Error Code	Error Rejection Message	Changes for 2017
0002	The amended return indicator was checked. Minnesota does not accept amended returns for this tax type electronically. Xpath: Amended Return Indicator: ReturnState/ReturnHeaderState/AmendedReturnIndicator	
0005	All returns prepared on professional software must include a Preparer Tax Identification Number (PTIN) or Site Identification Number (SIDN).	
0006	The transmitter's Electronic Transmitter Identification Number (ETIN) is not authorized to send this return.	
0007	If M1M line 25 is not zero. M1 lines 2 and 3 must be zero. Xpath: M1M Line 25: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 2: ReturnState/ReturnDataState/FormM1/StateIncomeTax M1 Line 3: ReturnState/ReturnDataState/FormM1/OtherTaxes	Line number change: M1M line 23 now line 25
0010	The taxpayer name suffix may not appear in the last name field	NEW
0014	Street address contains invalid repeating information. "Apt" or "Unit" must not be present.	
0015	The street address must contain at least one space.	NEW
0016	The return has bank information in the header. If a direct deposit refund is not claimed, the header must not have any bank information.	NEW
0023	If the M23 is present, the submission must include the death certificate as a PDF attachment.	
0024	The M23 claimant name must match the in care of name on the return Xpath: M23 Claimant First Name: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/FirstName M23 Claimant Middle Initial: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/MiddleInitial M23 Claimant Last Name: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/LastName In Care Of Name: ReturnState/ReturnHeaderState/Filer/InCareOfNm	NEW
0101	M1REF lines 5, 6, 7, and 8 are intentionally left blank. These lines should not be present. Xpath: M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/BlankOne M1REF Line 6: ReturnState/ReturnDataState/SchM1REF/BlankOne M1REF Line 7: ReturnState/ReturnDataState/SchM1REF/BlankOne M1REF Line 8: ReturnState/ReturnDataState/SchM1REF/BlankOne	Inactivated

0102	M1529 line 3 must equal line 1 minus line 2 Xpath: M1529 Line 3: ReturnState/ReturnDataState/SchM1529/NetContributionsAmt M1529 Line 1: ReturnState/ReturnDataState/SchM1529/TotalContributionsAmt M1529 Line 2: ReturnState/ReturnDataState/SchM1529/TotalAmountDistributedAmt	NEW
0103	Schedule M1529 must be present if M1M line 39 or M1C line 7 are greater than zero. M1M line 39 and M1C line 7 cannot both be greater than zero. Xpath: M1M Line 39: ReturnState/ReturnDataState/SchM1M/QualEduSavingsPlanSubAmt M1C Line 7: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt	NEW
0104	Schedule M1CD line 7 must equal line 6 divided by line 5. Xpath: M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt	Line number change: M1CD lines 12,11,10 now 7,6,5
0105	Schedule M15 line 19D must equal line 18D divided by 365. Xpath: M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1 M15 Line 18D: ReturnState/ReturnDataState/SchM15/FourthQuarter/NumberofDays	
0106	If Schedule M1WFC line 4 answer is No and filing status is single, widow, or head of household, line 3 must be $8,360 or greater with no qualifying children. Line 3 must be $21,800 or greater with one qualifying child. Line 3 must be $25,850 or greater with two or more qualifying children. Otherwise, line 4 answer is invalid. Xpath: M1WFC Line 4 (No): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/No/NoResponseIndicator	Updated threshold amounts

	M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome	
0110	M1 line 10 and M1C line 5 must not both be greater than zero. Xpath: M1 Line 10: ReturnState/ReturnDataState/FormM1/AltMinTax M1C Line 5: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit	
0111	Schedule M1NR, line 7A must equal federal farm income or loss on 1040/1040NR. Xpath: M1NR Line 7A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FarmIncome 1040 Line 18: ReturnData/IRS1040/NetFarmProfitLossAmt 1040NR Line 19: ReturnData/IRS1040NR/NetFarmProfitLossAmt	
0116	If M1 line 16 is greater than zero, M1MA must be present and M1 line 16 must equal either M1MA line 8, M1MA line 19, or M1MA line 21. Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1MA Line 8: ReturnState/ReturnDataState/SchM1MA/MarriedCoupleCredit M1MA Line 19: ReturnState/ReturnDataState/SchM1MA/IncomeAfterTotCalcCredit M1MA Line 21: ReturnState/ReturnDataState/SchM1MA/IncomeOtherState	
0117	If M1 line 26 is not zero, Form M1B must be present. Xpath: M1 Line 26: ReturnState/ReturnDataState/FormM1/BusinessIncome	
0122	Schedule M1LTI, line 8A must equal line 6A or $100, whichever is less. Xpath: M1LTI Line 8A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumCredit M1LTI Line 6A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAftrTotalPremiumsPaidPct	

0123	M1 line 22 must equal line 20 plus line 21. Xpath: M1 Line 22: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 20: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 21: ReturnState/ReturnDataState/FormM1/NonGameWildlifeContribution	
0125	M1 line 25 must equal M1REF line 6. Xpath: M1 Line 25: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt M1REF Line 6: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt	Line number change: M1REF line 9 now line 6.
0127	Primary taxpayer date of death must be a valid past date.	
0130	Form M1 line 7 must equal sum of line 5 and line 6. Xpath: M1 Line 7: ReturnState/ReturnDataState/FormM1/TotalSubtraction M1 Line 5: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds M1 Line 6: ReturnState/ReturnDataState/FormM1/OtherDeduction	
0147	M1 filing status on the state return must equal federal filing status.	
0149	Schedule M1CD line 8 must equal line 4 multiplied by line 7. M1REF line 1 must equal M1CD line 8. Xpath: M1CD Line 8: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/ChildAndDependentCareCredit M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt	Line number change: M1CD lines 13,9,12 now 8,4,7
0159	M1CD line 6 must not be greater than M1CD line 5. Xpath: M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt	Line number change: M1CD lines 11 and 10 now 6 and 5

| 0167 | Schedule M15 line 19B must equal line 18B divided by 365

Xpath:
M15 Line 19B:
ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1
M15 Line 18B:
ReturnState/ReturnDataState/SchM15/SecondQuarter/NumberofDays | |
|------|------|------|
| 0190 | If M1WFC line 4 answer is Yes and filing status is single, widow, or head of household, line 3 must be less than $8,360 with no qualifying children. Line 3 must be less than $21,800 with one qualifying child. Line 3 must be less than $25,850 with two or more qualifying children. Otherwise, line 4 answer is invalid.

Xpath:
M1WFC Line 4 (Yes):
ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator
M1WFC Line 3:
ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome | Updated threshold amounts |
| 0191 | If M1WFC line 4 answer is No and filing status is married filing joint, line 3 must be $13,950 or greater with no qualifying children. Line 3 must be $27,390 or greater with one qualifying child. Line 3 must be $31,440 or greater with two or more qualifying children. Otherwise, line 4 answer is invalid.

Xpath:
M1WFC Line 4 (Yes):
ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator
M1WFC Line 3:
ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome | Updated threshold amounts |
| 0192 | If line 4 of the M1WFC answer is Yes and filing status is married filing joint, line 3 must be less than $13,950 with no qualifying children. Line 3 must be less than $27,390 with one qualifying child. Line 3 must be less than $31,440 with two or more qualifying children. Otherwise, line 4 answer is invalid.

Xpath:
M1WFC Line 4 (Yes):
ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator
M1WFC Line 3:
ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome | |
| 0198 | Schedule M15 line 1 must be less than or equal to M1 line 20.

