greater than $0.	Missing Form	Reject	Active
FSCHK-004	Line 4a	The RZ credit claimed on Schedule K, line 4a must equal Schedule RZ, line 4, part 7.	Data Mismatch	Reject	Active
FSCHK-005	Line 4b	Schedule RZ is required when Schedule K, line 4b is greater than $0.	Missing Form	Reject	Active
FSCHK-006	Line 4b	The RZ credit claimed on Schedule K, line 4b must equal Schedule RZ, line 5, part 7.	Data Mismatch	Reject	Active
FSCHK-007	Line 4c	Schedule RZ is required when Schedule K, line 4c is greater than $0.	Missing Form	Reject	Active
FSCHK-008	Line 4c	The RZ credit claimed on Schedule K, line 4c must equal Schedule RZ, line 6, part 7.	Data Mismatch	Reject	Active
FSCHK-011	Line 14	The maximum credit for contributions made directly to qualified primary schools is $2,500	Data Mismatch	Reject	Active
FSCHK-012	Line 15	The maximum credit for contributions made directly to qualified high schools is $2,500	Data Mismatch	Reject	Active
FSCHK-013	Line 16	The maximum credit for contributions made directly to qualified colleges is $2,500	Data Mismatch	Reject	Active
FSCHKS-001	Line 3	The sum of withholding claimed on Line 35 for all North Dakota Schedules K-1 must equal the sum of Line 3 on Schedule(s) KS.	Data Mismatch	Reject	Active
FSCHKS-002	Line 4	The sum of composite income tax claimed on Line 36 for all North Dakota Schedules K-1 must equal the sum of Line 4 on Schedule(s) KS.	Data Mismatch	Reject	Active

Corporate Income Tax

Rule Number	Line #	Rule Text	Error Category	Severity	Rule Status
F40-001	Line 1	For filing methods b1 and c1, Schedule CR must be completed.	Missing Form	Reject	Active
F40-002	Line 1	For filing methods c and c1, income must equal Schedule WE, line 2.	Data Mismatch	Reject	Active
F40-003	Line 1	For filing methods b and b1, income must equal Schedule WW, line 5.	Data Mismatch	Reject	Active

F40-004	Line 2	Total additions on Form 40, line 2 must equal Schedule SA, line 7.	Data Mismatch	Reject	Active
F40-005	Line 3	Total subtractions on Form 40, line 3 must equal Schedule SA, line 16.	Data Mismatch	Reject	Active
F40-006	Line 5	For filing methods a, b, and c, if the apportionment factor does not equal 1.000000 or 0, Schedule FACT must be completed.	Missing Form	Reject	Active
F40-007	Line 5	For filing methods a, b, and c, Line 5 must equal Schedule FACT, line 14 or line 16.	Data Mismatch	Reject	Active
F40-008	Line 5	For filing methods b1 and c1, Line 5 must equal Schedule CR, part II, line 14a or 16a.	Data Mismatch	Reject	Active
F40-009	Line 10	If the Renaissance Zone Income Exemption is claimed, Schedule RZ must be completed.	Missing Form	Reject	Active
F40-010	Line 20	For filing methods b1 and c1, the net income tax liability must equal Schedule CR, Part 1, line 20a.	Data Mismatch	Reject	Active
F40-011	Line 22	Total North Dakota withholding on Form 40, line 22 must equal the sum of North Dakota withholding from all Forms 1099-MISC submitted with the return.	Data Mismatch	Reject	Active
F40-012	Line 22	Withholding statements (Forms 1099-MISC) are required when Form 40, line 22 is greater than $0.	Missing Form	Reject	Active
F40-013	Lines 14a, 16a	For filing methods b1 and c1, the aggregate of all columns line 14 or 16 (SFW) must equal the total factor on lines 14a or 16a (SFW).	Data Mismatch	Reject	Active
FSCHSA-001	Question 7	If this corporation files its federal income tax return as a member of a consolidated group, the FEIN of this group is required.	Missing Data	Reject	Active
FSCHTC-001	Line 9	Schedule RZ is required when Schedule TC, line 9 is greater than $0.	Missing Form	Reject	Active
FSCHCRIII-001	Line 9	Schedule RZ is required when Schedule CR, part III, line 9 is greater than $0.	Missing Form	Reject	Active

Fiduciary Income Tax

Rule Number	Line #	Rule Text	Error Category	Severity	Rule Status
F38-001	Line C	The FEIN (Federal Tax ID) on the state return must match the FEIN on the federal return.	Data Mismatch	Reject	Active
F38-002	Line 1	Tax on fiduciary's North Dakota taxable income must equal the amount on the Tax Computation Schedule, Part 1, line 8.	Data Mismatch	Reject	Active
F38-003	Line 2	The sum of the total credit(s) claimed on Schedule(s) CR must equal Form 38, line 2. If a credit is being claimed for more than one state, a Schedule CR is required to be completed for each state.	Data Mismatch	Reject	Active
F38-004	Line 2	Schedule CR is required when Form 38, line 2 is greater than $0. If a credit is being claimed for more than one state, a Schedule CR is required to be completed for each state.	Missing Form	Reject	Active
F38-005	Line 5	Income tax withheld on Form 38, line 5 must equal the sum of all North Dakota withholding provided on Line 3 of the Schedule(s) BI.	Data Mismatch	Reject	Active
F38-006	Line 6	Composite income tax on Form 38, line 6 must equal the sum of all composite tax provided on Line 4 on Schedule(s) BI.	Data Mismatch	Reject	Active
F38-007	Line 8	Total North Dakota withholding on Form 38, line 8 must equal the sum of North Dakota withholding from all Forms W-2, W-2G, 1099G, 1099R, 1099-MISC, 1099-INT, 1099-DIV, 1099-OID, 1099-B, 1099-NEC and North Dakota Schedule K-1s submitted with the return.	Data Mismatch	Reject	Active
F38-008	Line 8	Withholding statements (Forms W-2, W-2G, 1099G, 1099R, 1099-MISC, 1099-INT, 1099-DIV, 1099-OID, 1099-B, 1099-NEC, or North Dakota Schedule K-1s) are required when Form 38, line 8 (state withholding) is greater than $0.	Missing Form	Reject	Active
F38-009	Line 3	The total credit amount claimed on Schedule 38-TC must equal Form 38, line 3.	Data Mismatch	Reject	Active
F38-010	Line 3	Schedule 38-TC is required when Form 38, line 3 is greater than $0.	Missing Form	Reject	Active
FSCHBI-001	Line 3	The sum of withholding claimed on Line 34 for all North Dakota Schedules K-1 must equal the sum of Line 3 on Schedule(s) BI.	Data Mismatch	Reject	Active
FSCHBI-002	Line 4	The sum of composite income tax claimed on Line 35 for all North Dakota Schedules K-1 must equal the sum of Line 4 on Schedule(s) BI.	Data Mismatch	Reject	Active
F38TC-001	Line 15	The maximum credit for contributions made directly to qualified primary schools is $2,500	Data Mismatch	Reject	Active
F38TC-002	Line 16	The maximum credit for contributions made directly to qualified high schools is $2,500	Data Mismatch	Reject	Active
F38TC-003	Line 17	The maximum credit for contributions made directly to qualified colleges is $2,500	Data Mismatch	Reject	Active