The alternative information about form fields is different from the normal mechanism, where an /Alt or /ActualText is used for a tag. Rather, a /TU is defined for a field, regardless of tags structure. This /TU was first designed for the Acrobat UI. However, it appears that /TU should still be present even if the enclosing <Form> tag already defines an /Alt.

The PDF is to be processed in Acrobat to add form fields, and one or two of the fields must not carry /TU in order to trigger the error condition.