Xpath:
M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax | |

	M1 Line 20: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits		
0202	Schedule M1NR line 3A must equal federal business income or loss Form 1040/1040NR. Xpath: M1NR Line 3A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BusinessIncome 1040 Line 12: ReturnData/IRS1040/BusinessIncomeLossAmt 1040NR Line 13: ReturnData/IRS1040NR/BusinessIncomeLossAmt	
0205	M1M line 38 is left intentionally blank. This line should not be included in the return. Xpath: ReturnState/ReturnDataState/SchM1M/BlankOne	Inactivated
0206	If M1M line 43 is greater than zero, Schedule M1NC must be present Xpath: M1M Line 43: ReturnState/ReturnDataState/SchM1M/BlankTwo	NEW
0208	Form M1 line B reported on the state return must equal federal taxable IRA plus taxable pensions and annuities. Xpath: M1 Line B: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalReturn/IRAPensionAnnuityAmts 1040 Line 15b: ReturnData/IRS1040/TaxableIRAAmt 1040 Line 16b: ReturnData/IRS1040/TotalTaxablePensionsAmt	
0209	If M1M line 16 is greater than zero, Schedule M1NC must be present Xpath: M1M Line 16: ReturnState/ReturnDataState/SchM1M/BlankOne	NEW
0210	M1M line 37 is left intentionally blank. This line should not be included in the return. Xpath: M1M Line 37: ReturnState/ReturnDataState/SchM1M/M1NCSubFederalAdjustments	Inactivated
0211	Schedule M1NC is not valid. It should not be included in the return.	Inactivated
0212	M1 line 23 must equal M1W line 4. Xpath: M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalStateTaxWithheld	

	M1W Line 4: ReturnState/ReturnDataState/SchM1W/TotalStateTaxWithheld	
0213	M1R line 5b and line 6a must be equal to or greater than federal taxable Social Security benefits Form 1040/1040A. Xpath: M1R Line 5b: ReturnState/ReturnDataState/SchM1R/TaxableSocSecAmt M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits 1040 Line 20b: ReturnData/IRS1040/TaxableSocSecAmt 1040A Line 14b: ReturnData/IRS1040A/TaxableSocSecAmt	
0214	Schedule M1M: the sum of line 3 and line 4 cannot be greater than: •line 8b on Form 1040 •line 8b on Form 1040A •line 9b on Form 1040NR If reciprocity is claimed, this error check is not performed. Xpath: M1M Line 3: ReturnState/ReturnDataState/SchM1M/TaxExemptInterestAmt M1M Line 4: ReturnState/ReturnDataState/SchM1M/FederalTaxExemptDividends 1040 Line 8b: ReturnData/IRS1040/TaxExemptInterestAmt 1040 Line 9b: ReturnData/IRS1040NR/TaxExemptInterestAmt	
0215	M1MT line 27 must equal line 26 multiplied by 6.75%. Xpath: M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOnePct M1MT Line 26: ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOne	
0224	M1MT line 4 must equal the sum of M1M lines, 5, 6, 8, 11, and 13. Xpath: M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions M1M Line 5: ReturnState/ReturnDataState/SchM1M/BonusDepreciationAddition M1M Line 6: ReturnState/ReturnDataState/SchM1M/Fed179ExpenseAddition M1M Line 8: ReturnState/ReturnDataState/SchM1M/DomesticProduction M1M Line 11: ReturnState/ReturnDataState/SchM1M/SuspendedLoss M1M Line 13: ReturnState/ReturnDataState/SchM1M/NetLoss	

0225	Form M1, line 6 must equal M1M line 40. For reciprocity, M1M line 25 must be greater than zero and the reciprocity subtraction must equal line M1 line 1. If line 1 is negative, M1 line 8 must equal zero. Xpath: M1 Line 6: ReturnState/ReturnDataState/FormM1/OtherDeduction M1M Line 40: ReturnState/ReturnDataState/SchM1M/OtherDeduction M1M Line 25: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalTaxIncome M1 Line 8: ReturnState/ReturnDataState/FormM1/StateTaxableIncome	Line number change: M1M line 23 now line 25
0231	Form M1 line 32 plus line 33 must equal line 28. Xpath: M1 Line 32: ReturnState/ReturnDataState/FormM1/EstimatedTaxToTaxpayer M1 Line 33: ReturnState/ReturnDataState/FormM1/EstimatedTax M1 Line 28: ReturnState/ReturnDataState/FormM1/NetRefund	
0233	Schedule M1MTC line 25 must equal M1 line 9 minus M1 line 16, M1 line 17, M1C lines 1 - 4, and M1C lines 6-9. If M1MT line 29 is greater than 0, M1MTC lines 25 through 28 must be 0. This rule is not enforced if M1NR is present. Xpath: M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1 Line 17: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState M1C Line 1: ReturnState/ReturnDataState/SchM1C/LongTermInsuranceCredit M1C Line 2: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit M1C Line 3: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit M1C Line 4: ReturnState/ReturnDataState/SchM1C/EmployerTransitPassCredit M1C Line 6: ReturnState/ReturnDataState/SchM1C/SeedCredit M1C Line 7: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt M1C Line 8: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt	Line number change: M1MTC lines 26 - 29, now 25 - 28. Added M1C lines 7 - 9.

	M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt	
0234	M1: primary taxpayer birth date must be a valid date in the past. Xpath: M1 Primary Taxpayer Birth Date: ReturnState/ReturnHeaderState/Filer/Primary/DateOfBirth	
0235	Duplicate filings are not allowed. Primary taxpayer previously filed either as primary taxpayer or spouse.	
0236	M1AR line 3 must equal line 1 minus line 2. Xpath: M1AR Line 3: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt M1AR Line 1: ReturnState/ReturnDataState/SchM1AR/GrossProfitAmt M1AR Line 2: ReturnState/ReturnDataState/SchM1AR/InstallmentSaleIncomeAmt	NEW
0237	M1AR line 7 must equal line 3 minus line 6 Xpath: M1AR Line 7: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt M1AR Line 3: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt M1AR Line 6: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt	NEW

0238	M1AR line 8 must equal line 6 multiplied by line 5	NEW
	Xpath: M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt M1AR Line 6: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt M1AR Line 5: ReturnState/ReturnDataState/SchM1AR/NonBusIncAllocationPct	
0239	M1AR line 9 must equal line 7 multiplied by line 4	NEW
	Xpath: M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt M1AR Line 7: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt M1AR Line 4: ReturnState/ReturnDataState/SchM1AR/BusinessApportionmentPct	
0240	M1AR line 10 must equal sum of lines 8 and 9	NEW
	Xpath: M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesTotalAmt M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt	
0241	If M1AR is present and the deferment checkbox is not checked, schedule M1NR must be present	NEW
	Xpath: Deferment checkbox: ReturnState/ReturnDataState/SchM1AR/ElectDeferInd	
0242	M1: spouse (filing jointly) birth date must be a valid date in the past.	
	Xpath: M1 Spouse Birth Date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfBirth	
0251	Schedule M1LTI line 9 must equal line 8A plus line 8B.	
	Xpath: M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1LTI Line 8A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumCredit M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit	

0253	M1M line 23 must equal line 13 of M1R. Xpath: M1M Line 23: ReturnState/ReturnDataState/SchM1M/ExemptAmountOverSixtyFive M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction	Line number change: M1M line 21 now line 23
0255	M1MT line 23 must equal line 20 minus line 22. Line 23 must not be negative. Xpath: M1MT Line 23: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwo M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAftrAdditions M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo	
0258	M1MTC line 16 must equal line 5 minus line 15. Xpath: M1MTC Line 16: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions	Line number change: M1MTC lines 16 and 17 now 15 and 16
0267	M1LTI line 5B must equal line 1B minus line 4B. Xpath: M1LTI Line 5B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaid M1LTI Line 1B: ReturnState/ReturnDataState/SchM1LTI/Spouse/LongTermCareInsurance M1LTI Line 4B: ReturnState/ReturnDataState/SchM1LTI/Spouse/TotalPremiumsPaid	
0272	M1NR line 4A must equal federal total capital gain or loss on Form 1040, 1040A, or 1040NR. Xpath: M1NR Line 4A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/CapGainLoss 1040 Line 13: ReturnData/IRS1040/CapitalGainLossAmt 1040A Line 10: ReturnData/IRS1040A/CapitalGainLossAmt 1040NR Line 14: ReturnData/IRS1040NR/CapitalGainLossAmt	

