

Franchise Tax Board

Top Individual e-file Error Codes

These error codes are the most common reasons why we rejected individual e-file returns during the 2007 processing year (taxable year 2006).

Code	Description
123	Required information missing from Form W-2, <i>Wage and Withholding Summary</i> . <i>Tip: Compare printed Form W-2 to the electronic entries for Form W-2.</i>
243	Form FTB 3506, <i>Child and Dependent Care Expenses Credit</i> , does not have all required entries present. <i>Tip: The following entries must be present on the form:</i> <ul style="list-style-type: none"> ■ Care Provider's name, address, telephone number, and SSN/EIN. ■ Address where care was provided. ■ Qualifying Person's Name, SSN, and Date of Birth.
521	Form W-2 withholding does not equal the amount shown on the return. <i>Tip: Compare the amount of withholding on the return to the total of the amounts shown on the Forms W-2. The amounts should match.</i>
530	Form W-2 wages does not equal the amount shown on the return. <i>Tip: Compare the amount of wages on the return to the total of the amounts shown on the Forms W-2. The amounts should match.</i>
679/680	Your/Spouse's or registered domestic partner's (RDP's) Prior Year Adjusted Gross Income Amount (Field 0020) does not match FTB's records; therefore, you cannot sign your return electronically. <i>Tip: You can still e-file your client's return. Complete and sign form FTB 8453, <i>California e-file Return Authorization</i>, and retain the form in your files.</i>
900/902/903	Taxpayer SSN/DCN or Spouse/RDP SSN/DCN previously used on an e-filed return. <i>Tip: To avoid sending duplicate returns, do not retransmit an accepted California return when retransmitting a corrected federal return. If you discover the SSN on the accepted California return was incorrect, call our Tax Practitioner Services Hotline at (916) 845-7057 to correct it.</i>

For detailed error code information, refer to FTB Publication 1345A, *e-file Handbook Supplement for Authorized e-file Providers of California Individual Income Tax Returns*.

Reminders:

- For one or a few rejected returns, do not retransmit the entire transmission file. Only retransmit the corrected returns.
- If we accept the return, but the IRS rejects it, do not retransmit the California return. Correct and retransmit the federal return only. If the changes you make require a modification to the California return, please submit Form FTB 540X, *Amended Individual Income Tax Return*, on paper.
- Please check the error codes and confirm that the corrections made are to the correct federal or state forms.

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Top Business Rule Validation Errors

These validation errors are the most common reasons why we rejected Business e-file returns during the 2007 processing year (taxable year 2006).

Business Rule	Description
F100/100S-100	Form 100/100S-100, Question E [BusinessActivityCode] must be a valid 6-digit Principle Business Activity (PBA) code as of 1998. <i>Tip: Reference the PBA codes listing in the current year Form 100/100S booklets.</i>
F565/568-100	Form 565/568-100, Question C [BusinessActivityCode] must be a valid 6-digit Principle Business Activity (PBA) code as of 1998. <i>Tip: Reference the PBA codes listing in the current year Form 565/568 booklets.</i>
F100-070	If Form 100, Question A [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QsubElection] is checked, then the [DispositionDate] must be present. <i>Tip: Confirm required dates are present.</i>
F100-230	Form 100, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts must be equal if Question M [ApportioningSchedule] is answered "No."
F100-360	Schedule A, Column C, Total amount [TaxesDeductedTotal] must equal Schedule F, Line 17 amount [Taxes]. <i>Tip: Confirm that required Forms and Schedules are attached.</i>
F100-410	If Schedule F, Line 20 [Depreciation] amount is present then Form FTB 3885, <i>Corporation Depreciation and Amortization</i> , must be attached. <i>Tip: Confirm that required forms and/or schedules are attached.</i>
F100/100S-060	Form 100/100S, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate] and California corporation number [CACorporationNumber] match a previously accepted return. <i>Tip: Confirm that the taxpayers CA Corporation is valid.</i>
S0000-080	The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB.
R0000-060	The number of Binary Attachments and/or Referenced Documents must equal the number of Binary Attachments and/or Referenced Documents computed by FTB.

For detailed business rule validation information, refer to FTB Publication 1345B, *Business e-file Handbook for Authorized e-file Providers of California Business Returns*.

Reminders:

Each Business Rule has a severity of either "Reject and Continue" or "Reject and Stop."

- When a Rule with the severity of "Reject and Continue" is violated, our system will continue validating the rest of the return and provide a list of all errors found in the return.
- When a Rule with the severity of "Reject and Stop" is violated, our system will stop validating the return. Only errors found before that point in the return will be listed in the acknowledgement record. Additional errors may exist in the return, but our system will not identify them until the return is resubmitted.

e-Programs Customer Service
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