

**941/941X BUSINESS RULES FOR TAX YEAR 2026**  
**Version TY2026Q1-Q4v4.0 (941, 941X)**

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-240	The taxpayer's name control in the Return Header must be derived from the taxpayer's name. Refer to Publication 4164.	Incorrect Data	Reject	Disabled