0273	M15 line 20D must equal line 19D multiplied by 4%. Xpath: M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2 M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1	Changed percentage to 4%
0276	If M1M line 24 is greater than zero, M1WFC line 7 must equal M1REF line 2. This rule does not apply to part year resident or nonresident returns. Xpath: M1WFC Line 7: ReturnState/ReturnDataState/SchM1WFC/AmericanIndianWFCCredit M1REF Line 2: ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt M1M Line 24: ReturnState/ReturnDataState/SchM1M/ReservationIncomeEarned	Inactivated
0278	M1R line 6 must equal line 6a plus line 6b. Xpath: M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits M1R Line 6b: ReturnState/ReturnDataState/SchM1R/RailroadRetirement	
0282	M1MT line 14 must equal line 10 on Form 1040 or line 11 on Form 1040NR. Xpath: M1MT Line 14: ReturnState/ReturnDataState/SchM1MT/NetRefund 1040 Line 10: ReturnData/IRS1040/StateLocalIncomeTaxRefundAmt 1040NR Line 11: ReturnData/IRS1040NR/StateLocalIncomeTaxRefundAmt	
0290	If M1REF line 1 is greater than zero and 1040 line 49 equals zero (or 1040A line 31), form MN 2441 must be present Xpath: M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt 1040 Line 49: Return/ReturnData/IRS1040/CreditForChildAndDepdCareAmt 1040A Line 31: Return/ReturnData/IRS1040A/CreditForChildAndDepdCareAmt	NEW
0291	A licensed provider claiming credit for his/her own children on form M1CD requires a day care license number and state Form MN2441.	

0292	M15 line 20B must equal line 19B multiplied by 4%. Xpath: M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1	Changed percentage to 4%
0301	If M1M line 32 is greater than zero, M1C line 2 must be zero. Xpath: M1M Line 32: ReturnState/ReturnDataState/SchM1M/MilitaryPensionAmt M1C Line 2: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit	Line number change: M1M line 30 now 32
0304	M15 line 3 must equal line 1 minus line 2. If M15 line 3 is less than $500, line 12 and line 22 must be zero. Xpath: M15 Line 3: ReturnState/ReturnDataState/SchM15/AmountUnpaid M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax M15 Line 2: ReturnState/ReturnDataState/SchM15/TotalPaymentsandCredits M15 Line 12:ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty	
0305	Schedule M1WFC: qualifying child #2 Social Security number must match federal qualifying child #1, 2, or 3 Social Security number from Form 1040EIC. Xpath: M1WFC Child SSN: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/QualifyingChildSSN 1040EIC Child SSN: ReturnData/IRS1040ScheduleEIC/QualifyingChildInformation/QualifyingChildSSN	
0315	M1R line 12 must equal line 11 multiplied by 50%. If line 10 is greater than line 9, line 12 must equal zero. Xpath: M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmtPct M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmt M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits	

0328	If M1WFC line 4 answer is Yes or line 1 equals line 3, line 5 must equal line 2. If line 4 answer is No, line 5 must equal line 2 or line 4, whichever is less. M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1WFC Line 2: ReturnState/ReturnDataState/SchM1WFC/WFCCreditFromTable M1WFC Line 4 (Yes): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse M1WFC Line 1: ReturnState/ReturnDataState/SchM1WFC/FederalTotalEarnedIncome M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome	
0330	M1MTC line 17 must equal line 16 multiplied by 6.75%. Xpath: M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions	Line number change: M1MTC lines 17 and 18 now 16 and 17
0339	If M1M line 15 is greater than zero, Schedule M1AR must be present Xpath: M1M Line 15: ReturnState/ReturnDataState/SchM1M/AccelRecogNonResInstallSlsAmt	NEW
0341	If M1M line 41 is greater than zero, Schedule M1HOME must be present Xpath: M1M Line 41: ReturnState/ReturnDataState/SchM1M/HomeBuyerSvgsAcctContrSubAmt	NEW
0342	If M1 line 14 greater than zero, Schedule M1HOME must be present Xpath: M1 Line 14: ReturnState/ReturnDataState/SchM1M/NonQualHomebuyerWdAddAmt	NEW
0343	If M1M line 20 is greater than zero, Schedule A must not be present. Xpath: M1M Line 20: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct	Line number change: M1M line 18 now 20

0346	M1MT line 26 must equal line 20 minus line 25. Xpath: M1MT Line 26: ReturnState/ReturnDataState/SchM1M/NationalGuard M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAftrAdditions M1MT Line 25: ReturnState/ReturnDataState/SchM1M/ActiveDutyMilitaryPay	
0363	M1WFC line 2 must equal the credit amount from the WFC table. Xpath: M1WFC Line 2: ReturnState/ReturnDataState/SchM1WFC/WFCCreditFromTable M1WFC Line 1:ReturnState/ReturnDataState/SchM1WFC/FederalTotalEarnedIncome M1WFC Children: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/NumberOf Qualifying	
0365	M1 line 28 must equal line 27 minus line 22 minus line 31. Refund total must not be negative. Xpath: M1 Line 28: ReturnState/ReturnDataState/FormM1/NetRefund M1 Line 27: ReturnState/ReturnDataState/FormM1/TotalPayments M1 Line 22: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 31: ReturnState/ReturnDataState/FormM1/Penalty	
0375	M1NR line 5A: IRA must equal the sum of federal taxable IRA distributions plus taxable pensions and annuities on Form 1040, 1040A, or 1040NR. Xpath: M1NR Line 5A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/IRA 1040: ReturnData/IRS1040/TaxableIRAAmt, ReturnData/IRS1040/TotalTaxablePensionsAmt 1040A: ReturnData/IRS1040A/TaxableIRAAmt, ReturnData/IRS1040A/TotalTaxablePensionsAmt 1040NR: ReturnData/IRS1040NR/TaxableIRAAmt, ReturnData/IRS1040NR/TotalTaxablePensionsAmt	
0376	M1MT line 25 must equal line 21 minus line 24. Xpath: M1MT Line 25: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusOne M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne M1MT Line 24: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwoPct	

0382	The taxpayer does not qualify for the education credit on schedule M1ED if the filing status is married filing separately.	
0383	The taxpayer does not qualify for the child and dependent care credit on Schedule M1CD if the filing status is married filing separately.	
0386	M1LTI line 10 must equal line 9 multiplied by M1NR line 25. Xpath: M1LTI Line 10: ReturnState/ReturnDataState/SchM1LTI/NonResidentCreditPct M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	
0389	M15 line 21B must equal line 20B multiplied by line 16B. Xpath: M15 Line 21B: ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount16 M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 16B: ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount12	
0391	M1 line 12 must equal M1 line 11 or M1NR line 27. Xpath: M1 Line 12: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 11: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1NR Line 27: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt	
0401	M1REF line 4 must equal the total credit amount from all M1PSC schedules. Xpath: M1REF Line 4: ReturnState/ReturnDataState/SchM1REF/StillbornChildCreditAmt	
0402	M1PSC line 3 date must be within the tax year Xpath: M1PSC Line 3: ReturnState/ReturnDataState/SchM1PSC/DeliveryDt	NEW
0404	M1M line 44 must equal the sum of lines 18 through line 43.	Line number change: M1M lines 40,16,39 now 44,18,43.

