

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>				
The Kentucky filing status (element FilingStatus) selected is incorrect based on information reported on the return.	Reject	<b>F740-0001</b>	The Kentucky filing status selected on Form 740 is incorrect based on information reported on the return.	Data Mismatch
The combined federal AGI amount listed on Form 740, line 5 (element FederalAGI) must equal the amount on line 37 of Form 1040, line 21 of Form 1040A or line 4 of Form 1040-EZ unless Kentucky filing status 4-Married filing separate returns (element SeparateReturns) is checked.	Reject	<b>F740-0002</b>	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 or line 4 of Form 1040-EZ unless the Kentucky filing status 4-Married filing separate returns is checked.	Data Mismatch
The federal AGI amount reported on Form 740, line 5 (element FederalAGI) for Kentucky filing status 4-Married filing separate returns (element SeparateReturns) does not contain the correct amount of income for the taxpayer filing this return based on the information provided on the federal return.	Reject	<b>F740-0003</b>	The federal adjusted gross income (AGI) 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 return.	Data Mismatch
If Kentucky filing status = 1-Single (element Single), 3-Joint return (element JointReturn) or 4-Married filing separate returns (element SeparateReturns), the Spouse fields (Column A) on Form 740, Schedule M, Schedule A, Page 2 and Schedule P should not be completed.	Reject	<b>F740-0004</b>	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, Schedule A, Page 2 and Schedule P should not be completed.	Data Mismatch
Taxpayer political party fund (element PoliticalPartyFund) check box is required for all filing statuses.	Reject	<b>F740-0005</b>	The taxpayer political party fund check box is required for all filing statuses.	Missing Data
Spouse political party fund (element PoliticalPartyFund) check box is required only for Filing Status 2-Married, filing separately on a combined return, (element SeparateOnJointReturn) and Filing Status 3-Married, filing jointly, (element JointReturn). It should not be used for any other filing status.	Reject	<b>F740-0006</b>	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 any other filing status.	Data Mismatch
Spouse political party fund (element PoliticalPartyFund) check box for filing status 1-Single (element Single) and filing status 4-Married, filing separate returns (element SeparateReturns) must be blank.	Accepted Conditionally			Data Mismatch

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>				
The spouse entries for income and credits are required if the filing status is 2-Married, filing separately on a combined return (element SeparateOnJointReturn). The taxpayer fields are required for all filing statuses.	Reject	<b>F740-0007</b>	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 statuses.	Data Mismatch
Schedule M, Part I (AdditionsToFAGIType) is required if Form 740, line 6, additions from Schedule M (element SchMAdditions) is not zero.	Reject	<b>F740-0008</b>	Schedule M, Part I is required if Form 740, line 6 is greater than zero.	Missing Form
If Form 740, line 6 (element SchMAdditions) must match Schedule M, line 8 (element AdditionsToFAGIType / TotalAdditions).	Accepted Conditionally			Data Mismatch
Form 740, line 7 (element SubTotalIncome) must equal Form 740, line 5 (element FederalAGI) plus Form 740, line 6 (element SchMAdditions).	Accepted Conditionally			Math Error
Schedule M, Part II is required if Form 740, line 8 (element SchMSubtractions) is not zero.	Reject	<b>F740-0009</b>	Schedule M, Part II is required if Form 740, line 8 is greater than zero.	Missing Form
If Form 740, line 8 (element SchMSubtractions) must match Schedule M, line 20 (element SubtractionsToFAGIType / TotalSubtractions).	Accepted Conditionally			Data Mismatch
Form 740, line 9 (element KyAdjustedGrossIncome) must equal Form 740, line 7 (element SubTotalIncome) minus Form 740, line 8 (element SchMSubtractions).	Accepted Conditionally			Math Error
Schedule A must be completed if Form 740, line 10 (element ItemizedDeductions) is not equal to the standard deduction. The current year standard deduction is 2360.	Reject	<b>F740-0010</b>	Schedule A must be completed if Form 740, line 10 is not equal to the standard deduction. The standard deduction is 2360. The sum of Form 740, line 10 column A and column B does not equal the total itemized deductions on Schedule A. If not itemizing deductions, the standard deduction should be used.	Missing Form
If Form 740, line 10, standard or itemized deductions, (element ItemizedDeductions) is not equal to 2360, and Form 740, line 9 (element KyAdjustedGrossIncome) does not exceed 166,800, amount must equal Schedule A (element TotItemDed).	Accepted Conditionally			Data Mismatch

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
If Form 740, line 10 (element ItemizedDeductions) is not equal to 2,360, and Form 740, line 9 (element KyAdjustedGrossIncome) exceeds 178,150, then Form 740, line 10 must equal Schedule A, Part II, line 10 (element AdjustedItemDed).	Accepted Conditionally			Data Mismatch
If filing status is 2, (element SeparateOnJointReturn) AND If Form 740, line 10, standard or itemized deductions, (element ItemizedDeductions) is not equal to 2,360, and Form 740, line 9 (element KyAdjustedGrossIncome) does not exceed 89,075 in either column, amount must equal Schedule A, SeparateDeductionsPart1 (elements SpouseItemDed and TaxpayerItemDed).	Accepted Conditionally			Data Mismatch
If filing status is 2, (element SeparateOnJointReturn) AND If Form 740, line 10, standard or itemized deductions, (element ItemizedDeductions) is not equal to 2,360, and Form 740, line 9 (element KyAdjustedGrossIncome) exceeds 89,075 in either column, amount must equal Schedule A, SeparateDeductionsPart2 (element AdjustedItemDed) for taxpayer and spouse columns. <b>If Part II is completed, line 10 is required.</b>	Accepted Conditionally			Data Mismatch
Form 740, line 11 (element TaxableIncome) must equal Form 740, line 9 (element KyAdjustedGrossIncome) minus Form 740, line 10 (element ItemizedDeductions).	Accepted Conditionally			Math Error
Form 740, line 12 (element TaxBeforeCredits) must equal amount from tax table or tax computation unless Schedule J indicator (element ScheduleJIndicator) is checked.	Accepted Conditionally			Math Error
Schedule J must be completed if Form 740, line 12, Schedule J check box is marked (element ScheduleJIndicator).	Reject	<b>F740-0011</b>	Schedule J must be completed if the Schedule J checkbox is marked on Form 740, line 12.	Missing Form

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>				
If Form 740, line 12, Schedule J check box is marked (element ScheduleJIndicator), Form 740, line 12, must equal Schedule J amount from line 22 (element SchJ / SchJTaxAmount).	Reject	<b>F740-0012</b>	Form 740, line 12 and Schedule J, line 22 must match if the Schedule J check box is marked on Form 740, line 12.	Data Mismatch
If Form 740, line 13, tax from Form 4972K or Schedule RCR (element TaxFrom4972KOrRCR) is greater than zero, one or both of the indicators (elements Form4972KIndicator or ScheduleRCRIndicator) must be checked.	Reject	<b>F740-0013</b>	If Form 740, line 13, tax from Form 4972K or Schedule RCR is greater than zero, one or both of the indicators must be checked.	Data Mismatch
If Form 740, line 13, Form 4972K check box is marked (element Form4972KIndicator), Form 4972K must be completed.	Reject	<b>F740-0014</b>	Form 4972K must be completed if the Form 4972-K check box is marked on Form 740, line 13.	Missing Form
If Form 740, line 13, Form 4972K check box is marked (element Form4972KIndicator), Form 740, line 13, must equal Form 4972K amount from line 32 (element Form4972K / TaxOnLumpSumDist).	Reject	<b>F740-0015</b>	Form 740, line 13 and Form 4972-K, line 32 must match if the Form 4972-K check box is marked on Form 740, line 13.	Data Mismatch
Form 740, line 14 (element Tax2) must equal Form 740, line 12 (element TaxBeforeCredits) plus Form 740, line 13 (element TaxFrom4972KOrRCR).	Accepted Conditionally			Math Error
Form 740, Section A, line 15 (element BusinessIncentiveCredit) must match Form 740, Section A, line 22 (element TotalBusinessCredit).	Accepted Conditionally			Data Mismatch
Form 740, line 17, personal tax credit amounts for taxpayer and spouse (element PersonalTaxCreditAmt) must equal Form 740, Section B, line 4 totals (elements TPPersonalCreditAmt and SpousePersonalCreditAmt).	Accepted Conditionally			Data Mismatch
Form 740, line 18 (element Tax) must equal Form 740, line 16 (element Tax3) minus Form 740, line 17 (element PersonalTaxCreditAmt).	Accepted Conditionally			Math Error
Form 740, line 19, combined tax amounts (element TotalTax) must equal line 18 (element Tax), Columns A, Spouse and B, Taxpayer/Joint.	Accepted Conditionally			Math Error
Form 740, line 20, total family size (element TotalFamilySize) must equal 1, 2, 3 or 4 if line 21, family size tax credit amount (element FamilySizeTaxCredit) is greater than zero.	Reject	<b>F740-0016</b>	Form 740, line 20, total family size must equal 1, 2, 3 or 4 if line 21, family size tax credit amount is greater than zero.	Data Mismatch

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>				
Form 740, line 21, family size tax credit amount (element FamilySizeTaxCredit) must be less than or equal to line 19, combined tax amounts (element TotalTax).	Accepted Conditionally			Math Error
Form 740, line 21, family size tax credit amount (element FamilySizeTaxCredit) must be computed by multiplying the percentage from the family size income level chart by line 19, combined tax amounts (element TotalTax).	Accepted Conditionally			Math Error
You must use modified Kentucky adjusted gross income from worksheet to determine percentage used for calculating line 21, family size tax credit (element FamilySizeTaxCredit).	Accepted Conditionally			Incorrect Data
Form 740, line 22, tax subtotal (element TaxSubtotal) must equal line 19 (element TotalTax) minus line 21 (element FamilySizeTaxCredit).	Accepted Conditionally			Math Error
Form 8863-K data must be completed if Form 740, line 23, education tuition tax credit (element UtilizedEducationCredit) is greater than zero.	Reject	<b>F740-0017</b>	Form 8863-K must be completed if Form 740, line 23 is greater than zero.	Missing Form
Form 740, line 23 (element UtilizedEducationCredit) must match Form 8863K, line 20 (element Form8863K / Part4AllowableEduCr / AllowEducCredit).	Reject	<b>F740-0018</b>	Form 740, line 23 must match the amount of Form 8863K, line 20.	Data Mismatch
Form 740, line 24 (element TaxSubtotal2) must equal line 22 (element TaxSubtotal) minus line 23 (element UtilizedEducationCredit).	Accepted Conditionally			Math Error
The federal child and dependent care amount from federal Form 2441, line 9 (element FederalChildCare) must be populated if Form 740, line 25 (element KyChildCare) is greater than zero.	Reject	<b>F740-0019</b>	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 zero.	Data Mismatch
Form 740, line 25, Kentucky child and dependent care amount (element KyChildCare) must equal 25% of the federal child and dependent care amount (element FederalChildCare).	Accepted Conditionally			Math Error
Form 740, line 26 (element IncomeTaxLiability) must equal line 24 (element TaxSubtotal2) minus line 25 (element KyChildCare).	Accepted Conditionally			Math Error

