

**CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0**

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100-010 F100S-010 F100W-010	Return Header	Form 100/100S/100W, APB/APE [TaxPeriodBeginDate] or [TaxPeriodEndDate] can not be set to a date of 12/31/9999.	Reject and Continue	
F100X-010		APB/APE [TaxPeriodBeginDate] or [TaxPeriodEndDate] cannot be set to a date of 12/31/9999.	Reject and Continue	
F100-020 F100S-020 F100W-020		Form 100/100S/100W, APE [TaxPeriodEndDate] can not be earlier than APB [TaxPeriodBeginDate].	Reject and Continue	
F100X-020		APE [TaxPeriodEndDate] can not be earlier than APB [TaxPeriodBeginDate].	Reject and Continue	
F100-030 F100S-030 F100W-030		Form 100/100S/100W, APB [TaxPeriodBeginDate] can not be later than the current date [Timestamp].	Reject and Continue	
F100X-030		APB [TaxPeriodBeginDate] can not be later than the current date [Timestamp].	Reject and Continue	
F100-035 F100S-035 F100W-035		Form 100/100S/100W, APE [TaxPeriodEndDate] can not be later than the current date [Timestamp].	Reject and Continue	
F100X-035		APE [TaxPeriodEndDate] cannot be later than the current date [Timestamp].	Reject and Continue	
F100-040 F100S-040 F100W-040		Form 100/100S/100W, APE [TaxPeriodEndDate] can not be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue	
F100X-040		APE [TaxPeriodEndDate] can not be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue	
F100-050 F100S-050 F100W-050		Form 100/100S/100W, APB [TaxPeriodBeginDate] can not be later than 12/31/2013 if the [Timestamp] is greater than 12/31/2014.	Reject and Continue	
F100X-050		APB [TaxPeriodBeginDate] can not be later than 12/31/2013 if the [Timestamp] is greater than 12/31/2014.	Reject and Continue	
F100-060 F100S-060 F100W-060		Form 100/100S/100W, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate], and California corporation number [CACorporationNumber] cannot match a previously accepted return unless the Superseded [SupersededReturn] or Amended [AmendedReturn] checkbox is checked "Yes".	Reject and Continue	
F100-065 F100S-065 F100W-065		Form 100/100S/100W, APB [TaxPeriodBeginDate] cannot be earlier than 12/10/2012.	Reject and Continue	
F100X-065		APB [TaxPeriodBeginDate] cannot be earlier than 12/10/2012.	Reject and Continue	
F100-066 F100W-066		If Form 100/100W [MotionPictureTvCredit] indicator is checked "Yes", then Form 3541 must be attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules. If Form 3541 is attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules, then Form 100/100W [MotionPictureTvCredit] indicator must be checked "Yes".	Reject and Continue	
F100S-066		If Form 100S [MotionPictureTvCredit] indicator is checked "Yes", then Form 3541 must be attached. If Form 3541 is attached, then Form 100S [MotionPictureTvCredit] indicator must be checked "Yes".	Reject and Continue	

CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0

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F100X-066		If the Amended Return checkbox [AmendedReturn] is checked "Yes", then Form 100X must be attached.	Reject and Continue	
F100-067 F100S-067 F100W-067		If Form 100X [CAForm100X] is attached, then the Amended Return checkbox [AmendedReturn] must be checked "Yes".	Reject and Continue	
F100X-067		If Form 100X [MotionPictureTvCredit] indicator is checked "Yes", then Form 3541 must be attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules. If Form 3541 is attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules, then Form 100X [MotionPictureTvCredit] indicator must be checked "Yes".	Reject and Continue	
F100X-068		A direct deposit refund [DirectDepositRefund] cannot be requested with a Form 100X.	Reject and Continue	
F100-070 F100W-070	Schedule Q	If Form 100/100W, Question A [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present. If [DispositionDate] is present, then question A [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QSubElection] must be checked.	Reject and Continue	
F100S-070		If Form 100S, Question A1 [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present. If [DispositionDate] is present, then question A1 [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QSubElection] must be checked.	Reject and Continue	
F100-075 F100W-075		If Form 100/100W, Question B1 [CombinedUnitaryReturn] is answered "Yes" then Schedule R-7 must be attached. If Schedule R-7 is attached, then Form 100/100W Question B1 [CombinedUnitaryReturn] must be checked "Yes".	Reject and Continue	
F100-080 F100W-080		If Form 100/100W, Question B1 [CombinedUnitaryReturn] is checked "Yes", then 1 Parent Return Header and at least 1 Subsidiary Return Header must be present.	Reject and Continue	
F100-085 F100W-085		If Form 100/100W, Question B1 [CombinedUnitaryReturn] is checked "No", and line 31[TotalTax] is more than \$800, then Form 3805Z, Form 3807, Form 3808 and Form 3809, Schedule Z, Part IV [MinFranchiseTaxCrLimitation] and/or Form 3806 Schedule Z, Part IV [MinFranchiseTaxCrLimit] must be blank.	Reject and Continue	
F100-087 F100W-087		If Form 100/100W, Question B1 [CombinedUnitaryReturn] is checked "Yes", then Questions B3 [ChangelnR7Members] must be answered and B4 [NbrOfMembers] must be greater than zero.	Reject and Continue	
F100-089 F100W-089		If Form 100/100W, Question B5 [IsCAForm3544Or3544AAttached] is checked "Yes", then Form 3544 or 3544A must be attached. If Form 3544 or Form 3544A is attached, then Form 100/100W Question B5 [IsCAForm3544Or3544AAttached] must be checked "Yes".	Reject and Continue	
F100S-089		If Form 100S, Question S [IsCAForm3544AAttached] is checked "Yes", then Form 3544A must be attached. If Form 3544A is attached, then Form 100S Question S [IsCAForm3544AAttached] must be checked "Yes".	Reject and Continue	
F100-090 F100W-090		Form 100/100W, Question C, Date [WatersEdgeEndDate] must be prior to the filing date [Timestamp] of the return.	Reject and Continue	
F100S-091		Form 100S, Question E [AnyQSubSSubsidiariesIncluded] is checked "Yes", then Schedule QS Worksheet must be attached.	Reject and Continue	
F100-100 F100W-100		Form 100/100W, Question E [BusinessActivityCode] must be a valid 6 digit Principal Business Activity (PBA) code per the current Form 100/100W Booklet.	Reject and Continue	

**CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0**

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100S-100		Form 100S, Question C [BusinessActivityCode] must be a valid 6 digit Principal Business Activity (PBA) code per the current Form 100S Booklet.	Reject and Continue	
F100-110 F100W-110		If Form 100/100W, Question M [ApportioningSchedule] is checked "Yes", then Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must be present.	Reject and Continue	
F100S-110		If Form 100S, Question P [IsApportioningUsingSchR] is checked "Yes", then Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must be present.	Reject and Continue	
F100-115 F100W-115		If Form 100/100W, Question R [DeferredIntercompanyStockAcct] is checked "Yes", then Form 3726 must be attached.	Reject and Continue	
F100-120 F100W-120		Form 100/100W, Question T [CaliforniaREMIC] and Form 100/100W, Question W [CreditUnion] cannot both be checked "Yes".	Reject and Continue	
F100X-130		If Form 100X, Question F [AmendedReturn] is "Form100S", then Question F [MaxNbrOfShareholdersInSCorp] must be present.	Reject and Continue	
F100-140 F100W-140	State Adjustments	If Form 100/100W, Line 2 [DedForeignDomesticTax] amount is present, then Schedule A must be attached.	Reject and Continue	
F100-150 F100W-150		If Form 100/100W, Line 3 [DedTaxCorpTaxLaw] amount is present, then Schedule A must be attached.	Reject and Continue	
F100S-155		If Form 100S, Line 4 [NetCapitalGain] amount is present, then Schedule D (100S) must be attached.	Reject and Continue	
F100-160 F100W-160		If Form 100/100W, Line 5 [CapitalGainsNet] amount is present, then Schedule D must be attached.	Reject and Continue	
F100S-160		If Form 100S, Line 5 [DepreciationAndAmortization] amount is present, then Schedule B (100S) must be attached.	Reject and Continue	
F100-170 F100W-170		If Form 100/100W, Line 6 [DepreciationExcess] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100W-175		If Form 100W, Line 7a [NetIncFromIncludedCFCs] amount is present, then Form 2416 must be present.	Reject and Continue	
F100-180 F100W-180		If Form 100/100W, Line 10 [DeductionDividendIntercompany] amount is present, then Schedule H (100/100W) must be attached to CA-ReturnData or to CA-CombinedReportSchedules.	Reject and Continue	
F100S-180		If Form 100S, Line 9 [IntercompanyDividendsDeduction] amount is present, then Schedule H (100S) must be attached	Reject and Continue	
F100-190		If Form 100, Line 11 [DeductionOtherDividends] amount is present, then Schedule H (100) must be attached to CA-ReturnData or to CA-CombinedReportSchedules.	Reject and Continue	
F100S-190		If Form 100S, Line 10 [WatersEdgeDividendsDeduction] amount is present, then Schedule H (100S) must be attached	Reject and Continue	
F100W-190		If Form 100W, Line 11a [ForeignDividendDeduction] amount is present, then Schedule H (100W) must be attached to CA-ReturnData or to CA-CombinedReportSchedules.	Reject and Continue	
F100-200 F100W-200		If Form 100/100W, Line 12 [DepreciationAdditionalAllowed] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100-210 F100W-210		If Form 100/100W, Line 15 [DeductionBusinessAndInterest] is present, then either Form 3805Z, Form 3807, or Form 3809 must be attached.	Reject and Continue	

CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0

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F100S-210		If Form 100S, Line 12 [EDABusinessExpenseAndInterest] is present, then either Form 3805Z, Form 3807, or Form 3809 must be attached.	Reject and Continue	
F100-220 F100W-220	CA NetIncome	If Form 100/100W, Line 19 [NetIncomeState] amount is negative, then Line 20 [NOLDeduction], Line 21 [PiercesDiseaseEDANOLDeduction], and Line 22 [DisasterLossCarryoverDed] may not be significant.	Reject and Continue	
F100S-220		If Form 100S, Line 16 [NetIncomeState] amount is negative, then Line 17 [Sec23802eDeduction], Line 18 [NOLDeduction], Line 19 [PiercesDiseaseEDANOLDeduction] and Line 20 [DisasterLossCarryover] may not be significant.	Reject and Continue	
F100-225 F100W-225		Form 100/100W, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] must be present.	Reject and Continue	
F100S-225		Form 100S, Line 15 [NetIncomeAfterAdjustments] and Line 16 [NetIncomeState] must be present.	Reject and Continue	
F100-230 F100W-230		Form 100/100W, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts must be equal if Question M [ApportioningSchedule] is answered "No".	Reject and Continue	Deleted
F100S-230		Form 100S, Line 15 [NetIncomeAfterAdjustments] and Line 16 [NetIncomeState] amounts must be equal if Question P [IsApportioningUsingSchR] is answered No.	Reject and Continue	Deleted
F100-240 F100W-240		If Form 100/100W, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts are not equal, then Question M [ApportioningSchedule] must be answered "Yes" and Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must equal Form 100/100W, line 18 [NetIncomeAfterAdjusts].	Reject and Continue	Deleted
F100S-240		If Form 100S, Line 15 [NetIncomeAfterAdjustments] and Line 16 [NetIncomeState] amounts are not equal then Question P [IsApportioningScheduleR] must be answered "Yes" and Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must equal Form 100S, line 15 [NetIncomeAfterAdjustments].	Reject and Continue	Deleted
F100-243 F100W-243		If Form 100/100W, Line 20 [NOLDeduction] is positive, then Form 3805Q must be attached to CA-ReturnData or to CA-CombinedReportSchedules.	Reject and Continue	
F100S-243		If Form 100S, Line 18 [NOLDeduction] is positive, then Form 3805Q must be attached.	Reject and Continue	
F100S-246		If Form 100S, Line 18 [NOLDeduction] is present, the amount must equal Form 3805Q Part IV, Line 3 [CurrYrNOLDeduction].	Reject and Continue	
F100S-248	Taxes	If Form 100S, Question E [AnyQSubSSubsidiariesIncluded] is checked "No", and Line 30 [TotalTax] is more than \$800, then Form 3805Z, Form 3807, Form 3808 and Form 3809, Schedule Z, Part IV [MinFranchiseTaxCrLimitation] and/or Form 3806 Schedule Z, Part IV [MinFranchiseTaxCrLimit] must be blank.	Reject and Continue	
F100-249 F100W-249		If Form 100/100W, Line 25a [NewJobsCreditGenerated] or Line 25b [NewJobsCreditClaimed] is present, then Form 3527 must be attached in the CA-ReturnData (Combined, Parent or Subsidiary) or in the CA-CombinedReportSchedules.	Reject and Continue	
F100S-249		If Form 100S, line 23a [NewJobsCreditGenerated] or Line 23b [NewJobsCreditClaimed] is present, then Form 3527 must be attached.	Reject and Continue	
F100-250 F100W-250		If Form 100/100W, Line 27 [AdditionalCreditsSubtotal] amount is present, then Schedule P (100/100W) or Form 3540 must be attached.	Reject and Continue	

CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0

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F100S-250		If Form 100S, Line 25 [AdditionalCreditsSubtotal] amount is present, then Schedule C (100S) or Form 3540 must be attached.	Reject and Continue															
F100-255 F100W-255		The following Credits (Form 100/100W, Line 26a or Line 26b [CreditName]) require the corresponding credit form to be attached: <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="padding-right: 20px;"><u>Credit Name</u></td> <td><u>Form</u></td> </tr> <tr> <td>LARZ HRE/USE</td> <td>Form 3806</td> </tr> <tr> <td>E/Z HIRE/USE</td> <td>Form 3805Z</td> </tr> <tr> <td>LAMBRA HR/US</td> <td>Form 3807</td> </tr> <tr> <td>MEA HIRE</td> <td>Form 3808</td> </tr> <tr> <td>TTA HIRING</td> <td>Form 3809</td> </tr> <tr> <td>TTA SALE/USE</td> <td>Form 3809</td> </tr> </table>	<u>Credit Name</u>	<u>Form</u>	LARZ HRE/USE	Form 3806	E/Z HIRE/USE	Form 3805Z	LAMBRA HR/US	Form 3807	MEA HIRE	Form 3808	TTA HIRING	Form 3809	TTA SALE/USE	Form 3809	Reject and Continue	Modified
<u>Credit Name</u>	<u>Form</u>																	
LARZ HRE/USE	Form 3806																	
E/Z HIRE/USE	Form 3805Z																	
LAMBRA HR/US	Form 3807																	
MEA HIRE	Form 3808																	
TTA HIRING	Form 3809																	
TTA SALE/USE	Form 3809																	
F100S-255		The following Credits (Form 100S, Line 24a or Line 24b [CreditName]) require the corresponding credit form to be attached: <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="padding-right: 20px;"><u>Credit Name</u></td> <td><u>Form</u></td> </tr> <tr> <td>LARZ HRE/USE</td> <td>Form 3806</td> </tr> <tr> <td>E/Z HIRE/USE</td> <td>Form 3805Z</td> </tr> <tr> <td>LAMBRA HR/US</td> <td>Form 3807</td> </tr> <tr> <td>MEA HIRE</td> <td>Form 3808</td> </tr> <tr> <td>TTA HIRING</td> <td>Form 3809</td> </tr> <tr> <td>TTA SALE/USE</td> <td>Form 3809</td> </tr> </table>	<u>Credit Name</u>	<u>Form</u>	LARZ HRE/USE	Form 3806	E/Z HIRE/USE	Form 3805Z	LAMBRA HR/US	Form 3807	MEA HIRE	Form 3808	TTA HIRING	Form 3809	TTA SALE/USE	Form 3809	Reject and Continue	
<u>Credit Name</u>	<u>Form</u>																	
LARZ HRE/USE	Form 3806																	
E/Z HIRE/USE	Form 3805Z																	
LAMBRA HR/US	Form 3807																	
MEA HIRE	Form 3808																	
TTA HIRING	Form 3809																	
TTA SALE/USE	Form 3809																	
F100-260 F100W-260		Form 100/100W, Line 28 [TotalCreditsCurrYr] must equal the sum of Lines 25b [NewJobsCreditClaimed] + 26a [CreditAmount] + Line 26b [Credit Amount] + Line 27 [AdditionalCreditsSubtotal].	Reject and Continue															
F100S-260		Form 100S, Line 26 [TotalCreditsCurrYr] must equal the sum of Lines 23b [NewJobsCreditClaimed] + 24a [CreditAmount] + Line 24b [CreditAmount] + Line 25 [AdditionalCreditsSubtotal].	Reject and Continue															
F100S-265		If Form 100S, Line 28 [BuiltInGainsTax] amount is present, then Schedule D (100S) must be attached.	Reject and Continue															
F100-280 F100W-280		If Form 100/100W, Line 30 [AlternativeMinTax] is present, then Schedule P (100/100W) must be attached.	Reject and Continue															
F100-290 F100W-290		Form 100/100W, Line 31 [TotalTax] must equal the sum of Line 29 [TaxMinusCredits] and Line 30 [AlternativeMinTax].	Reject and Continue															
F100S-290		Form 100S, Line 30 [TotalTax] must equal the sum of Line 27 [TaxMinusCredits], Line 28 [BuiltInGainsTax] and Line 29 [ExcessNetPassiveIncomeTax].	Reject and Continue															
F100-295 F100W-295	Payments	If Form 100/100W, Line 34 [Withholding] is present, then either Form 592-B or Form 593 must be attached.	Reject and Continue															
F100S-295		If Form 100S, Line 33 [Withholding] is present, then either Form 592-B or Form 593 must be attached.	Reject and Continue															
F100-270 F100W-270		Form 100/100W, Line 36 [TotalPayments] must equal the sums of Line 32 through Line 35 [OverpaymentPriorYear] + [AmountPaidEstimated] + [Withholding] + [AmountPaidWithExtension].	Reject and Continue															

CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100S-270		Form 100S, Line 35 [TotalPayments] must equal the sums of Line 31 through Line 34 [OverpaymentPriorYear] + [AmountPaidEstimated] + [Withholding] + [AmountPaidWithExtension].	Reject and Continue	
F100-310	Refund Or Amount Due	If Form 100, Line 42b [EstPenExceptionBorC] is checked, then Form 5806 must be attached.	Reject and Continue	
F100S-310 F100W-310		If Form 100S/100W, Line 41b [EstPenExceptionBorC] is checked, then Form 5806 must be attached.	Reject and Continue	
F100-340 F100W-340	Schedule D	If Schedule D, Line 2 [STCGLFromInstallmentSales] or Line 7 [LTCGLFromInstallmentSales] amount is present, then Form 3805E must be attached for each amount present.	Reject and Continue	
F100-330 F100S-330 F100W-330	Schedule J	If Schedule J, Line 2 [LookBackInterest] is present, then Form 3834 must be attached.	Reject and Continue	
F100-337 F100S-337 F100W-337		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [caForm3805ZIndicator] is present, then Form 3805Z, Part I, Line 1b [HiringRecapture] amount must be present.	Reject and Continue	
F100-338 F100S-338 F100W-338		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [caForm3807Indicator] is present, then Form 3807, Part II, Line 2b [HiringRecapture] amount must be present.	Reject and Continue	
F100-339 F100S-339 F100W-339		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [caForm3809Indicator] is present, then Form 3809, Side 1, Part IV, Line 4 [HiringCredit] amount must be present.	Reject and Continue	
F100-341 F100S-341 F100W-341		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [caForm3808Indicator] is present, then Form 3808, Side 1, Part I, Line 2 [HiringRecapture] amount must be present.	Reject and Continue	
F100-350 F100W-350		If Schedule J, Line 6 amount [AddOnTaxesCreditRecaptureTotal] is present, then Form 100/100W, Line 37 [TaxMinusCreditsAndPayments] or Line 38 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue	
F100S-350		If Schedule J, Line 6 amount [AddOnTaxesCreditRecaptureTotal] is present, then Form 100S, Line 36 [TaxMinusCreditsAndPayments] or Line 37 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue	
F100S-355	Schedule K	If Schedule K, Line 2, column (c) [NetRentalRealEstateIncomeLoss] amount is present, then Federal form 8825 must be attached to the state return.	Reject and Continue	
F100S-365		If Schedule K, Line 11, column (d) [RecoveryPropertyExpenses] is present, then Schedule B (100S) must be attached.	Reject and Continue	
F100S-368	Schedule K-1	There must be one or more Schedule K-1 (100S) attached to Form 100S.	Reject and Continue	
F100-370 F100W-370	Schedule F	If Schedule F, Line 2 [CostOfGoodsSold] is present, it must equal Schedule V Line 7 [CostOfGoodsSold].	Reject and Continue	
F100S-370		If Schedule F, Line 2 [CostOfGoodsSold] is present, it must equal Schedule V, Line 8 [CostOfGoodsSold].	Reject and Continue	
F100-410 F100W-410		If Schedule F, Line 20 [Depreciation] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100-420		If Schedule F, Line 30 [NetIncomeBeforeCAAdj] is present, the amount must equal Form 100, Line 1 [NetIncome].	Reject and Continue	

CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0

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F100S-420		If Schedule F, Line 22 [OrdinaryIncomeLoss] is present, then amount must equal Form 100S, Line 1 [TradeOrBusinessIncomeLoss].	Reject and Continue	
F100W-420		If Schedule F, Line 29 [NetIncomeBeforeCAAdj] is present, the amount must equal Form 100W, Line 1 [NetIncome].	Reject and Continue	
SCHD1-010	Schedule D-1	If Schedule D-1, Line 4 [GainInstallmentSalesForm3805E] amount is significant, then Form 3805E must be attached.	Reject and Continue	
SCHD1-020		If Schedule D-1, line 5 [GainLossForm8824] amount is significant, then Federal form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-050		If Schedule D-1, Line 14 [NetGainLossForm4684] amount is significant, then Federal form 4684 must be attached to the state return.	Reject and Continue	
SCHD1-060		If Schedule D-1, Line 15 [OrdinaryGainInstalSalesFrm3805E] amount is significant, then Form 3805E must be attached.	Reject and Continue	
SCHD1-070		If Schedule D-1, Line 16 [OrdGainLossLikeKindExchg8824] amount is significant, then Federal Form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-080		Schedule D-1, Line 17 [TotalOrdinaryGainLoss] must equal the sum of Line 10, column (g) [GainOrLoss] - Line 11 [OrdinaryLoss] + Line 12 [PropertyGainNonrecapturedLoss] + Line 13 [TotalSectionPropertyAmount] + Line 14 [NetGainLossForm4684] + Line 15 [OrdinaryGainInstalSalesFrm3805E] + Line 16 [OrdGainLossLikeKindExchg8824].	Reject and Continue	
SCHD1-090		Schedule D-1, Line 34 [TotalSectionPropertyAmount] must equal the sum of Column A through D of Lines 28b [Section1245PropertyAmount] + 29g [Section1250PropertyAmount] + 30c [Section1252PropertyAmount] + 31b [Section1254PropertyAmount] + 32b [Section1255PropertyAmount] and entered on Part II, Line 13 [TotalSectionPropertyAmount].	Reject and Continue	
SCHR-015 (100S/100W)	Schedule R	If Schedule R, Line 1b [WatersEdgeOffset] amount is present, then Form 2424 must be attached.	Reject and Continue	
SCHR-020		Schedule R, Line 1c [CombinedOffsetAndNetIncomeLoss] must equal Line 1a [NetIncomeLossAfterAdjustments] + Line 1b [WatersEdgeOffset].	Reject and Continue	
SCHR-030		Schedule R, Line 4 [RentalProperty] must equal Line 3, column (c) [NetIncomeLoss] from Schedule R-3.	Reject and Continue	
SCHR-040		Schedule R, Line 6 [SaleOfAssets] must equal Line 2 column (e) [GrandTotalGainLoss] from Schedule R-4.	Reject and Continue	
SCHR-043		Schedule R, Line 33 [NetBeforeContributions] must equal the sum of Line 18b [NetApportionedToCA], Line 27 [NetAllocableToCA], Line 31 [TotalApportionedToCA], and Line 32 [PostApportionedAllocatedNetting].	Reject and Continue	
SCHR-045		Schedule R, Line 35 [NetCAIncomeLoss] must equal the sum of Line 33 [NetBeforeContributions] and Line 34 [ContributionsAdjustment].	Reject and Continue	
SCHR-050		If Schedule R, Line 35 [NetCAIncomeLoss] is present, the amount must equal Form 100 or 100W Side 1, Line 18 [NetIncomeState] or Form 100S, Side 1, Line 15 [NetIncomeState] amount.	Reject and Continue	Deleted
SCHR-060		Schedule R-1, Part B Line 1, column (a) [TotalProperty] amount must be equal to or greater than Line 1, column (b) [TotalProperty] amount.	Reject and Continue	
SCHR-070		Schedule R-1, Part B Line 2, column (a) [TotalPayroll] amount must be equal to or greater than Line 2, column (b) [TotalPayroll] amount.	Reject and Continue	

CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0

Rule Number	Parent Schema	Rule Text	Severity	Error Type
SCHR-080		Schedule R-1, Part B Line 3, column (a) [TotalSales] amount must be equal to or greater than Line 3, column (b) [TotalSales] amount.	Reject and Continue	
SCHR-090		Schedule R, Side 1, Line 18a [ApportionmentPercentage] must equal Schedule R-1, Part A Line 2 [SalesApportionmentPercentage] or Part B Line 5 [ApportionmentPercentage] amount.	Reject and Continue	
SCHR-100 (100/100W)		If a corporation is listed in Schedule R-7 Part I, then Box A [IsCABusiness] and/or Box B [HasCAPropertyPayrollSales] must be checked.	Reject and Continue	
SCHR-110 (100/100W)		Schedule R-7 Part I, [IsKeyCorporation] must be checked "Yes" for one and only one corporation.	Reject and Continue	
SCHP-010	Schedule P	Schedule P, Line 2L [TotalAdj] must equal the sum of Lines 2a [Depreciation] + Line 2b [AmortzCertPollutionCtrlFacilit] + Line 2c [AmortzMiningExplortnDevCosts] + Line 2d [BasisAdjustments] + Line 2e [LongTermContracts] + Line 2f [InstallmentSales] + Line 2g [TaxShelterFarmActivities] + Line 2h [PassiveActivities] + Line 2i [LossLimitations] + Line 2j [BeneficiaryAmtFromK1] + Line 2k [MerchantMarineCapConstFunds].	Reject and Continue	
SCHP-020		Schedule P, Line 3c [TotalPreferenceltems] must equal the sum of Lines 3a [Depletion] + Line 3b [IntangibleDrillingCosts].	Reject and Continue	
SCHP-030		Schedule P, Line 4a [PreAdjAMTI] must equal the sum of Line 1 [NetIncomeLossAfterCAAdj] + Lines 2l [TotalAdj] + Line 3c [TotalPreferenceltems].	Reject and Continue	
SCHP-040		Schedule P, Line 6 [PreAdjAMTIplusACEAdj] must equal the sum of Lines 4b [ApprPreAdjAMTI] + Line 5f [ACEAdj] , or must equal zero.	Reject and Continue	
SCHP-050		Schedule P, Line 17 [TentativeMinimumTax] must equal the sum of Line 15 [ReducedAMTIExemption] + Line 16 [BankAndFinancialCorpTMT], only if the difference of the APB and the APE is equal to or greater than 12 months.	Reject and Continue	
PMT-020	CA-Payment	If the [CA-Payment] document is present, then the Account Period Ending Date [AccountPeriodEnd] on your Return Payment request must match the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader].	Reject and Continue	
PMT-030		If the [CA-Payment] document is present, then the Account Period Ending Date [AccountPeriodEnd] on your Estimate Payment request must be greater than the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader].	Reject and Continue	
PMT-060		If the [CA-Payment] document is present, then Amount [Amount] on your payment request must not be greater than 99,999,999.	Reject and Continue	New
F3523-010	Form 3523	If Form 3523, Line 17b [ReducedRegularCredit] amount is present, then attribute [Section280CElection] must be present and contain the value "Section280C(c)".	Reject and Continue	
F3523-020		If Form 3523, Line 39b [RdcdAltIncrementalCredit] amount is present, then attribute [Section280CElection] must be present and contain the value "Section280C(c)".	Reject and Continue	
F3805E-010	Form 3805E	If Form 3805E Line 12 [IncomeRecapture] amount is present, then Schedule D-1 must be attached.	Reject and Continue	
F3805E-020		Form 3805E, Line 13 [SumOfAdjBasisCommIncomeRcpt] must equal the sum of Line 10 [AdjustedBasis] + Line 11 [CommissionsOtherExpensesOfSale] + Line 12 [IncomeRecapture].	Reject and Continue	

CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F3805E-030		Form 3805E, Line 18 [ContractPrice] must equal the sum of Line 7 [SellingPriceLessMortgageIndbt] and Line 17 [MortgLessAdjBasisCommIncmRcptr], unless Line 14 [SumLessAdjBasisCommIncmRcptr] is less than or equal to zero.	Reject and Continue	
F3805E-040		Form 3805E, Line 26 [InstalSaleIncmLessOrdryIncm] must equal the result of Line 24 [InstallmentSaleIncome] minus Line 25 [OrdinaryIncomePart].	Reject and Continue	
F3805E-050		Form 3805E, Line 37 [PaymentPriceLessOrdinaryIncome] must equal the result of Line 35 [TotPymtPrcMultipliedGroPrftPct] minus Line 36 [OrdinaryIncmUnderRecaptureRls].	Reject and Continue	
F5806-010	Form 5806	If Form 5806 Line 42 [ExceptionMet] or line 64 [ExceptionMet] is checked "Yes", then Form 100 Line 42b [EstPenExceptionBorC] must be checked.	Reject and Continue	
F5806-015		If Form 5806 Line 42 [ExceptionMet] or line 64 [ExceptionMet] is checked "Yes", then Form 100S or 100W Line 41b [EstPenExceptionBorC] must be checked.	Reject and Continue	
G0000-010	General Form Rules	Forms 3805Z, 3806, 3807, 3808 and 3809 Schedule Z Part III [SCorpCrLimitation] must be blank, if filed with Form 100 or 100W.	Reject and Continue	
G0000-020		Forms 3805Z, 3806, 3807, 3808 and 3809 Schedule Z Part II [CrLimitation] must be blank, if filed with Form 100S.	Reject and Continue	
G0000-025 (100/100W)		The [CAReturnHeaderDocumentId] in the Schedule R-7 must equal a document ID [documentId] from the Parent or Subsidiary CA-ReturnHeader attribute.	Reject and Continue	
G0000-030 (100/100W)		The [CAReturnHeaderDocumentID] in every schedule included in the CA-CombinedReportSchedules must match a CA-ReturnHeader [documentId]. The [CAReturnHeaderDocumentID] in every schedule included in the CA-CombinedReportSchedules must be unique within each CA-CombinedReportSchedules, excluding [CA-CombinedReportGeneralDependency] and [CA-CombinedReportBinaryAttachment].	Reject and Continue	
X0000-010	General Schema Rules	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
X0000-020		Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
R0000-050		The EFIN on your return must match the EFIN on the submission manifest. You must contact your software provider to resolve this error.	Reject and Continue	
R0000-060		The number of Binary Attachment files computed by FTB must match the Binary Attachment count attribute [binaryAttachmentCount] from the CA Return Header [CA-ReturnHeader] in the CA-Return element.	Reject and Stop	
R0000-065		The total number of documents contained within [CA-ReturnData] or [CA-CombinedReportSchedules] must match the document count attribute [documentCount] contained within the specific [CA-ReturnData] or [CA-CombinedReportSchedules] element, as computed by FTB.	Reject and Stop	
R0000-070		A federal return (XML) must be attached with every state submission except with the CA Form 568, CA Form 100X, CA Form 199, or when Form 565, Question H(3) [AmendedReturn] is checked, or when Form 100 [TypeOfCorp] = "FASIT", "ExemptHomeownersAssociation", "ExemptPoliticalOrganization", or "ExemptOrganization".	Reject and Stop	

CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0

Rule Number	Parent Schema	Rule Text	Severity	Error Type
R0000-080		The tax year in the Return Header must match the tax year in the Submission Manifest.	Reject and Stop	
R0000-085		The Return Type in the Return Header must match the Submission Type in the Submission Manifest.	Reject and Stop	
T0000-010	CA-Transmission Manifest	The "Count" of submissions in the [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop	
T0000-030		Transmission Manifest not present. Unable to proceed.	Reject and Stop	
T0000-040		Multiple Transmission Manifests are present. Unable to proceed.	Reject and Stop	
X0000-030		Your Transmission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
T0000-070		The Transmission ID must match the "Transmission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
T0000-080		The "ETIN" portion of your Transmission ID must match the ETIN in the Transmission Manifest.	Reject and Stop	
T0000-090		The "Current Year" portion of your Transmission ID is not current.	Reject and Stop	
T0000-100		The "Julian Date" portion of your Transmission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date).	Reject and Stop	
T0000-110		The "Transmission ID" is not unique.	Reject and Stop	
T0000-120		The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
T0000-130		Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission.	Reject and Stop	
T0000-140	General Transmission Errors	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop	
T0000-150		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop	
T0000-160		No attachments/submissions are present. Unable to proceed.	Reject and Stop	
T0000-170		There is a problem with the name [TransmissionID] of your transmission file. All transmission files must have a naming convention that is according to the transmission specification contained in FTB Pub. 1346B. Please rename and resubmit the file	Reject and Stop	
X0000-040	CA-Submission Manifest	Your Submission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
S0000-020		The Submission ID [SubmissionID] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
S0000-040		The "EFIN" portion of your Submission ID must match the EFIN in the Submission Manifest.	Reject and Stop	

**CA Form 100/100S/100W/100X
BUSINESS RULES FOR TAX YEAR 2013
Version 2013v2.0**

Rule Number	Parent Schema	Rule Text	Severity	Error Type
S0000-050		The "Current Year" portion of your Submission ID is not current.	Reject and Stop	
S0000-060		The "Julian Date" portion of your Submission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date).	Reject and Stop	
S0000-070		Your Submission ID is not unique.	Reject and Stop	
S0000-080		The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
S0000-090		The Tax Year the submission applies to is either incorrectly identified or not supported (currently Tax Years 2011, 2012 and 2013 can be submitted).	Reject and Stop	
S0000-095		Our records indicate that you are not authorized to submit a tax return of a type and for a tax year specified in the Submission manifest.	Reject and Stop	
S0000-100	General Submission Errors	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop	
S0000-110		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop	
S0000-120		Submission Manifest not present. Unable to proceed.	Reject and Stop	
S0000-130		Multiple Submission Manifests are present. Unable to proceed.	Reject and Stop	
S0000-140		A State submission is not present. Unable to proceed.	Reject and Stop	
S0000-150		Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop	
S0000-170		Multiple Federal submissions are present. Only one Federal submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop	