

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

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8825-001-01	If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero.	Missing Data	Reject	Delete
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