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
Form 740, line 28 (element TotalTaxLiability) must equal line 26 (element IncomeTaxLiability) plus line 27 (element KYUseTax).	Accepted Conditionally			Math Error
If KY is the state for which the income tax is withheld (element StateAbbreviationCd), the state ID number (EmployerStateIdNumber) on the W-2, W-2G, 1099-R, 1099-G, 1099-INT, 1099-OID, 1099-DIV and 1099-MISC must be a maximum length of 6 digits.	Reject	<b>F740-0021</b>	If KY is the state for which the income tax is withheld, the state ID number on the W-2, W-2G, 1099-R, 1099-G, 1099-INT, 1099-OID, 1099-DIV and 1099-MISC cannot be greater in length than 6 digits and cannot be blank.	Incorrect Data
If Form 740, line 30(a) Kentucky tax withheld (element KYWithholdingPaid) is greater than zero, supporting wage/tax statements are required with state record. Form 740, line 30(a), Kentucky tax withheld (element KYWithholdingPaid) must equal the sum of all state withholding amounts (element StateIncomeTaxAmt) where the state abbreviation code (element StateAbbreviationCd) listed is KY. This amount should include all withholding amounts from Form 1099-R, 1099-G, 1099-INT, 1099-OID, 1099-DIV and 1099-MISC where the state abbreviation code listed is KY. This amount can also include the amount from the W-2 where line 14 (element OtherDeductsBenefits) description equals KREDA. Schemas are available for each wage/tax statement.	Reject	<b>F740-0022</b>	The Kentucky tax withheld, Form 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-DIV, 1099-G, 1099-INT, 1099-OID, 1099-MISC and 1099-R. This amount can also include the amount from federal form W-2 where line 14 description equals KREDA.	Math Error
Form 740, line 31 (element TotalPayments) must equal the sum of lines 30(a) (element KYWithholdingPaid), line 30(b) (element KYEstimatedTaxPayments), 30(c) (element RefundCertRehabCredit) and 30(d) (element RefundFilmIndCredit).	Accepted Conditionally			Math Error
Form 740, line 32 (element AmountOverPaid) should be completed when line 31 (element TotalPayments) is greater than line 28/29.	Accepted Conditionally			Missing Data
Form 740, line 32 (element AmountOverPaid) should equal line 31 (element TotalPayments) minus line 28/29 (element TotalTaxLiability).	Accepted Conditionally			Math Error

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
Form 740, line 33 (element NatureWildLifeFund) should not be completed if line 32 (element AmountOverPaid) is not greater than zero.	Accepted Conditionally			Incorrect Data
Form 740, line 34 (element ChildVictimsTrustFund) should not be completed if line 32 (element AmountOverPaid) is not greater than zero.	Accepted Conditionally			Incorrect Data
Form 740, line 35 (element VeteransTrustFund) should not be completed if line 32 (element AmountOverPaid) is not greater than zero.	Accepted Conditionally			Incorrect Data
Form 740, line 36 (element BreastCancerFund) should not be completed if line 32 (element AmountOverPaid) is not greater than zero.	Accepted Conditionally			Incorrect Data
Form 740, line 37 (element FarmsToFoodBanksTrustFund) should not be completed if line 32 (element AmountOverPaid) is not greater than zero.	Accepted Conditionally			Incorrect Data
Form 740, line 38, total contributions (element TotalContributions) should equal sum of line 33 (element NatureWildLifeFund), line 34 (element ChildVictimsTrustFund), line 35 (element VeteransTrustFund), line 36 (element BreastCancerFund) and line 37 (element FarmsToFoodBanksTrustFund).	Accepted Conditionally			Math Error
Form 740, line 38, total contributions (element TotalContributions) should not exceed line 32 (element AmountOverPaid).	Accepted Conditionally			Math Error
Form 740, line 39, amount credited to next years estimated tax (element CreditEstimatedTax) should not exceed line 32 (element AmountOverPaid).	Accepted Conditionally			Math Error
Form 740, line 40, amount of requested refund (element Refund) should equal line 32 (element AmountOverPaid) minus line 38 (element TotalContributions), line 39 (element CreditEstimatedTax) and line 43 (element SubtotalPenaltyInterest) if calculated.	Accepted Conditionally			Math Error

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
Form 740, line 41 (element AdditionalTaxDue) should be completed when line 28/29 (element TotalTaxLiability) is greater than line 31 (element TotalPayments).	Accepted Conditionally			Math Error
Form 740, line 41 (element AdditionalTaxDue) should equal line 28/29(element TotalTaxLiability) minus line 31 (element TotalPayments).				
Form 740, line 42a, check box if form 2210K is attached (element Schedule2210KIndicator) should be completed when form 2210K is completed for waiver of estimated tax penalty, calculation of estimated tax penalty or calculation of interest due on required estimated payments.	Accepted Conditionally			Missing Form
Form 2210-K is required if Form 740, line 42a (element Penalty2210K) is greater than zero.	Accepted Conditionally			Missing Form
Form 740, line 42a (element Penalty2210K) must match Form 2210K, page 1, line 9 (element TotPenPlusInterest).	Accepted Conditionally			Data Mismatch
Form 740, line 43 (element SubtotalPenaltyInterest) must equal the sum of line 42(a) (element Penalty2210K), line 42(b) (element Interest), line 42(c) (element PenaltyLatePayment) and line 42(d) (element PenaltyLateFile).	Accepted Conditionally			Math Error
Form 740, line 44 (element AmountOwed) must equal line 41 (element AdditionalTaxDue) plus line 43 (element SubtotalPenaltyInterest).	Accepted Conditionally			Math Error
Worksheet C is required if Form 740, Section A, line 1 (element BusinessAndOtherCredits / NonRefundableLLECredit) is greater than zero.	Reject	<b>F740-0023</b>	Worksheet C must be completed if Form 740, Section A, line 1 is greater than zero.	Missing Form
Form 740, Section A, line 1 (element BusinessAndOtherCredits / NonRefundableLLECredit) must match Worksheet C, line 8 (element TotalNonRefundableAmount).	Reject	<b>F740-0024</b>	Form 740, Section A, line 1 must match Worksheet C, line 8.	Data Mismatch
If Form 740, Section A, line 2 (element BusinessAndOtherCredits / KySmallBusinessCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>				
If Form 740, Section A, line 3 (element BusinessAndOtherCredits / SkillsTrainingCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 4 (element BusinessAndOtherCredits / CertRehabCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
Worksheet A is required if Form 740, Section A, line 5 (element TaxPaidOtherState) is greater than zero.	Reject	<b>F740-0025</b>	Worksheet A must be completed if Form 740, Section A, line 5 is greater than zero.	Missing Form
Form 740, Section A, line 5 (element BusinessAndOtherCredits / TaxPaidOtherState) must match Worksheet A, line 12 (element TaxOtherStateCredit).	Reject	<b>F740-0026</b>	Form 740, Section A, line 5 must match Worksheet A, line 12.	Data Mismatch
If Form 740, Section A, line 6 (element BusinessAndOtherCredits / UnemploymentCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 7 (element BusinessAndOtherCredits / RecyclingCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 8 (element BusinessAndOtherCredits / KIFACredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 9 (element BusinessAndOtherCredits / KYCoalCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 10 (element BusinessAndOtherCredits / ResearchFacCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
If Form 740, Section A, line 11 (element BusinessAndOtherCredits / GEDCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 12 (element BusinessAndOtherCredits / EnvironmentRemedCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 13 (element BusinessAndOtherCredits / BioDieselCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 14 (element BusinessAndOtherCredits / StewardshipCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 15 (element BusinessAndOtherCredits / CleanCoalCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 16 (element BusinessAndOtherCredits / EthanolCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 17 (element BusinessAndOtherCredits / CellulosicEthanolCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
Form 5695K is required if Form 740, Section A, line 18 (element BusinessAndOtherCredits / EnergyEfficiencyCredit) is greater than zero.	Reject	<b>F740-0027</b>	Form 5695K is required if Form 740, Section A, line 18 is greater than zero.	Missing Form
Form 740, Section A, line 18 (element BusinessAndOtherCredits / EnergyEfficiencyCredit) must match Form 5695K, line 67 (element TotEnerEffCred).	Reject	<b>F740-0028</b>	Form 740, Section A, line 18 must match Form 5695K, line 67.	Data Mismatch