0405	M1NR line 22A must equal the sum of line 12A through line 21A.	
	Xpath: M1NR Line 22A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt M1NR Line 12A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/EduExpenseAndC erBusExpense M1NR Line 13A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/SelfEmploymentT ax M1NR Line 14A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/HealthSavings M1NR Line 15A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/MovingExpenses M1NR Line 16A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/SelfEmployedHea lthInsurance M1NR Line 17A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/StudAlimonyTuiti onFeeDeduction M1NR Line 18A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/EarlyWithdrawal Savings M1NR Line 19A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/OtherSubtraction s M1NR Line 20A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BondsInterest M1NR Line 21A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FedSecExpSubtra ctionAmt	
0406	Schedule M1WFC: taxpayers must not be married filing separate. Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStat us/MarriedFilingSeparate	
0407	If the return includes schedule M1WFC and the filing status is MFJ, then the primary and spouse taxpayers must not both be non residents on schedule M1NR Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStat us M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/Non	NEW

	Resident M1NR Spouse Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonResident	
0408	If the return includes schedule M1WFC and the filing status is not MFJ, then the taxpayer must not be a non resident on schedule M1NR Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident	NEW
0411	M1CD line 4 must equal line 2 or line 3, whichever is less. Xpath: M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit M1CD Line 3: ReturnState/ReturnDataState/SchM1CD/WorksheetCalc	Line number change: M1CD lines 9, 7, and 8 now lines 4, 2, and 3
0416	M1 line 1 must equal federal taxable income. If the federal taxable income is zero, Form M1 line 1 can be negative. Xpath: M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalTaxIncome	
0417	M1WFC qualifying child #2 birth date must be a valid date in the past. Xpath: M1WFC birth date: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth	
0430	M1 spouse death date must be in the past. Xpath: Spouse death date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfDeath	

0435	M1NR line 22B must equal the sum of line 12B through line 21B. Xpath: M1NR Line 22B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt M1NR Line 12B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EduExpenseAndCerBusExpense M1NR Line 13B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmploymentTax M1NR Line 14B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/HealthSavings M1NR Line 15B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/MovingExpenses M1NR Line 16B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmployedHealthInsurance M1NR Line 17B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/StudAlimonyTuitionFeeDeduction M1NR Line 18B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EarlyWithdrawalSavings M1NR Line 19B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OtherSubtractions M1NR Line 21B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FedSecExpSubtractionAmt	
0440	M1 line 4 must equal the total of lines 1 through 3. Xpath: M1 Line 4: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalTaxIncome M1 Line 2: ReturnState/ReturnDataState/FormM1/StateIncomeTax M1 Line 3: ReturnState/ReturnDataState/FormM1/OtherTaxes	
0445	M1NR line 24A must equal line 11A minus line 22A. Xpath: M1NR Line 24A: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome M1NR Line 11A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome	

	M1NR Line 22A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt	
0448	M15 line 21D must equal line 20D multiplied by line 16D. Xpath: M15 Line 21D: ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount16 M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2 M15 Line 16D: ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount12	
0454	Schedule M1R: if taxpayer or spouse is 65 or older, line 3 must equal line 1. Otherwise, line 3 must equal line 1 or line 2, whichever is less. Xpath: M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments	
0456	M1R line 11 must equal line 9 minus line 10. If line 10 is greater than line 9, line 11 must equal zero. Xpath: M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt	
0460	M1 spouse birthdate is missing.	
0470	If M1M line 17 is not zero, M1 line 3 must equal M1M line 17. Xpath: M1M Line 17: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt M1 Line 3: ReturnState/ReturnDataState/FormM1/OtherTaxes	Line number change: M1M line 15 now line 17
0480	Primary taxpayer Social Security number must equal federal primary Social Security number on the federal return.	

0482	M1M line 17 must equal the sum of line 1 through line 16.	Line number change: M1M line 15 now line 17.
	M1M Line 1: ReturnState/ReturnDataState/SchM1M/ExcessItemizedDeduction M1M Line 2: ReturnState/ReturnDataState/SchM1M/PersonalExemption M1M Line 3: ReturnState/ReturnDataState/SchM1M/TaxExemptInterestAmt M1M Line 4: ReturnState/ReturnDataState/SchM1M/FederalTaxExemptDividends M1M Line 5: ReturnState/ReturnDataState/SchM1M/BonusDepreciationAddition M1M Line 6: ReturnState/ReturnDataState/SchM1M/Fed179ExpenseAddition M1M Line 7: ReturnState/ReturnDataState/SchM1M/PassThroughIncomeTaxes M1M Line 8: ReturnState/ReturnDataState/SchM1M/DomesticProduction M1M Line 9: ReturnState/ReturnDataState/SchM1M/FederalDeductedExpenses M1M Line 10: ReturnState/ReturnDataState/SchM1M/FederalDeductedFees M1M Line 11: ReturnState/ReturnDataState/SchM1M/SuspendedLoss M1M Line 12: ReturnState/ReturnDataState/SchM1M/LumpsumDistribution M1M Line 13: ReturnState/ReturnDataState/SchM1M/NetLoss M1M Line 14: ReturnState/ReturnDataState/SchM1M/NonQualHomebuyerWdAddAmt M1M Line 15: ReturnState/ReturnDataState/SchM1M/AccelRecogNonResInstallSlsAmt M1M Line 16: ReturnState/ReturnDataState/SchM1M/BlankOne M1M Line 17: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt	
0487	If address type is foreign, city and province or state must be present.	
0491	M1REF line 6 must equal the sum of M1REF line 1 through 5.	Line number change: M1REF line 9 now line 6. New line 5 included in line 9 sum.
	Xpath: M1REF Line 6: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt M1REF Line 2: ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt M1REF Line 3: ReturnState/ReturnDataState/SchM1REF/EducationCreditAmt M1REF Line 4: ReturnState/ReturnDataState/SchM1REF/StillbornChildCreditAmt M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt	

0495	M1MT line 28 must equal M1 line 9. Xpath: M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount	
0506	M1MTC line 29 must equal line 24 minus line 28. Xpath: M1MTC Line 29: ReturnState/ReturnDataState/SchM1MTC/CarryForwardAmt M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit	Line number change: M1MTC lines 30, 25, 29 now 29, 24, and 28
0509	M15 line 22 must equal the sum of line 21, columns A through D. Xpath: M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty M15 Line 21A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount16 M15 Line 21B: ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount16 M15 Line 21C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount16 M15 Line 21D: ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount16	
0512	M15 line 19C must equal line 18C divided by 365. Xpath: M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1 M15 Line 18C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/NumberofDays	
0517	M1CD line 7 must match the table for Schedule M1CD based on number of qualifying person(s). Xpath: M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/MNChildCareCredit	Inactivated
0522	M1R line 8 must equal line 3 minus line 7. Xpath: M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation M1R Line 7: ReturnState/ReturnDataState/SchM1R/TotalBenefits	

0530	M1 line 8 must equal line 4 minus line 7. Xpath: M1 Line 8: ReturnState/ReturnDataState/FormM1/StateTaxableIncome M1 Line 4: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions M1 Line 7: ReturnState/ReturnDataState/FormM1/TotalSubtraction	
0538	Schedule M1WFC: no qualifying children, qualifying child #1 and #2 FirstName, MiddleInitial, LastName, ChildRelationship, MonthsChildLivedWithYouCnt, ChildDateOfBirth, QualifyingChildSSN must not be present.	
0541	The bank routing number is invalid.	
0542	The bank account number is not valid. The bank account number must not match a valid routing number.	NEW
0547	If M15 line 22 EstPenalty is present, lines 7 through 12 must not exist. Xpath: M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty M15 Line 7: ReturnState/ReturnDataState/SchM15/AmountPaidEstimated M15 Line 8: ReturnState/ReturnDataState/SchM15/EstTaxPaidOrCredited M15 Line 9: ReturnState/ReturnDataState/SchM15/Underpayment M15 Line 10: ReturnState/ReturnDataState/SchM15/EstUnderpayPenalty M15 Line 11: ReturnState/ReturnDataState/SchM15/EstPenaltyReduction M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty	
0550	M1NR line 1A must equal federal wages, salaries, tips, etc. on Form 1040, 1040A, 1040EZ, or 1040NR. Xpath: M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips	
0551	M1CD lines 7 through 13 must equal zero when total household income exceeds the maximum to qualify for this credit. M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/MNChildCareCredit M1CD Line 8: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit M1CD Line 9: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp M1CD Line 10: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt M1CD Line 11: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt	Inactivated

	M1CD Line 12: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct M1CD Line 13: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/ChildAndDependentCareCredit		
0552	M1CD line 1 must equal federal adjusted gross income on Form M1 plus M1NC line 9. Xpath: M1CD Line 1: ReturnState/ReturnDataState/SchM1CD/FederalAdjustedGrossIncome M1NC Line 9: ReturnState/ReturnDataState/SchM1NC/SubTotalAmt M1 FAGI: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalReturn/FederalAdjustedGrossIncome	Added M1NC line 9
0563	M15 line 20C must equal line 19C multiplied by 4%. Xpath: M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1	Changed percentage to 4%
0564	M1 line 20 must equal line 15 minus line 19. Total Minnesota tax must not be negative. Xpath: M1 Line 20: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 19: ReturnState/ReturnDataState/FormM1/TotalNonrefundableCredits	
0574	M1MT line 21 must equal the correct amount based on filing status. Xpath: M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne	
0576	M1NR: if the spouse is a part-year resident, the date range must be less than one year.	

