

<b>Rule Number</b>	<b>Rule Text</b>
F4868-001	Form 4868 can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the due date to which the extension applies, unless Line 8 checkbox or Line 9 checkbox is checked.
F4868-002	If Form 4868, Line 8 checkbox or Line 9 checkbox is checked, then the form can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the extended due date for taxpayers out of the country.
F4868-003	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.
F4868-004	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.
F4868-522	If IRS Payment Record or IRS ES Payment Record is present, the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database.
F4868-523	If IRS Payment Record or IRS ES Payment Record is present, the PIN Type Code in the Return Header equals "Self-Select On-Line", and Spouse SSN in the Return Header has a value, then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database.
F4868-679	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line", then 'PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN' in the Return Header must match e-File database.
F4868-680	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Spouse SSN in the Return Header has a value, then 'SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN' in the Return Header must match e-File database.
F4868-900	The Primary SSN in the Return Header must not duplicate the Primary SSN of any previously accepted Form 4868 for the current tax year.