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
FORM 740			FORM 740	
If Form 740, Section A, line 19 (element BusinessAndOtherCredits / RailroadMaintCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 20 (element BusinessAndOtherCredits / EndowKyCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
If Form 740, Section A, line 21 (element BusinessAndOtherCredits / NewMarketDevProgCredit) is greater than zero, return processing will be delayed for credit verification.	Accepted Conditionally			Processing Delay
Form 740, Section A, line 22 (element BusinessAndOtherCredits / TotalBusinessCredit) must equal the sum of all Section A elements, lines 1 through 21.	Accepted Conditionally			Math Error
Form 740, Section B, Tax Credits (element PersonalTaxCredits / RegularCredit) should be marked on all returns for the taxpayer.	Accepted Conditionally			Missing Data
Form 740, Section B, Tax Credits (element PersonalTaxCredits / RegularCredit) should be marked on all returns for the spouse when the Filing Status 2, (element SeparateOnJointReturn) and Filing Status 3, (element JointReturn) are selected. If Filing Status 4 (element SeparateReturns) is selected and taxpayer is claiming the spouse as dependent because spouse had no income, the regular credit for the spouse can be marked.	Accepted Conditionally			Missing Data
Form 740, Section B, number of boxes checked on line 1 total (element PersonalTaxCredits / TotalCreditsTPSpouse) should equal total number of boxes checked for taxpayer and spouse not to exceed 10.	Accepted Conditionally			Math Error

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
FORM 740			FORM 740	
<p>Form 740, Section B, Dependents section. List up to 3 dependents including first name (element Dependents / FirstName), last name (element Dependents / LastName), dependents SSN (element Dependents / DependentsSSN), relationship of dependent (element Dependents / ChildRelation) and check if dependent qualifies for the family size tax credit (element Dependents / ChildQualifier).</p>	<p>Accepted Conditionally</p>			<p>Missing Data</p>
<p>Form 740, Section B number of dependents who lived with you (element PersonalTaxCredits / CreditsChildHome), number of dependents who did not live with you (element PersonalTaxCredits / CreditsChildAway) and number of other dependents (element PersonalTaxCredits / CreditsOtherDependents) should equal the corresponding credits from Form 1040, Dependents, lines 6c.</p>	<p>Accepted Conditionally</p>			<p>Data Mismatch</p>
<p>If a full year Kentucky taxpayer or spouse is a member of the Kentucky National Guard, they can each receive one (1) additional dependent credit to be added to other dependents total (element PersonalTaxCredits / CreditsOtherDependents). Value NG should be placed in any available first name field in Section B or Section C, Dependents, child first name or other first name.</p>	<p>Accepted Conditionally</p>			<p>Missing Data</p>
<p>Form 740, Section B, total credits (element TotalCredits) should equal the sum of credits from line 1 (element CreditsFromLine1), dependents who lived with you (element CreditsChildHome), did not live with you (element CreditsChildAway) and other dependents (element CreditsOtherDependents).</p>	<p>Accepted Conditionally</p>			<p>Math Error</p>

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
Form 740, Section B, Line 3A, Spouse credits (element PersonalTaxCredits / TotalCreditsForSpouse) should be zero unless filing status 2, married filing separately on combined return (element SeparateOnJointReturn) is selected.	Accepted Conditionally			Math Error
If filing status 2 is selected (element SeparateOnJointReturn), the spouse credits (element PersonalTaxCredits / TotalCreditsForSpouse) and the taxpayer credits (element PersonalTaxCredits / TotalCreditsForTaxPayer) must equal the total credits (element PersonalTaxCredits / TotalCredits).	Accepted Conditionally			Math Error
The taxpayer credits (element PersonalTaxCredits / TotalCreditsForTaxPayer) must equal the total credits (element PersonalTaxCredits / TotalCredits) for filing statuses 1 (element Single), 3 (element JointReturn) and 4 (element SeparateReturns),	Accepted Conditionally			Math Error
Form 740, Section B, line 4A, spouse personal credit amount (element PersonalTaxCredits / SpousePersonalCreditAmt) must equal line 3A (element PersonalTaxCredits / TotalCreditsForSpouse) multiplied by \$20.	Accepted Conditionally			Math Error
Form 740, Section B, line 4B, taxpayer personal credit amount (element PersonalTaxCredits / TPPersonalCreditAmt) must equal line 4A (element PersonalTaxCredits / TotalCreditsForTaxpayer) multiplied by \$20.	Accepted Conditionally			Math Error
<b>SCHEDULE A</b>				

