

Error Code	Error Rejection Message	Changes for Retroactive Conformity
0002	<p>The amended return indicator was checked. Minnesota does not accept amended returns for this tax type electronically.</p> <p>Xpath: Amended Return Indicator: ReturnState/ReturnHeaderState/AmendedReturnIndicator</p>	
0005	<p>All returns prepared on professional software must include a Preparer Tax Identification Number (PTIN) or Site Identification Number (SIDN).</p>	
0006	<p>The transmitter's Electronic Transmitter Identification Number (ETIN) is not authorized to send this return. If M1M line 25 is not zero. M1 lines 2 and 3 must be zero.</p>	
0007	<p>Xpath: M1M Line 25: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 2: ReturnState/ReturnDataState/FormM1/StateIncomeTax M1 Line 3: ReturnState/ReturnDataState/FormM1/OtherTaxes</p>	
0010	<p>The taxpayer name suffix may not appear in the last name field</p>	
0014	<p>Street address contains invalid repeating information. "Apt Apt" or "Unit Unit" must not be present.</p>	
0015	<p>The street address must contain at least one space.</p>	
0016	<p>The return has bank information in the header. If a direct deposit refund is not claimed, the header must not have any bank information.</p>	
0023	<p>If the M23 is present, the submission must include the death certificate as a PDF attachment.</p>	
0024	<p>The M23 claimant name must match the in care of name on the return</p> <p>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</p>	
0101	<p>M1REF lines 5, 6, 7, and 8 are intentionally left blank. These lines should not be present.</p> <p>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</p> <p>M1529 line 3 must equal line 1 minus line 2</p>	
0102	<p>Xpath: M1529 Line 3: ReturnState/ReturnDataState/SchM1529/NetContributionsAmt M1529 Line 1: ReturnState/ReturnDataState/SchM1529/TotalContributionsAmt M1529 Line 2: ReturnState/ReturnDataState/SchM1529/TotalAmountDistributedAmt</p> <p>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.</p>	
0103	<p>Xpath: M1M Line 39: ReturnState/ReturnDataState/SchM1M/QualEduSavingsPlanSubAmt M1C Line 7: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt</p> <p>Schedule M1CD line 7 must equal line 6 divided by line 5.</p>	
0104	<p>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</p>	

Schedule M15 line 19D must equal line 18D divided by 365.

Xpath:

M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1

0105 M15 Line 18D: ReturnState/ReturnDataState/SchM15/FourthQuarter/NumberOfDays

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

0106 M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome

M1 line 10 and M1C line 5 must not both be greater than zero.

Xpath:

M1 Line 10: ReturnState/ReturnDataState/FormM1/AltMinTax

0110 M1C Line 5: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit

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

0111 1040NR Line 19: ReturnData/IRS1040NR/NetFarmProfitLossAmt

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

0116 M1MA Line 21: ReturnState/ReturnDataState/SchM1MA/IncomeOtherState

If M1 line 26 is not zero, Form M1B must be present.

Xpath:

M1 Line 26: ReturnState/ReturnDataState/FormM1/BusinessIncome

0117 Schedule M1LTI, line 8A must equal line 6A or \$100, whichever is less.

Xpath:

M1LTI Line 8A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumCredit

0122 M1LTI Line 6A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAftrTotalPremiumsPaidPct

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

0123 M1 Line 21: ReturnState/ReturnDataState/FormM1/NonGameWildlifeContribution

M1 line 25 must equal M1REF line 6.

Xpath:

M1 Line 25: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt

0125 M1REF Line 6: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt

0127 Primary taxpayer date of death must be a valid past date.

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

0130 M1 Line 6: ReturnState/ReturnDataState/FormM1/OtherDeduction

0147 M1 filing status on the state return must equal federal filing status.

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

0149 M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt

M1CD line 6 must not be greater than M1CD line 5.

Xpath:

M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt

0159 M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt

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

Xpath:

M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1

0167 M15 Line 18B: ReturnState/ReturnDataState/SchM15/SecondQuarter/NumberOfDays

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

0190 M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome

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

0191 M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome

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

0192 M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome

Schedule M15 line 1 must be less than or equal to M1 line 20.