0583	M1R line 4 must equal federal nontaxable veterans pensions on Federal Schedule R when present. Xpath: M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions	
0584	If M1REF line 5 is greater than zero, M1RCR must be present Xpath: M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt	NEW
0585	If M1 line 17 greater than zero, then M1RCR or M1CR must be present Xpath: M1 Line 17: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState	NEW
0586	M1RCR line 3 must equal line 1 divided by line 2. Xpath: M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt M1RCR Line 2: ReturnState/ReturnDataState/SchM1RCR/FAGIAdjustedByBondAmt	NEW
0587	M1RCR line 11 must equal line 10 multiplied by line 8 Xpath: M1RCR Line 11: ReturnState/ReturnDataState/SchM1RCR/WIRefundableCreditAmt M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt	NEW
0588	M1RCR line 4b must equal M1C lines 1, 2, 4, 6, 7, 8, and 9 and M1 line 16 Xpath: M1RCR Line 4b: ReturnState/ReturnDataState/SchM1RCR/M1AndM1CCreditsAmt M1C Line 1: ReturnState/ReturnDataState/SchM1C/LongTermInsuranceCredit M1C Line 2: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit M1C Line 4: ReturnState/ReturnDataState/SchM1C/EmployerTransitPassCredit M1C Line 6: ReturnState/ReturnDataState/SchM1C/SeedCredit M1C Line 7: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt	NEW

	M1C Line 8: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit	
0589	M1RCR line 5 must equal line 4 multiplied by line 3 Xpath: M1RCR Line 5: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsMultFAGIPctAmt M1RCR Line 4: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsAmt M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct	NEW
0590	M1RCR line 8 must equal line 6 minus line 7 Xpath: M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt M1RCR Line 6: ReturnState/ReturnDataState/SchM1RCR/WITaxBeforePaymentsAmt M1RCR Line 7: ReturnState/ReturnDataState/SchM1RCR/NonrefundableCreditAmt	NEW
0591	M1RCR line 10 must equal line 9 divided by line 1 Xpath: M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct M1RCR Line 9: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServiceIncomeAmt M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt	NEW
0592	M1WFC qualifying child #1 birthdate must be a valid date in the past. Xpath: Child Birthdate: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth	

0595	M1 line 31 must equal underpayment penalty from M15 line 12 or line 22. Xpath: M1 Line 31: ReturnState/ReturnDataState/FormM1/Penalty M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty	
0605	M15 line 21C must equal line 20C multiplied by line 16C. Xpath: M15 Line 21C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount16 M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 16C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount12	
0608	M1CD line 3 must match the federal return sum of IRA deduction and Keogh, SEP, or SIMPLE deduction. Xpath: M1CD Line 3: ReturnState/ReturnDataState/SchM1CD/IRA	Inactivated
0609	Duplicate filings are not allowed. Spouse previously filed either as primary taxpayer or spouse.	
0612	If Form M1NR exists, M1WFC line 6 must equal M1REF line 2. Xpath: M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount	
0623	M1C line 10 must equal the sum of lines 1 through 9. Xpath: M1C Line 10: ReturnState/ReturnDataState/SchM1C/TotalNonrefundableCredits M1C Line 1: ReturnState/ReturnDataState/SchM1C/LongTermInsuranceCredit M1C Line 2: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit M1C Line 3: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit M1C Line 4: ReturnState/ReturnDataState/SchM1C/EmployerTransitPassCredit M1C Line 5: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit M1C Line 6: ReturnState/ReturnDataState/SchM1C/SeedCredit M1C Line 7: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt	

	M1C Line 8: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt	
0627	M1MTC line 25 must equal line 23 plus line 24. Xpath: M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 23: ReturnState/ReturnDataState/SchM1MTC/AmountAfterCompare M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/PriorAlternativeMinTaxCrdt	
0629	M1 line 5 reported on state return must equal the sum of state income tax refund on both: •Form 1040 or 1040NR •Schedule KF line 12 Xpath: M1 Line 5: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds KF Line 12: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds	Line number change: KF line 11 now line 12
0633	M1R line 5 must equal line 5a minus line 5b. Xpath: M1R Line 5: ReturnState/ReturnDataState/SchM1R/NonTaxableSocSecAmt M1R Line 5a: ReturnState/ReturnDataState/SchM1R/SocialSecurityIncome M1R Line 5b: ReturnState/ReturnDataState/SchM1R/TaxableSocSecAmt	
0638	M1MTC line 21 must equal line 18 minus line 17. Xpath: M1MTC Line 21: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterFilingStatus M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AftrAdditionFilingStatusOnePct M1MTC Line 17:	Line number change: M1MTC lines 22, 19, and 18 now 21, 18, and 17

	ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct	
0640	M1 Line 25 must be greater than zero to claim child and dependent care credit. Xpath: M1 Line 25: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt	
0644	M1R line 2 must not be greater than wages, tips, etc. of Form 1040, 1040A, or 1040NR. Xpath: M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments	
0655	M1R line 9b must be equal to or less than federal taxable pensions and annuities plus taxable Social Security benefits from Form 1040, 1040A, or 1040NR. Xpath: M1R Line 9b: ReturnState/ReturnDataState/SchM1R/RailroadRetirementBenefits	
0663	M1NR line 2A must equal the sum of federal taxable interest and ordinary dividends on Form 1040, 1040A, 1040EZ, 1040NR. Xpath: M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends	
0666	M1LTI line 5A must equal line 1A minus line 4A. Xpath: M1LTI Line 5A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAftrTotalPremiumsPaid M1LTI Line 1A: ReturnState/ReturnDataState/SchM1LTI/Primary/LongTermCareInsurance M1LTI Line 4A: ReturnState/ReturnDataState/SchM1LTI/Primary/TotalPremiumsPaid	
0667	M1HOME date account opened must not be greater than Dec 31 of tax year Xpath: M1HOME Account Open Date:	NEW

	ReturnState/ReturnDataState/SchM1HOME/RegistrationInfoGrp/Account OpenedDt	
0668	M1HOME line 5 must equal line 3 minus line 1 Xpath: M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt	NEW
0669	M1HOME line 6 must equal line 5 multiplied by 10% Xpath: M1HOME Line 6: ReturnState/ReturnDataState/SchM1HOME/AdditionalTaxAmt M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt	NEW
0670	If M1HOME lines 2 or 3 are greater than zero, then there must be withdrawal information Xpath: M1HOME Line 2: ReturnState/ReturnDataState/SchM1HOME/QualifiedWithdrawalsAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt M1HOME: Withdrawal Info: ReturnState/ReturnDataState/SchM1HOME/WithdrawalAmt	NEW
0671	M1HOME line 1 must not exceed 28,000 for MFJ and 14,000 for all other filing statuses Xpath: M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt	NEW
0672	The primary taxpayer birthdate is required.	
0680	M1LTI line 8B must equal the lesser of line 6B or $100. Xpath: M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit M1LTI Line 6B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaidPct	