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
FORM 740			FORM 740	
Schedule A fields for adjusted gross income in the medical and dental expenses section, casualty and theft losses section and the job expenses section (elements KyAdjustedGrossIncome1, KyAdjustedGrossIncome2, KyAdjustedGrossIncome3) must equal the KY adjusted gross income from Form 740, line 9 (element Form740 / KyAdjustedGrossIncome). If filing status 2 is used (element SeparateOnJointReturn), the Ky adjusted gross income is the net value of the taxpayer and spouse columns.	Reject	<b>SA-F740-0029</b>	Adjusted gross income in the medical and dental expenses section, casualty and theft losses section and the job expenses section 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 columns.	Data Mismatch
Health Insurance Premiums that are deducted on Schedule M (element SubtractionsToFAGIType / HealthInsurancePremium) should not be included in medical and dental expenses claimed on Schedule A (element MedicalAndDentalExpenses / MedicalDentalExp).	Accepted Conditionally			Math Error
Schedule A, line 2 (element MedicalAndDentalExpenses / MedicalDentalExpExcl) must equal 7.5% of the KY Adjusted Gross Income (element MedicalAndDentalExpenses / KyAdjustedGrossIncome1).	Accepted Conditionally			Math Error
Schedule A, line 3 (element MedicalAndDentalExpenses / TotalMedicalDentalDed) must equal Schedule A, line 1 (element MedicalAndDentalExpenses / MedicalDentalExp) minus line 2 (element MedicalAndDentalExpenses / MedicalDentalExpExcl).	Accepted Conditionally			Math Error
Schedule A, line 4 (element Taxes / LocalIncomeTaxes) must not include federal or state taxes paid.	Accepted Conditionally			Incorrect Data

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
FORM 740			FORM 740	
Schedule A, line 8 (element Taxes / TotTaxes) should equal the sum of Schedule A, lines 4 through 7 (elements Taxes / LocalIncomeTaxes, RealEstateTaxes, PersonalPropTaxes and OtherTaxes).	Accepted Conditionally			Math Error
Schedule A, line 14 (element InterestExpense / TotalInt) should equal the sum of Schedule A, lines 9 through 13 (elements InterestExpense / HomeMortInt1098, HomeMortIntOther, PointsNotOn1098, QualMortInsPrem and InvestmentInt).	Accepted Conditionally			Math Error
Schedule A, line 19 (element Contributions / TotCont) should equal the sum of Schedule A, lines 15 through 18 (elements Contributions / CashCont, CashContOther, ArtisticCont and PriorYrCarryover).	Accepted Conditionally			Math Error
Schedule A, line 19 (element Contributions / TotCont) cannot exceed 50% of the KY Adjusted Gross Income (element Form740 / KyAdjustedGrossIncome).	Accepted Conditionally			Math Error
Schedule A, line 21 (element CasualtyAndTheftLosses / CasualtyTheftExcl) must equal 10% of the KY Adjusted Gross Income (element CasualtyAndTheftLosses / KyAdjustedGrossIncome2).	Accepted Conditionally			Math Error
Schedule A, line 22 (element CasualtyAndTheftLosses / TotCasualtyTheft) must equal Schedule A, line 20 (element CasualtyAndTheftLosses / AmountFrom4684) minus line 21 (element CasualtyAndTheftLosses / CasualtyTheftExcl).	Accepted Conditionally			Math Error
Schedule A, line 26 (element JobExpenses / SubtotJobExp) should equal the sum of Schedule A, lines 23 through 25 (elements JobExpenses / UnreimbursedEmpExp, TaxPrepFees and OtherExp).	Accepted Conditionally			Math Error

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>				
Schedule A, line 27 (element JobExpenses / JobExpExcl) must equal 2% of the KY Adjusted Gross Income (element JobExpenses / KyAdjustedGrossIncome3).	Accepted Conditionally			Math Error
Schedule A, line 28 (element JobExpenses / TotJobOtherExp) must equal Schedule A, line 26 (element JobExpenses / SubtotJobExp) minus line 27 (element JobExpenses / JobExpExcl).	Accepted Conditionally			Math Error
Schedule A, line 30 (element TotItemDed) is mathematically incorrect. Should equal the sum of Schedule A, lines 3, 8, 14, 19, 22, 28 and 29 (elements MedicalAndDentalExpenses / TotalMedicalDentalDed, Taxes / TotTaxes, InterestExpense / TotalInt, Contributions / TotCont, CasualtyAndTheftLosses / TotCasualtyTheft, JobExpenses / TotJobOtherExp and OtherMiscExp).	Reject	<b>SA-F740-0030</b>	Schedule A, line 30 is mathematically incorrect.	Math Error
Schedule A, Page 2, Part I elements (DividingDeductions) should only be completed when filing status 2 (element SeparateOnJointReturn) is selected and the taxpayer <b>and</b> spouse KY adjusted gross income values are less than or equal to 83,400 and only one Schedule A is completed.	Accepted Conditionally			Missing Data
The itemized deductions limitation section on Schedule A, Part II should be completed if the federal AGI on Form 740, line 9 exceeds 89,075 if the filing status is married, filing separate returns or married filing separately on a combined return and 178,150 for all other filing statuses.	Accepted Conditionally			Missing Data
Missing Schedule A or data incomplete.	Reject	<b>SA-F740-0031</b>	Missing Schedule A or data incomplete.	Missing Data
Form 740, line 10 (element ItemizedDeductions) must match Schedule A, line 30 or Part I, lines 4 plus line 5 or Part II line 10, column A plus column B when itemizing deductions.	Reject	<b>SA-F740-0032</b>	Form 740, line 10 must match Schedule A, line 30 or Part I, lines 4 plus line 5 or Part II line 10, column A plus column B when itemizing deductions.	Incorrect Data
<b>SCHEDULE M</b>				

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
FORM 740			FORM 740	
Schedule M additions, line 2 (element AdditionsToFAGIType / HealthInsurance) should only be completed when the amount of health insurance deduction claimed on the federal return is different from the amount to be claimed on Schedule M subtractions, line 14 (element SubtractionsToFAGIType / HealthInsurancePremium). If the values of these two fields are the same, there is no need to make entries on Schedule M.	Accepted Conditionally			Incorrect Data
Schedule M additions, line 4 (element AdditionsToFAGIType / Depreciation) should only be completed when the amount of depreciation claimed on the federal Form 4562 is different from the amount to be claimed on Schedule M, line 16, (element SubtractionsToFAGIType / Depreciation). If the values of these two fields are the same, there is no need to make entries on Schedule M.	Accepted Conditionally			Incorrect Data
Schedule M additions, line 5 (element AdditionsToFAGIType / NetOperatingLoss) should always be completed when a federal net operating loss is claimed on the federal return.	Accepted Conditionally			Incorrect Data
Schedule M additions, line 6 (element AdditionsToFAGIType / DomesticProdActvDed) should be completed when this credit is claimed on the federal return.	Accepted Conditionally			Incorrect Data
Schedule M, line 8, column A (element AdditionsToFAGIType / TotalAdditions) is mathematically incorrect.	Reject	<b>SM-F740-0033</b>	Schedule M, line 8, column A is mathematically incorrect.	Math Error
Schedule M, line 8, column B (element AdditionsToFAGIType / TotalAdditions) is mathematically incorrect.	Reject	<b>SM-F740-0034</b>	Schedule M, line 8, column B is mathematically incorrect.	Math Error
Schedule M subtractions, line 9, state income tax refund reported as income on federal return (element SubtractionsToFAGIType / Refund) must equal amount reported on federal return.	Accepted Conditionally			Incorrect Data

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
FORM 740		FORM 740		
Schedule M subtractions, line 11, excludable retirement income (element SubtractionsToFAGIType / Pension) should not be greater than the sum of taxable IRA amount and taxable pension/annuity amount claimed on federal Form 1040.	Accepted Conditionally			Incorrect Data
Schedule P is missing and is required if taxable pension and retirement income from all sources is greater than 41,110 and retirement is from federal, state or local government or Tier 2 Railroad retirement benefits.	Reject	<b>SM-F740-0035</b>	Schedule P is missing and is required if taxable pension and retirement income from all sources is greater than 41,110 and retirement is from federal, state or local government or Tier 2 Railroad retirement benefits.	Missing Form
Schedule M subtractions, line 12, taxable amount of social security and railroad retirement board benefits (element SubtractionsToFAGIType / SocialSecurity), must equal taxable Social Security benefits claimed on federal Form 1040, line 20b.	Accepted Conditionally			Incorrect Data
Schedule M subtractions, line 14, health insurance premiums not previously deducted from income (element SubtractionsToFAGIType / HealthInsurancePremium) must not include premiums paid with pretax dollars (cafeteria plan).	Accepted Conditionally			Incorrect Data
Amounts claimed on Schedule M, lines 13 and 14, long term care and health insurance premiums (elements SubtractionsToFAGIType / Insurance and SubtractionsToFAGIType / HealthInsurancePremium), should not be included in medical expense deductions claimed on Schedule A, line 1 (element MedicalAndDentalExpenses / MedicalDentalExp).	Accepted Conditionally			Incorrect Data
Schedule M subtractions, line 18, Kentucky domestic production activities deduction amount (element SubtractionsToFAGIType / DomesticProdActvDed) should be completed when this credit is claimed on Schedule M, line 6. The amount listed here should be the recalculated Kentucky allowable amount.	Accepted Conditionally			Incorrect Data

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>				
Schedule M total subtractions, line 20A, spouse column (element AdditionsToFAGIType / TotalSubtractions) is mathematically incorrect.	Accepted Conditionally			Math Error
Schedule M, line 20B, taxpayer column (element AdditionsToFAGIType / TotalSubtractions) is mathematically incorrect.	Accepted Conditionally			Math Error
Schedule M missing or data incomplete.	Reject	<b>SM-F740-0036</b>	Schedule M missing or data incomplete.	Missing Data
<b>SCHEDULE P</b>				
Schedule P total exclusion (element TotalExcluded / TotalExcluded) does not match amount claimed on Schedule M (element SubtractionsToFAGIType / Pension)	Reject	<b>SP-F740-0037</b>	Schedule P total exclusion does not match amount claimed on Schedule M.	Incorrect Data
<b>SCHEDULE J</b>				
Calculation error(s) on Schedule J.	Reject	<b>SJ-F740-0038</b>	Calculation error(s) on Schedule J.	Math Error
Incomplete data on Schedule J.	Reject	<b>SJ-F740-0039</b>	Incomplete data on Schedule J.	Missing Data
Schedule J, line 22 (element SchJTaxAmount) does not match Form 740, line 12 (element TaxBeforeCredits)	Reject	<b>SJ-F740-0040</b>	Schedule J, line 22 does not match Form 740, line 12.	Data Mismatch
<b>FORM 2210-K</b>				
Calculation error(s) on Form 2210K, Part I (elements ExceptionsAndExclusions)	Reject	<b>F2210K-0041</b>	Calculation error(s) on Form 2210K, Part I.	Math Error
Data incomplete on Form 2210K, Part I (elements ExceptionsAndExclusions)	Reject	<b>F2210K-0042</b>	Data incomplete on Form 2210K, Part I.	Missing Data
Calculation error(s) on Form 2210K, Part II (elements UnderPaymentAndPenalty)	Accepted Conditionally			Math Error
Form 2210K total penalty plus interest (element UnderPaymentAndPenalty / TotPenPlusInterest) does not match amount claimed on Form 740, line 41a (element Penalty2210K).	Accepted Conditionally			Incorrect Data
<b>FORM 4972-K</b>				
Calculation error(s) on Form 4972K, Part II (elements ExcludableLumpSum)	Accepted Conditionally			Math Error
Calculation error(s) on Form 4972K, Part III (elements FederalCapitalGain)	Accepted Conditionally			Math Error
Calculation error(s) on Form 4972K, Part IV (elements TenYearOption)	Accepted Conditionally			Math Error
Data incomplete on Form 4972K.	Reject	<b>F4972K-0043</b>	Data incomplete on Form 4972K.	Missing Data
<b>FORM 5695-K</b>				