Xpath:

M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax

0198 M1 Line 20: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits

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

0202 1040NR Line 13: ReturnData/IRS1040NR/BusinessIncomeLossAmt

M1M line 38 is left intentionally blank. This line should not be included in the return.

Xpath:

ReturnState/ReturnDataState/SchM1M/BlankOne

0205 If M1M line 43 is greater than zero, Schedule M1NC must be present

Xpath:

0206 M1M Line 43: ReturnState/ReturnDataState/SchM1M/BlankTwo

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/TaxableIRAmt

0208 1040 Line 16b: ReturnData/IRS1040/TotalTaxablePensionsAmt

If M1M line 16 is greater than zero, Schedule M1NC must be present

Xpath:

0209 M1M Line 16: ReturnState/ReturnDataState/SchM1M/BlankOne

M1M line 37 is left intentionally blank. This line should not be included in the return.

Xpath:

0210 M1M Line 37: ReturnState/ReturnDataState/SchM1M/M1NCSubFederalAdjustments

0211 Schedule M1NC is not valid. It should not be included in the return.

M1 line 23 must equal M1W line 4.

Xpath:

M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalStateTaxWithheld

M1W Line 4: ReturnState/ReturnDataState/SchM1W/TotalStateTaxWithheld

0212

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

0213 1040A Line 14b: ReturnData/IRS1040A/TaxableSocSecAmt

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

0214 1040 Line 9b: ReturnData/IRS1040NR/TaxExemptInterestAmt

M1MT line 27 must equal line 26 multiplied by 6.75%.

Xpath:

M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct

0215 M1MT Line 26: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOne

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

0224

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
Form M1 line 32 plus line 33 must equal line 28.

0225

Xpath:

M1 Line 32: ReturnState/ReturnDataState/FormM1/EstimatedTaxToTaxpayer
M1 Line 33: ReturnState/ReturnDataState/FormM1/EstimatedTax
M1 Line 28: ReturnState/ReturnDataState/FormM1/NetRefund
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.

0231

Xpath:

M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax
M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrtd
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
M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt

0233

M1: primary taxpayer birth date must be a valid date in the past.

Xpath:

M1 Primary Taxpayer Birth Date: ReturnState/ReturnHeaderState/Filer/Primary/DateOfBirth

0234

0235

Duplicate filings are not allowed. Primary taxpayer previously filed either as primary taxpayer or spouse.
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
M1AR line 7 must equal line 3 minus line 6

0236

Xpath:

M1AR Line 7: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt
M1AR Line 3: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt
M1AR Line 6: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt
M1AR line 8 must equal line 6 multiplied by line 5

0237

Xpath:

M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt
M1AR Line 6: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt
M1AR Line 5: ReturnState/ReturnDataState/SchM1AR/NonBusIncAllocationPct

0238

M1AR line 9 must equal line 7 multiplied by line 4

Xpath:

M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt

M1AR Line 7: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt

0239 M1AR Line 4: ReturnState/ReturnDataState/SchM1AR/BusinessApportionmentPct

M1AR line 10 must equal sum of lines 8 and 9

Xpath:

M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesTotalAmt

M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt

0240 M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt

If M1AR is present and the deferment checkbox is not checked, schedule M1NR must be present

Xpath:

0241 Deferment checkbox: ReturnState/ReturnDataState/SchM1AR/ElectDeferInd

M1: spouse (filing jointly) birth date must be a valid date in the past.

Xpath:

0242 M1 Spouse Birth Date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfBirth

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

0251 M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit

M1M line 23 must equal line 13 of M1R.

Xpath:

M1M Line 23: ReturnState/ReturnDataState/SchM1M/ExemptAmountOverSixtyFive

M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction

0253 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

0255 M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo

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

0258 M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions

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

0267 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

0272 1040NR Line 14: ReturnData/IRS1040NR/CapitalGainLossAmt

M15 line 20D must equal line 19D multiplied by 4%.

Xpath:

M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2

0273 M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1

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/AmericanIndianWFCredit
M1REF Line 2: ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt
M1M Line 24: ReturnState/ReturnDataState/SchM1M/ReservationIncomeEarned

0276

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

0278

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

0282

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

0290

A licensed provider claiming credit for his/her own children on form M1CD requires a day care license number and state Form MN2441.

0291

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

0292

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

0301

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

0304

Update threshold
from \$500 to \$1000

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

0305

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/IncmAftAgeDisabilityReqAmtPct

M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAftAgeDisabilityReqAmt

M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt

0315 M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits

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

0328

M1MTC line 17 must equal line 16 multiplied by 6.75%.

Xpath:

M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct

0330 M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions

If M1M line 15 is greater than zero, Schedule M1AR must be present

Xpath:

0339 M1M Line 15: ReturnState/ReturnDataState/SchM1M/AccelRecogNonResInstallSlsAmt

If M1M line 41 is greater than zero, Schedule M1HOME must be present

Xpath:

0341 M1M Line 41: ReturnState/ReturnDataState/SchM1M/HomeBuyerSvgsAcctContrSubAmt

If M1 line 14 greater than zero, Schedule M1HOME must be present

Xpath:

0342 M1 Line 14: ReturnState/ReturnDataState/SchM1M/NonQualHomebuyerWdAddAmt

If M1M line 20 is greater than zero, Schedule A must not be present.

Xpath:

0343 M1M Line 20: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct

M1MT line 26 must equal line 20 minus line 25.

Xpath:

M1MT Line 26: ReturnState/ReturnDataState/SchM1M/NationalGuard

M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAftAdditions

0346 M1MT Line 25: ReturnState/ReturnDataState/SchM1M/ActiveDutyMilitaryPay

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

0363 M1WFC Children: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/NumberOfQualifying

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

0365 M1 Line 31: ReturnState/ReturnDataState/FormM1/Penalty

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/TaxableIRAmt, ReturnData/IRS1040/TotalTaxablePensionsAmt

1040A: ReturnData/IRS1040A/TaxableIRAmt, ReturnData/IRS1040A/TotalTaxablePensionsAmt

1040NR: ReturnData/IRS1040NR/TaxableIRAmt, ReturnData/IRS1040NR/TotalTaxablePensionsAmt

0375

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

0376

The taxpayer does not qualify for the education credit on schedule M1ED if the filing status is married filing separately.

0382

The taxpayer does not qualify for the child and dependent care credit on Schedule M1CD if the filing status is married filing separately.

0383

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

0386

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

0389

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

0391

M1REF line 4 must equal the total credit amount from all M1PSC schedules.

Xpath:

M1REF Line 4: ReturnState/ReturnDataState/SchM1REF/StillbornChildCreditAmt

0401

M1PSC line 3 date must be within the tax year

Xpath:

M1PSC Line 3: ReturnState/ReturnDataState/SchM1PSC/DeliveryDt

0402

0404

M1M line 44 must equal the sum of lines 18 through line 43.

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/EduExpenseAndCerBusExpense

M1NR Line 13A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/SelfEmploymentTax

M1NR Line 14A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/HealthSavings

M1NR Line 15A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/MovingExpenses

M1NR Line 16A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/SelfEmployedHealthInsurance

M1NR Line 17A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/StudAlimonyTuitionFeeDeduction

M1NR Line 18A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/EarlyWithdrawalSavings

M1NR Line 19A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/OtherSubtractions

M1NR Line 20A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BondsInterest

0405 M1NR Line 21A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FedSecExpSubtractionAmt

Schedule M1WFC: taxpayers must not be married filing separate.

Xpath:

0406 Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus/MarriedFilingSeparate

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/FederalFilingStatus

M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident

0407 M1NR Spouse Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonResident

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

0408

M1CD line 4 must equal line 2 or line 3, whichever is less.

Xpath:

M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp

0411 M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit

M1CD Line 3: ReturnState/ReturnDataState/SchM1CD/WorksheetCalc

M1 line 1 must equal federal taxable income. If the federal taxable income is zero, Form M1 line 1 can be negative.

Xpath:

0416 M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalTaxIncome

M1WFC qualifying child #2 birth date must be a valid date in the past.

Xpath:

M1WFC birth date:

ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth

0417

M1 spouse death date must be in the past.

Xpath:

0430 Spouse death date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfDeath

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

0435 M1NR Line 21B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FedSecExpSubtractionAmt

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

0440 M1 Line 3: ReturnState/ReturnDataState/FormM1/OtherTaxes

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

0445 M1NR Line 22A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt

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

0448 M15 Line 16D: ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount12

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

0454 M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments

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/IncmAftAgeDisabilityReqAmt

M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits

0456 M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt

0460 M1 spouse birthdate is missing.

If M1M line 17 is not zero, M1 line 3 must equal M1M line 17.

Xpath:

M1M Line 17: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt

0470 M1 Line 3: ReturnState/ReturnDataState/FormM1/OtherTaxes

Primary taxpayer Social Security number must equal federal primary Social Security number on the federal return.

0480

M1M line 17 must equal the sum of line 1 through line 16.

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/AccelRecogNonResInstallSlAsAmt
M1M Line 16: ReturnState/ReturnDataState/SchM1M/BlankOne
M1M Line 17: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt

0482

0487

If address type is foreign, city and province or state must be present.

M1REF line 6 must equal the sum of M1REF line 1 through 5.

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

0491

M1MT line 28 must equal M1 line 9.

Xpath:

0495

M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount

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

0506

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

0509

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

0512

M1CD line 7 must match the table for Schedule M1CD based on number of qualifying person(s).

Xpath:

0517

M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/MNChildCareCredit

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

0522

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

0530 M1 Line 7: ReturnState/ReturnDataState/FormM1/TotalSubtraction

Schedule M1WFC: no qualifying children, qualifying child #1 and #2 FirstName, MiddleInitial, LastName, ChildRelationship, MonthsChildLivedWithYouCnt, ChildDateOfBirth, QualifyingChildSSN must not be present.

0538

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. 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

0547 M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty

M1NR line 1A must equal federal wages, salaries, tips, etc. on Form 1040, 1040A, 1040EZ, or 1040NR.

Xpath:

0550 M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips

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

M1CD Line 12: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct

0551 M1CD Line 13: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/ChildAndDependentCareCredit

Xpath:

M1CD Line 1: ReturnState/ReturnDataState/SchM1CD/FederalAdjustedGrossIncome

M1NC Line 9: ReturnState/ReturnDataState/SchM1NC/SubTotalAmt

0552 M1 FAGI: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalReturn/FederalAdjustedGrossIncome

M15 line 20C must equal line 19C multiplied by 4%.

Xpath:

M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2

0563 M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1

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

0564 M1 Line 19: ReturnState/ReturnDataState/FormM1/TotalNonrefundableCredits

M1MT line 21 must equal the correct amount based on filing status.

Xpath:

0574 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.

M1R line 4 must equal federal nontaxable veterans pensions on Federal Schedule R when present.

0583	Xpath: M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions If M1REF line 5 is greater than zero, M1RCR must be present
0584	Xpath: M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt If M1 line 17 greater than zero, then M1RCR or M1CR must be present
0585	Xpath: M1 Line 17: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState M1RCR line 3 must equal line 1 divided by line 2.
0586	Xpath: M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt M1RCR Line 2: ReturnState/ReturnDataState/SchM1RCR/FAGIAdjustedByBondAmt M1RCR line 11 must equal line 10 multiplied by line 8
0587	Xpath: M1RCR Line 11: ReturnState/ReturnDataState/SchM1RCR/WIRefundableCreditAmt M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt M1RCR line 4b must equal M1C lines 1, 2, 4, 6, 7, 8, and 9 and M1 line 16
0588	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 M1C Line 8: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1RCR line 5 must equal line 4 multiplied by line 3
0589	Xpath: M1RCR Line 5: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsMultFAGIPctAmt M1RCR Line 4: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsAmt M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct M1RCR line 8 must equal line 6 minus line 7
0590	Xpath: M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt M1RCR Line 6: ReturnState/ReturnDataState/SchM1RCR/WITaxBeforePaymentsAmt M1RCR Line 7: ReturnState/ReturnDataState/SchM1RCR/NonrefundableCreditAmt M1RCR line 10 must equal line 9 divided by line 1
0591	Xpath: M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct M1RCR Line 9: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServiceIncomeAmt M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt M1WFC qualifying child #1 birthdate must be a valid date in the past.
0592	Xpath: Child Birthdate: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth

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

0595 M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty

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

0605 M15 Line 16C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount12

M1CD line 3 must match the federal return sum of IRA deduction and Keogh, SEP, or SIMPLE deduction.

Xpath:

0608 M1CD Line 3: ReturnState/ReturnDataState/SchM1CD/IRA

0609 Duplicate filings are not allowed. Spouse previously filed either as primary taxpayer or spouse.

If Form M1NR exists, M1WFC line 6 must equal M1REF line 2.

Xpath:

0612 M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount

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

0623 M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt

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

0627 M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/PriorAlternativeMinTaxCrtd

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

0629 KF Line 12: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds

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

0633 M1R Line 5b: ReturnState/ReturnDataState/SchM1R/TaxableSocSecAmt

M1MTC line 21 must equal line 18 minus line 17.

Xpath:

M1MTC Line 21: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterFilingStatus

M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AfrAdditionFilingStatusOnePct

0638 M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct

M1 Line 25 must be greater than zero to claim child and dependent care credit.

0640	Xpath: M1 Line 25: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt M1R line 2 must not be greater than wages, tips, etc. of Form 1040, 1040A, or 1040NR.
0644	Xpath: M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments 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.
0655	Xpath: M1R Line 9b: ReturnState/ReturnDataState/SchM1R/RailroadRetirementBenefits M1NR line 2A must equal the sum of federal taxable interest and ordinary dividends on Form 1040, 1040A, 1040EZ, 1040NR.
0663	Xpath: M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends M1LTI line 5A must equal line 1A minus line 4A.
0666	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 M1HOME date account opened must not be greater than Dec 31 of tax year
0667	Xpath: M1HOME Account Open Date: ReturnState/ReturnDataState/SchM1HOME/RegistrationInfoGrp/AccountOpenedDt M1HOME line 5 must equal line 3 minus line 1
0668	Xpath: M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt M1HOME line 6 must equal line 5 multiplied by 10%
0669	Xpath: M1HOME Line 6: ReturnState/ReturnDataState/SchM1HOME/AdditionalTaxAmt M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt If M1HOME lines 2 or 3 are greater than zero, then there must be withdrawal information
0670	Xpath: M1HOME Line 2: ReturnState/ReturnDataState/SchM1HOME/QualifiedWithdrawalsAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt M1HOME: Withdrawal Info: ReturnState/ReturnDataState/SchM1HOME/WithdrawalAmt M1HOME line 1 must not exceed 28,000 for MFJ and 14,000 for all other filing statuses
0671	Xpath: M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt
0672	The primary taxpayer birthdate is required. M1LTI line 8B must equal the lesser of line 6B or \$100.
0680	Xpath: M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit M1LTI Line 6B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaidPct

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

0681 If M1C line 8 is greater than zero, Schedule M1CMD must be present

Xpath:

M1C Line 8: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt

0682 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

0683 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

0684 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

0685 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

0687 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

0690 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

0692 M1LTI line 6A must equal line 5A multiplied by 25%.

Xpath:

M1LTI Line 6A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaidPct

M1LTI Line 5A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaid

0695 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

0705

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

0707

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

0708 M1 Line 12b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount

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

0715 M1MTC Line 4: ReturnState/ReturnDataState/SchM1MTC/NonStateTaxedExpenses

M15 line 19A must equal line 18A divided by 365.

Xpath:

M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1

0718 M15 Line 18A: ReturnState/ReturnDataState/SchM15/FirstQuarter/NumberofDays

M1LTI line 3A plus line 3B must equal line 4 of federal Schedule A.

Xpath:

M1LTI Line 3A: ReturnState/ReturnDataState/SchM1LTI/Primary/MinnesotaDeductibleMedical

0731 M1LTI Line 3B: ReturnState/ReturnDataState/SchM1LTI/Spouse/MinnesotaDeductibleMedical

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

0735 M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrtd

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

0740 M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative

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

0742 M1M Line 42: ReturnState/ReturnDataState/SchM1M/DisIndebtEduLoansSubAmt

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

0744 M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax

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

0747

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

0750

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

0757

M1MT line 3 must equal the sum of lines 8 through 27 on Form 6251.

Xpath:

M1MT Line 3: ReturnState/ReturnDataState/SchM1MT/OtherAdjustments

0759

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

0765

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

0767

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/NonResident

M1NR Spouse Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonResident

0768 Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus

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/NonResident

0769 Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus

Primary and spouse taxpayers on schedule M1NR must not be nonresident 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/NonResident

M1NR Spouse Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonResident

Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus

M1SLC Line 13a: ReturnState/ReturnDataState/SchM1SLC/TaxpayerGrp/MaxAllowableCreditAmt

0770 M1SLC Line 13b: ReturnState/ReturnDataState/SchM1SLC/SpouseGrp/MaxAllowableCreditAmt

M15 line 20A must equal line 19A multiplied by 4%.