0681	M1CMD program start date cannot be before July 1, 2017 and the date of graduation must not be after Dec 31 of the tax year Xpath: Program Start Date: ReturnState/ReturnDataState/SchM1CMD/ProgramStartDt Date of Graduation: ReturnState/ReturnDataState/SchM1CMD/GraduationDt	NEW
0682	If M1C line 8 is greater than zero, Schedule M1CMD must be present Xpath: M1C Line 8: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt	NEW
0683	M1CMD line 4 must equal sum of lines 2 and 3 Xpath: M1CMD Line 4: ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt M1CMD Line 2: ReturnState/ReturnDataState/SchM1CMD/TotalScholarshipsAmt M1CMD Line 3: ReturnState/ReturnDataState/SchM1CMD/TotalEmployerReimbursementAmt	NEW
0684	M1CMD line 5 must equal line 1 minus line 4 Xpath: M1CMD Line 5: ReturnState/ReturnDataState/SchM1CMD/NetPaidAmt M1CMD Line 1: ReturnState/ReturnDataState/SchM1CMD/TotalPaidAmt M1CMD Line 4: ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt	NEW
0685	If return payment was requested, return payment date must: •be present •not be more than three days before the transmission date •not be more than 180 days after the transmission date	
0687	M1 line 11 must equal line 9 plus line 10. Xpath: M1 Line 11: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount M1 Line 10: ReturnState/ReturnDataState/FormM1/AltMinTax	
0690	If estimated payment was requested, estimated payments date must: •be present •not be more than three day before the transmission date •not be more than 365 days after the transmission date	

0692	M1LTI line 4A must equal line 2A or line 3A, whichever is less. Xpath: M1LTI Line 4A: ReturnState/ReturnDataState/SchM1LTI/Primary/TotalPremiumsPaid M1LTI Line 2A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumAmountPaid M1LTI Line 3A: ReturnState/ReturnDataState/SchM1LTI/Primary/MinnesotaDeductibleMedical	
0695	M1LTI line 6A must equal line 5A multiplied by 25%. Xpath: M1LTI Line 6A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAftrTotalPremiumsPaidPct M1LTI Line 5A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAftrTotalPremiumsPaid	
0705	M1WFC qualifying child #1 Social Security number must match federal qualifying child #1, 2, or 3 Social Security number on Form 1040EIC. Xpath: M1WFC Child Birthdate: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth	
0707	M1 line 12a must equal Schedule M1NR line 23. Xpath: M1 Line 12a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount M1NR Line 23: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome	
0708	M1NR must be present if M1 line 12a or line 12b is greater than zero. Xpath: M1 Line 12a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount M1 Line 12b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount	

0715	M1MTC line 5 must equal the sum of line 1 through line 4. Xpath: M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions M1MTC Line 1: ReturnState/ReturnDataState/SchM1MTC/FederalAdjustedGrossIncome M1MTC Line 2: ReturnState/ReturnDataState/SchM1MTC/PriorFederalExemptInterest M1MTC Line 3: ReturnState/ReturnDataState/SchM1MTC/Depletion M1MTC Line 4: ReturnState/ReturnDataState/SchM1MTC/NonStateTaxedExpenses	
0718	M15 line 19A must equal line 18A divided by 365. Xpath: M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1 M15 Line 18A: ReturnState/ReturnDataState/SchM15/FirstQuarter/NumberofDays	
0731	M1LTI line 3A plus line 3B must equal line 4 of federal Schedule A. Xpath: M1LTI Line 3A: ReturnState/ReturnDataState/SchM1LTI/Primary/MinnesotaDeductibleMedical M1LTI Line 3B: ReturnState/ReturnDataState/SchM1LTI/Spouse/MinnesotaDeductibleMedical	Inactivated
0735	M1MTC line 27 must equal line 25 minus line 26. Xpath: M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt	Line number change: M1MTC lines 28, 26, and 27 now 27, 25, and 26
0740	M1NR line 27 must equal line 25 multiplied by line 26. Xpath: M1NR Line 27: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative	

| 0742 | M1MT line 18 must equal the sum of schedule M1M lines 20, 22, 24 - 30, 33, 35, 36, 40 and 42.

Xpath:
M1MT Line 18:
ReturnState/ReturnDataState/SchM1MT/OtherSubtractions
M1M Line 20:
ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct
M1M Line 22:
ReturnState/ReturnDataState/SchM1M/FederalSecExpSubtraction
M1M Line 24:
ReturnState/ReturnDataState/SchM1M/RailroadRetirement
M1M Line 25:
ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount
M1M Line 26:
ReturnState/ReturnDataState/SchM1M/ReservationIncomeEarned
M1M Line 27:
ReturnState/ReturnDataState/SchM1M/ActiveDutyMilitaryPay
M1M Line 28: ReturnState/ReturnDataState/SchM1M/NationalGuard
M1M Line 29:
ReturnState/ReturnDataState/SchM1M/NondomiciledMilitary
M1M Line 30: ReturnState/ReturnDataState/SchM1M/OrganDonation
M1M Line 33: ReturnState/ReturnDataState/SchM1M/FarmIncome
M1M Line 35:
ReturnState/ReturnDataState/SchM1M/IncomeSubtractionNetLoss
M1M Line 36:
ReturnState/ReturnDataState/SchM1M/SubtractionIndebtedness
M1M Line 40:
ReturnState/ReturnDataState/SchM1M/SocSecSubtractionAmt
M1M Line 42:
ReturnState/ReturnDataState/SchM1M/DisIndebtEduLoansSubAmt | Update M1M line numbers |
| 0744 | M1MTC line 28 must equal line 24 or line 27, whichever is less.

Xpath:
M1MTC Line 28:
ReturnState/ReturnDataState/SchM1MTC/AllowableCredit
M1MTC Line 24:
ReturnState/ReturnDataState/SchM1MTC/AvailableCredit
M1MTC Line 27:
ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax | Line number change: M1MTC lines 29, 25, and 28 now 28, 24, and 27 |

0747	M1NR line 11A must equal the sum of lines 1A through 10A. Xpath: M1NR Line 11A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends M1NR Line 3A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BusinessIncome M1NR Line 4A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/CapGainLoss M1NR Line 5A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/IRA M1NR Line 6A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NetIncome M1NR Line 7A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FarmIncome M1NR Line 8A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/OtherIncome M1NR Line 9A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NonStateInterest M1NR Line 10A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/OtherAdditions	
0750	M1MT line 20 must equal line 8 minus line 19. Xpath: M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAftrAdditions M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions	
0757	M1 line 12b must equal Schedule M1NR line 24. Xpath: M1 Line 12b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount M1NR Line 24: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome	
0759	M1MT line 3 must equal the sum of lines 8 through 27 on Form 6251. Xpath: M1MT Line 3: ReturnState/ReturnDataState/SchM1MT/OtherAdjustments	

0765	If M1NR line 11B is equal to or greater than 10,400, Schedule M1WFC line 6 must equal line 5 multiplied by M1NR line 25. Xpath: M1NR Line 11B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	
0767	M1NR line 11B must equal the sum of lines 1B through 10B. Xpath: M1NR Line 11B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1NR Line 1B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/WagesSalariesTips M1NR Line 2B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/InterestAndDividends M1NR Line 3B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/BusinessIncome M1NR Line 4B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/CapGainLoss M1NR Line 5B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/IRA M1NR Line 6B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/NetIncome M1NR Line 7B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FarmIncome M1NR Line 8B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OtherIncome M1NR Line 9B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/NonStateInterest M1NR Line 10B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OtherAdditions	

| 0768 | If the return includes schedule M1SLC and the filing status is MFJ, then the primary and spouse taxpayers must not both be a non resident on form M1NR

Xpath:
M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/Non Resident
M1NR Spouse Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonR esident
Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStat us | NEW |
|---|---|---|
| 0769 | If the return includes schedule M1SLC and the filing status is not MFJ, then the taxpayer must not be a non resident on schedule M1NR.

Xpath:
M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/Non Resident
Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStat us | NEW |
| 0770 | Primary and spouse taxpayers on schedule M1NR must not be nonresident if If filing status is MFJ and M1SLC lines 13a and 13b are greater than zero.