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>		<b>FORM 740</b>		
Form 5695-K, line 67 (element EnergyEfficiencyProducts / TotEnerEffCredit) is mathematically incorrect.	Reject	<b>F5695K-0044</b>	Form 5695-K, line 67 is mathematically incorrect.	Math Error
The credit qualifications section (elements EEPCreditQualifications) are required when filing Form 5695-K.	Reject	<b>F5695K-0045</b>	The credit qualifications section of Form 5695K is incomplete.	Missing Data
Taxpayer / Business Entity data required when filing Form 5695K.	Reject	<b>F5695K-0046</b>	Taxpayer / Business Entity data incomplete on Form 5695K.	Missing Data
Credit Carryforward on Form 5695K, line 66 (element PriorYrEnerEffCredit) should not be claimed unless prior year 5695K form was filed.	Reject	<b>F5695K-0047</b>	Credit Carryforward claimed on Form 5695K, line 66 should not be claimed. No Form 5695K was filed for the previous year.	Missing Form
Amount claimed as credit forward from prior year on Form 5695K, line 66 (element PriorYrEnerEffCredit) is incorrect.	Accepted Conditionally			Math Error
<b>FORM 8582-K</b>		<b>FORM 8582-K</b>		
Calculation error(s) on Form 8582K, Part I (elements PassiveActivityLoss)	Accepted Conditionally			Math Error
Calculation error(s) on Form 8582K, Part II (elements SpecAllowRentalReal)	Accepted Conditionally			Math Error
Calculation error(s) on Form 8582K, Part III (elements SpecAllowCommercialRevitDed)	Accepted Conditionally			Math Error
Calculation error(s) on Form 8582K, Part IV (elements TotalLossesAllowed)	Accepted Conditionally			Math Error
Calculation error(s) on Form 8582K, Passive Activities Adjustment Worksheet (elements PassiveActivitiesAdjustments)	Accepted Conditionally			Math Error
Incomplete data on Form 8582K	Reject	<b>F8582K-0048</b>	Incomplete data on Form 8582K.	Missing Data
<b>FORM 8863-K</b>		<b>FORM 8863-K</b>		
Incomplete data on Form 8863K (elements Qualifications)	Reject	<b>F8863K-0049</b>	Incomplete qualifications data on Form 8863K.	Missing Data
Incomplete data on Form 8863K (elements HopeCredit)	Reject	<b>F8863K-0050</b>	Incomplete data on Form 8863K.	Missing Data
Name and address of Kentucky institution required on Form 8863K.	Reject	<b>F8863K-0051</b>	Name and address of Kentucky institution required on Form 8863K.	Missing Data
Tentative Hope Credit claimed exceeds allowable amount (element TentHopeCredit) on Form 8863K, line 1, column f.	Reject	<b>F8863K-0052</b>	Form 8863K, line 1, column f exceeds allowable amount.	Math Error

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>		<b>FORM 740</b>		
Error in calculating Tentative Hope Credit (element TentHopeCredit) on Form 8863K, line 1, column f.	Reject	<b>F8863K-0053</b>	Form 8863K, line 1, column f is mathematically incorrect.	Math Error
Error in calculating Total Hope Credit (element HopeCreditTot) on Form 8863K, line 2.	Reject	<b>F8863K-0054</b>	Form 8863K, line 2 is mathematically incorrect.	Math Error
Lifetime Learning Credit claimed exceeds allowable amount (element LifeLimitBy20Pct)	Reject	<b>F8863K-0055</b>	Lifetime Learning Credit claimed exceeds allowable amount.	Math Error
Error in computing allowable education credit from Form 8863K, line 20 (element AllowEducCredit)	Reject	<b>F8863K-0056</b>	Form 8863K, line 20 is mathematically incorrect.	Math Error
Education Credit Carryforward claimed for prior years on Form 8863K (elements CreditCarryForward) but no prior year 8863K forms were filed.	Reject	<b>F8863K-0057</b>	Education Credit Carryforward claimed for prior years on Form 8863K but no prior year 8863K forms were filed.	Missing Form
<b>WORKSHEET A</b>		<b>WORKSHEET A</b>		
Recipient Name (element RecipientFirstName) and SSN (element RecipientSSN) are required when completing Worksheet A.	Reject	<b>WA-F740-0058</b>	Recipient Name and SSN are required when completing Worksheet A.	Missing Data
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. 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.)	Reject	<b>WA-F740-0059</b>	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. 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.)	Incorrect Data
Worksheet A, name of other state (element NameOfOtherState) is missing.	Reject	<b>WA-F740-0060</b>	Missing other state name on Worksheet A.	Missing Data
KY is not a valid entry (element NameOfOtherState) on Worksheet A, tax paid to other states worksheet.	Reject	<b>WA-F740-0061</b>	KY is not a valid entry on Worksheet A, tax paid to other states worksheet.	Incorrect Data

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
Worksheet A, line 1 (element KYTaxableIncome) should equal amount from Form 740, line 11 (element TaxableIncome).	Accepted Conditionally			Data Mismatch
Worksheet A, line 2 (element GamblingLosses) should equal the amount of gambling losses reported on Schedule A, line 29 (element OtherMiscExp)	Accepted Conditionally			Data Mismatch
Worksheet A, line 3 (element TotalIncome) should equal line 1 (element KYTaxableIncome) plus line 2 (element GamblingLosses).	Accepted Conditionally			Math Error
Worksheet A, line 5 (element GrandTotalIncome) should equal line 3 (element TotalIncome) minus line 4 (element IncomeFromOtherState).	Accepted Conditionally			Math Error
Worksheet A, line 7 (element IncomeAfterLoss) should equal line 5 (element GrandTotalIncome) minus line 6 (element AdjustedGamblingLosses).	Accepted Conditionally			Math Error
Worksheet A, line 8 (element KYTaxOnAdjustedIncome) should equal the tax due on the line 7 amount (element IncomeAfterLoss)	Accepted Conditionally			Math Error
Worksheet A, line 9 (element KYTaxOnKYTaxableIncome) should equal the tax due on the line 1 amount (element TaxableIncome).	Accepted Conditionally			Math Error
Worksheet A, line 10 (element TaxSavings) should equal line 9 (element KYTaxOnKYTaxableIncome) minus line 8 (element KYTaxOnAdjustedIncome).	Accepted Conditionally			Math Error
Worksheet A, line 12 (element TaxOtherStateCredit) should be the lesser of line 10 (element TaxSavings) or line 11 (element TaxPaidToOtherState).	Reject	<b>WA-F740-0062</b>	Worksheet A, line 12 should be the lesser of line 10 or line 11.	Math Error
<b>WORKSHEET C</b>			<b>WORKSHEET C</b>	
LLE name (element LLEName), address (element LLEAddress), FEIN (LLEFEIN), Ky corporate account number (element LLEKYCorporateAcctNumber) and ownership percentage (element PctOfOwnership) are required when completing Worksheet C.	Reject	<b>WC-F740-0063</b>	LLE name, address, FEIN, Ky corporate account number and ownership percentage are required when completing Worksheet C.	Missing Data

