

**1120 BUSINESS RULES UPDATE FOR TAX YEAR 2025****Version 2025v5.0**

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8825-001-02	On Form 8825, if there is an instance of [ 'RentalIncomeExpensesGrp' in which 'GrossRentsAmt' has a value greater than zero ], then 'TotalRentalRealEstateIncomeAmt' must have a value greater than zero.	Missing Data	Reject	New
F8825-002	On Form 8825, each of the following must not have a value less than zero: ['GrossRentsAmt' and 'OthIncmRntlRealEstateActyAmt' and 'TotRntlRealEstateIncomePropAmt' in 'RentalIncomeExpensesGrp'] and 'TotalRentalRealEstateIncomeAmt'.	Missing Data	Reject	New