Xpath:
M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/Non Resident
M1NR Spouse Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonR esident
Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStat us
M1SLC Line 13a: ReturnState/ReturnDataState/SchM1SLC/TaxpayerGrp/MaxAllowableCre ditAmt
M1SLC Line 13b: ReturnState/ReturnDataState/SchM1SLC/SpouseGrp/MaxAllowableCredit Amt | NEW |

0771	M15 line 20A must equal line 19A multiplied by 4%. Xpath: M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2 M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1	Changed percentage to 4%
0797	To claim a new born infant: •birth year of child must be same as the filing tax year •filing status must be married filing joint	
0799	M1NR line 25 must equal line 23B divided by line 24A. Xpath: M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 23B: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome M1NR Line 24A: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome	
0800	M1MT line 29 must equal line 27 minus line 28. Xpath: M1MT Line 29: ReturnState/ReturnDataState/SchM1MT/AltMinTax M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOnePct M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount	
0805	M1 line C must equal federal unemployment.	
0811	M1 line 18 must equal M1C line 10. Xpath: M1 Line 18: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits M1C Line 10: ReturnState/ReturnDataState/SchM1C/TotalNonrefundableCredits	Line number change: M1C line 7 now line 10
0817	The number of qualifying children on schedule M1WFC must correspond to the qualifying child information provided.	
0818	M1MTC line 20 must equal line 18 minus line 19. Xpath: M1MTC Line 20: ReturnState/ReturnDataState/SchM1MTC/IncomeAftrStateTaxTableAmount M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AftrAdditionFilingStatusOnePct M1MTC Line 19: ReturnState/ReturnDataState/SchM1MTC/StateTaxTableAmount	Line number change: M1MTC lines 21, 19, and 20 now 20, 18, and 19

0825	M1LTI line 6B must equal line 5B multiplied by 25%. Xpath M1LTI Line 6B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaidPct M1LTI Line 5B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaid	
0832	M1 line 15 must equal sum of lines 12 through 14. Xpath: M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 12: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 13: ReturnState/ReturnDataState/FormM1/LumpsumDistribution M1 Line 14: ReturnState/ReturnDataState/FormM1/NonQualFirstTimeHomebuyerWdAmt	New line 14. M1 line 15 must equal sum of lines 12 through 14.
0857	M1CD line 6 must equal the sum of lines 1 through 5. Xpath: M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/HouseholdIncome M1CD Line 1: ReturnState/ReturnDataState/SchM1CD/FederalAdjustedGrossIncome M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/SocialSecurityRailRoadBenefits M1CD Line 3: ReturnState/ReturnDataState/SchM1CD/IRA M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/TotalProgramPymtsRecd M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/OtherNontaxableIncome/Amount	Inactivated
0859	M15 line 21A must equal line 20A multiplied by line 16A. Xpath: M15 Line 21A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount16 M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2 M15 Line 16A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount12	
0861	M1MT line 13 must be equal to or less than Schedule A line 28. Xpath: M1MT Line 13:	

	ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses	
0864	Schedule M1NR: Taxpayer part-year date range must be less than one year. Xpath: Date From: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateFrom Date To: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateTo	
0874	M1MTC line 15 must equal the sum of line 6 through line 14. Xpath: M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions M1MTC Line 6: ReturnState/ReturnDataState/SchM1MTC/MedicalDentalExpenses M1MTC Line 7: ReturnState/ReturnDataState/SchM1MTC/InvestmentInterest M1MTC Line 8: ReturnState/ReturnDataState/SchM1MTC/CharitableContributions M1MTC Line 9: ReturnState/ReturnDataState/SchM1MTC/CasualtyLosses M1MTC Line 10: ReturnState/ReturnDataState/SchM1MTC/ImpairmentRelatedWorkExpenses M1MTC Line 11: ReturnState/ReturnDataState/SchM1MTC/NetRefund M1MTC Line 12: ReturnState/ReturnDataState/SchM1MTC/USBondNetInterest M1MTC Line 13: ReturnState/ReturnDataState/SchM1MTC/OtherSubtractions M1MTC Line 14: ReturnState/ReturnDataState/SchM1MTC/Exemption	Line number change: M1MTC lines 16 and 15 now 15 and 14
0876	M1R line 1 must equal: •$12,000 if filing status is married filing joint •$6,000 if married filing separately •$9,600 if single Xpath: M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount	

0879	M1MTC line 26 must equal line M1MT line 27 minus M1 line 16, 17, and M1C lines 1, 2, 3, 4, and 6. If Schedule M1NR is present, multiply M1MT line 27 by M1NR line 25. Xpath: M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOnePct M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1 Line 17: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState M1C Line 1: ReturnState/ReturnDataState/SchM1C/LongTermInsuranceCredit M1C Line 2: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit M1C Line 3: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit M1C Line 4: ReturnState/ReturnDataState/SchM1C/EmployerTransitPassCredit M1C Line 6: ReturnState/ReturnDataState/SchM1C/SeedCredit M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	Line number change: M1MTC line 27 now line 26
0881	M1MT line 22 must equal the correct amount based on filing status. Xpath: M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo	
0883	The taxpayer name must not be test.	
0886	M1MT line 24 must equal line 23 multiplied by 25%. Xpath: M1MT Line 24: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwoPct M1MT Line 23: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwo	
0891	M1NR line 6A must equal federal income from rents, royalties, partnerships, S corporations, estates and trusts on Form 1040 or 1040NR. Xpath: M1NR Line 6A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NetIncome	
0892	M1REF line 3 number of qualifying children must equal number of qualifying children on M1ED.	
0894	M1 line 30 must equal the sum of line 22 plus line 31 minus line 27.	
0905	Spouse Social Security number must equal the spouse Social Security number on the federal return.	

0916	M1CD line 2 must equal line 9 of Schedule 2441. Xpath: M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit	Line number change: M1CD line 8 now line 2
0926	M1MT line 16 must equal M1M line 18. Xpath: M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1M Line 18: ReturnState/ReturnDataState/SchM1M/NetMutualFund	Line number change: M1M line 16 now line 18
0931	Filing status must be married filing joint to claim marriage credit on M1 line 16. Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit	
0940	M1LTI line 4B must equal line 2B or line 3B, whichever is less. Xpath: M1LTI Line 4B: ReturnState/ReturnDataState/SchM1LTI/Spouse/TotalPremiumsPaid M1LTI Line 2B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumAmountPaid M1LTI Line 3B: ReturnState/ReturnDataState/SchM1LTI/Spouse/MinnesotaDeductibleMedical	
0955	M1MT line 19 must equal the sum of lines 9 through 18. Xpath: M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions M1MT Line 9: ReturnState/ReturnDataState/SchM1MT/MedicalDentalDeduction M1MT Line 10: ReturnState/ReturnDataState/SchM1MT/InvestmentInterest M1MT Line 11: ReturnState/ReturnDataState/SchM1MT/CharitableContributions M1MT Line 12: ReturnState/ReturnDataState/SchM1MT/CasualtyLosses M1MT Line 13: ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses M1MT Line 14: ReturnState/ReturnDataState/SchM1MT/NetRefund M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1MT Line 17: ReturnState/ReturnDataState/SchM1MT/MilitaryPensionAmt	

	M1MT Line 18: ReturnState/ReturnDataState/SchM1MT/OtherSubtractions	
0959	M1MT line 15 must equal line M1M line 21. Xpath: M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits M1M Line 21: ReturnState/ReturnDataState/SchM1M/BonusDepreciationSubtraction	Line number change: M1M line 19 now line 21
0968	M1MT line 8 must equal the sum of lines 1 through 7. Xpath: M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions M1MT Line 1: ReturnState/ReturnDataState/SchM1MT/FederalAdjGrossIncome M1MT Line 2: ReturnState/ReturnDataState/SchM1MT/BlankOne M1MT Line 3: ReturnState/ReturnDataState/SchM1MT/OtherAdjustments M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions M1MT Line 5: ReturnState/ReturnDataState/SchM1MT/NonStateMunicipalIncome M1MT Line 6: ReturnState/ReturnDataState/SchM1MT/IntangibleDrillingCost M1MT Line 7: ReturnState/ReturnDataState/SchM1MT/Depletion	M1MT line 2 is intentionally left blank and should be zero.
0970	M1R line 7 must equal the sum of lines 4, 5, and 6. Xpath: M1R Line 7: ReturnState/ReturnDataState/SchM1R/TotalBenefits M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions M1R Line 5: ReturnState/ReturnDataState/SchM1R/NonTaxableSocSecAmt M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement	

0971	M1NR line 26 must equal M1 line 11. Xpath: M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative M1 Line 11: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative	
0975	If filing status is married filing separate, secondary filer information must not be present.	
0978	If M1WFC line 4 answer is no, M1WFC line 4 must equal the credit amount from the WFC table based on line 3 and the number of qualifying children. Xpath: M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/No/Amount M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome	
0979	Tax period begin and end date must be present	
0981	M1 line 9 must match the tax from the table. Xpath: M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount	
0992	M1R line 13 must equal line 8 minus line 12. Otherwise, taxpayer is not eligible for the subtraction. Xpath: M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmtPct	
0994	M1 line D must equal federal adjusted gross income.	
0995	M1 line A must equal federal wages, salaries, tips, etc.	

Change Log

Error Code	Error Message	Change(s)	Date Revised	Version

0224	M1MT line 4 must equal the sum of M1M lines, 5, 6, 8, 11, and 13. Xpath: M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions M1M Line 5: ReturnState/ReturnDataState/SchM1M/BonusDepreciation Addition M1M Line 6: ReturnState/ReturnDataState/SchM1M/Fed179ExpenseAddition M1M Line 8: ReturnState/ReturnDataState/SchM1M/DomesticProduction M1M Line 11: ReturnState/ReturnDataState/SchM1M/SuspendedLoss M1M Line 13: ReturnState/ReturnDataState/SchM1M/NetLoss	Removed M1M line 15 from M1MT line 4 sum	11/1/2017	V1.0
0233	Schedule M1MTC line 25 must equal M1 line 9 minus M1 line 16, M1 line 17, M1C lines 1 - 4, and M1C lines 6-9. If M1MT line 29 is greater than 0, M1MTC lines 25 through 28 must be 0. This rule is not enforced if M1NR is present. Xpath: M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1 Line 17: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState M1C Line 1: ReturnState/ReturnDataState/SchM1C/LongTermInsuranceCredit M1C Line 2:	Line number change: M1MTC lines 26 - 29, now 25 - 28. Added M1C lines 7 - 9.	11/1/2017	V1.0

	ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit M1C Line 3: ReturnState/ReturnDataState/SchM1C/IncreasingResearch Credit M1C Line 4: ReturnState/ReturnDataState/SchM1C/EmployerTransitPas sCredit M1C Line 6: ReturnState/ReturnDataState/SchM1C/SeedCredit M1C Line 7: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctCont ribCreditAmt M1C Line 8: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicen seCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditA mt			
0024	The M23 claimant name must match the in care of name on the return Xpath: M23 Claimant First Name: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claim ant/FirstName M23 Claimant Middle Initial: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claim ant/MiddleInitial M23 Claimant Last Name: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claim ant/LastName In Care Of Name: ReturnState/ReturnHeaderState/Filer/InCareOfNm	NEW	11/1/2017	V1.0
0542	The bank account number is not valid. The bank account number must not match a valid routing number	NEW	11/20/201 7	V1.1
0765	If M1NR line 11B is equal to or greater than 10,400, Schedule M1WFC line 6 must equal line 5 multiplied by M1NR line 25. Xpath: M1NR Line 11B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion /TotalNonResidentIncome M1WFC Line 6:	Changed amount from 10,350 to 10,400	12/4/2017	V1.2

	ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct			
0926	M1MT line 16 must equal M1M line 18. Xpath: M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1M Line 18: ReturnState/ReturnDataState/SchM1M/NetMutualFund	Corrected line reference from M1M line 16 to M1M line 18	12/4/2017	V1.2
0470	If M1M line 17 is not zero, M1 line 3 must equal M1M line 17. Xpath: M1M Line 17: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt M1 Line 3: ReturnState/ReturnDataState/FormM1/OtherTaxes	Corrected xpath for M1M line 17 from OtherTaxes to OtherAdditionsAmt	12/4/2017	V1.2
0206	If M1M line 43 is greater than zero, Schedule M1NC must be present Xpath: M1M Line 43: ReturnState/ReturnDataState/SchM1M/BlankTwo	NEW	12/4/2017	V1.2
0209	If M1M line 16 is greater than zero, Schedule M1NC must be present Xpath: M1M Line 16: ReturnState/ReturnDataState/SchM1M/BlankOne	NEW	12/4/2017	V1.2

0874	M1MTC line 15 must equal the sum of line 6 through line 14. Xpath: M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions M1MTC Line 6: ReturnState/ReturnDataState/SchM1MTC/MedicalDentalExpenses M1MTC Line 7: ReturnState/ReturnDataState/SchM1MTC/InvestmentInterest M1MTC Line 8: ReturnState/ReturnDataState/SchM1MTC/CharitableContributions M1MTC Line 9: ReturnState/ReturnDataState/SchM1MTC/CasualtyLosses M1MTC Line 10: ReturnState/ReturnDataState/SchM1MTC/ImpairmentRelatedWorkExpenses M1MTC Line 11: ReturnState/ReturnDataState/SchM1MTC/NetRefund M1MTC Line 12: ReturnState/ReturnDataState/SchM1MTC/USBondNetInterest M1MTC Line 13: ReturnState/ReturnDataState/SchM1MTC/OtherSubtractions M1MTC Line 14: ReturnState/ReturnDataState/SchM1MTC/Exemption	Corrected field and line references in the Xpath	12/18/2017	V1.3
0552	M1CD line 1 must equal federal adjusted gross income on Form M1 plus M1NC line 9. Xpath: M1CD Line 1: ReturnState/ReturnDataState/SchM1CD/FederalAdjustedGrossIncome M1NC Line 9: ReturnState/ReturnDataState/SchM1NC/SubTotalAmt M1 FAGI: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalReturn/FederalAdjustedGrossIncome	Added M1NC line 9	12/18/2017	V1.3

0273	M15 line 20D must equal line 19D multiplied by 4%. Xpath: M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2 M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1	Changed percentage to 4%	12/18/2017	V1.3
0292	M15 line 20B must equal line 19B multiplied by 4%. Xpath: M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1	Changed percentage to 4%	12/18/2017	V1.3
0563	M15 line 20C must equal line 19C multiplied by 4%. Xpath: M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1	Changed percentage to 4%	12/18/2017	V1.3
0771	M15 line 20A must equal line 19A multiplied by 4%. Xpath: M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2 M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1	Changed percentage to 4%	12/18/2017	V1.3
0016	The return has bank information in the header. If a direct deposit refund is not claimed, the header must not have any bank information.	Updated wording	1/9/2018	V1.4
0365	M1 line 28 must equal line 27 minus line 22 minus line 31. Refund total must not be negative. Xpath: M1 Line 28: ReturnState/ReturnDataState/FormM1/NetRefund M1 Line 27: ReturnState/ReturnDataState/FormM1/TotalPayments	Corrected line 33 to line 31	1/9/2018	V1.4

	M1 Line 22: ReturnState/ReturnDataState/FormM1/TaxAfterNonGame Wildlife M1 Line 33: ReturnState/ReturnDataState/FormM1/Penalty			
0731	M1LTI line 3A plus line 3B must equal line 4 of federal Schedule A. Xpath: M1LTI Line 3A: ReturnState/ReturnDataState/SchM1LTI/Primary/MinnesotaDeductibleMedical M1LTI Line 3B: ReturnState/ReturnDataState/SchM1LTI/Spouse/MinnesotaDeductibleMedical	Inactivated	1/23/2018	V1.5