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
One of the LLE indicators are required when completing Worksheet C (elements LLE720Indicator, LLE765Indicator, LLE765GPIndicator or LLE725Indicator)	Accepted Conditionally			Missing Data
Worksheet C, line 1 (element KYTaxableIncome) should equal amount from Form 740, line 11 (element TaxableIncome).	Accepted Conditionally			Data Mismatch
Worksheet C, line 3 (element SubTotalIncome) should equal line 1 (element KYTaxableIncome) plus line 2 (element LLEIncome).	Accepted Conditionally			Math Error
Worksheet C, line 4 (element KYTaxOnTaxableIncome) should equal the tax due on the line 1 amount (element KYTaxableIncome).	Accepted Conditionally			Math Error
Worksheet C, line 5 (element KYTaxOnLLEAdjustedIncome) should equal the tax due on the line 3 amount (element SubTotalIncome).	Accepted Conditionally			Math Error
Worksheet C, line 6 (element TaxSavingsOnLLEIncome) should equal line 4 (element KYTaxOnTaxableIncome) minus line 5 (element KYTaxOnLLEAdjustedIncome). If line 5 is larger than line 4, enter zero.	Accepted Conditionally			Math Error
Worksheet C, line 8 (element TotalNonRefundableAmount) should be the lesser of line 6 (element TaxSavingsOnLLEIncome) or line 7 (element NonRefundableCredit).	Reject	<b>WC-F740-0064</b>	Worksheet C, line 8 should be the lesser of line 6 or line 7.	Math Error
<b>MISCELLANEOUS</b>			<b>MISCELLANEOUS</b>	
Primary social security number (element Filer/ Primary/ TaxpayerSSN) and/or Spouse social security number (element Filer/ Secondary/ TaxpayerSSN) are required.	Reject	<b>F740-0069</b>	Primary social security number and/or Spouse social security number is missing.	Missing Data
Primary name elements (element Filer/ Primary/ TaxpayerName) and/or Spouse name elements (element Filer/ Secondary/ TaxpayerName) missing or incomplete.	Reject	<b>F740-0070</b>	Primary name is missing or incomplete.	Missing Data
Taxpayer address elements (element USAddress) missing or incomplete.	Reject	<b>F740-0071</b>	Taxpayer address is missing or incomplete.	Missing Data

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
<b>FORM 740</b>			<b>FORM 740</b>	
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.	Reject	<b>F740-0073</b>	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.	Incorrect Data
Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.	Reject	<b>F740-0074</b>	Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.	Incorrect Data
Invalid direct debit amount (element StatePayment / PaymentAmount). Debit amount for State Payment must equal amount you owe on the return, Form 740, Line 44 (element AmountOwed).	Reject	<b>F740-0075</b>	Invalid direct debit amount. Debit amount for the amount you owe must equal Form 740, line 44.	Incorrect Data
Invalid direct debit date (element StatePayment / RequestedPaymentDate). Debit payments for state payments cannot be warehoused after the April 15th filing deadline.	Reject	<b>F740-0076</b>	Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused after the April 15th filing deadline.	Incorrect Data
Invalid debit or deposit indicator.	Reject	<b>F740-0077</b>	Invalid direct debit or direct deposit request. Cannot request direct debit on refund or direct deposit on tax due return.	Incorrect Data
Invalid direct debit date (element StatePayment / RequestedPaymentDate). Valid dates for debit payments of estimated tax for tax year 2013 are: April 15, 2014, June 16, 2014, September 15, 2014, January 15, 2015	Reject	<b>F740-0078</b>	Invalid direct debit date. Valid dates for debit payments of estimated tax for tax year 2013 are: April 15, 2014, June 16, 2014, September 15, 2014, January 15, 2015. Please select valid dates and resubmit the return.	Incorrect Data
<b>SCHEMA VALIDATIONS</b>			<b>SCHEMA VALIDATIONS</b>	
Duplicate Return. Electronic return already received and processed.	Reject	<b>KYSUB-0063</b>	Duplicate Return. An electronic return was already received and processed.	Missing Data
Copy of federal return is required for all electronically filed returns.	Reject	<b>KYSUB-0064</b>	A copy of the federal return is required for all electronically filed Kentucky returns.	Missing Data
Software Identification Code (element SoftwareID) has not been approved for electronic filing by the Kentucky Department of Revenue.	Reject	<b>KYSUB-0068</b>	Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.	Incorrect Data
Schema Failed Validation. See details.	Reject	<b>KYSUB-0100</b>	Schema Failed Validation. See details.	Validation Error
Manifest Data Missing	Reject	<b>KYSUB-0101</b>	Manifest Data Missing	Validation Error
State Return Data Missing	Reject	<b>KYSUB-0102</b>	State Return Data Missing	Validation Error
Invalid Processing Year	Reject	<b>KYSUB-0103</b>	Invalid Processing Year	Validation Error
We are unable to process your submission due to technical difficulties. Please file a paper return.	Reject	<b>KYSUB-0105</b>	We are unable to process your submission due to technical difficulties. Please file a paper return.	Validation Error
Packaging of data and transmission payload must be in the proper format.	Reject	<b>KYSUB-0106</b>	Packaging of data and transmission payload must be in the proper format.	Validation Error

Rule Description	*Severity	Reject Code	Reject Code Text	Error Category
FORM 740			FORM 740	

\*Severity - Reject means the return will be returned and not accepted for processing. Accepted Conditionally means the return will be accepted for filing but the return will be reviewed and may be adjusted if an error is found or data cannot be verified.