Xpath:

M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2

0771 M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1

To claim a new born infant:

• birth year of child must be same as the filing tax year

0797 • filing status must be married filing joint

M1NR line 25 must equal line 23B divided by line 24A.

Xpath:

M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct

0799 M1NR Line 23B: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome

M1NR Line 24A: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome

M1MT line 29 must equal line 27 minus line 28.

Xpath:

M1MT Line 29: ReturnState/ReturnDataState/SchM1MT/AltMinTax

0800 M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct

M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount

0805 M1 line C must equal federal unemployment.

M1 line 18 must equal M1C line 10.

Xpath:

M1 Line 18: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits

0811 M1C Line 10: ReturnState/ReturnDataState/SchM1C/TotalNonrefundableCredits

The number of qualifying children on schedule M1WFC must correspond to the qualifying child information provided.

0817 M1MTC line 20 must equal line 18 minus line 19.

Xpath:

M1MTC Line 20: ReturnState/ReturnDataState/SchM1MTC/IncomeAfrStateTaxTableAmount

0818 M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AfrAdditionFilingStatusOnePct

M1MTC Line 19: ReturnState/ReturnDataState/SchM1MTC/StateTaxTableAmount

M1LTI line 6B must equal line 5B multiplied by 25%.

Xpath

0825 M1LTI Line 6B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaidPct
M1LTI Line 5B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaid
M1 line 15 must equal sum of lines 12 through 14.

Xpath:

0832 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
M1CD line 6 must equal the sum of lines 1 through 5.

Xpath:

0857 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
M15 line 21A must equal line 20A multiplied by line 16A.

Xpath:

0859 M15 Line 21A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount16
M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2
M15 Line 16A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount12
M1MT line 13 must be equal to or less than Schedule A line 28.

Xpath:

0861 M1MT Line 13: ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses

Schedule M1NR: Taxpayer part-year date range must be less than one year.

Xpath:

0864 Date From: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateFrom
Date To: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateTo
M1MTC line 15 must equal the sum of line 6 through line 14.

Xpath:

0874 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

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:

0876 M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount

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/AfrAdditionFilingStatusOnePct

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

0879 M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct

M1MT line 22 must equal the correct amount based on filing status.

Xpath:

0881 M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo

0883 The taxpayer name must not be test.

M1MT line 24 must equal line 23 multiplied by 25%.

Xpath:

M1MT Line 24: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwoPct

0886 M1MT Line 23: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwo

M1NR line 6A must equal federal income from rents, royalties, partnerships, S corporations, estates and trusts on Form 1040 or 1040NR.

Xpath:

0891 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.

M1CD line 2 must equal line 9 of Schedule 2441.

Xpath:

0916 M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit

M1MT line 16 must equal M1M line 18.

Xpath:

M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest

0926 M1M Line 18: ReturnState/ReturnDataState/SchM1M/NetMutualFund

Filing status must be married filing joint to claim marriage credit on M1 line 16.

Xpath:

0931 M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit

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

0940 M1LTI Line 3B: ReturnState/ReturnDataState/SchM1LTI/Spouse/MinnesotaDeductibleMedical

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

0955

M1MT line 15 must equal line M1M line 21.

Xpath:

M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits
M1M Line 21: ReturnState/ReturnDataState/SchM1M/BonusDepreciationSubtraction

0959

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

0968

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

0970

M1NR line 26 must equal M1 line 11.

Xpath:

M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative
M1 Line 11: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative

0971

0975 If filing status is married filing separate, secondary filer information must not be present.

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

0978

0979 Tax period begin and end date must be present

M1 line 9 must match the tax from the table.

Xpath:

M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount
M1R line 13 must equal line 8 minus line 12. Otherwise, taxpayer is not eligible for the subtraction.

0981

Xpath:

M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction
M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits
M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAftAgeDisabilityReqAmtPct

0992

0994 M1 line D must equal federal adjusted gross income.

0995 M1 line A must equal federal wages, salaries, tips, etc.