

Error Code	2018 Error Rejection Message	Changes for 2018	Changes for Retroactive Conformity
	The amended return indicator was checked. Minnesota does not accept amended returns for this tax type electronically.		
0002	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.		
	If M1M line 23 is not zero, M1 line 2 and M1SA line 27 must be zero.		
	Xpath: M1M Line 23: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount	Updated line numbers, removed	
0007	M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes	StateIncomeTax (2017 M1 line 2) ,added	
0010	M1SA Line 27: ReturnState/ReturnDataState/StateAndLocalIncTaxAddAmt	M1SA line 27 to the rule.	
	The taxpayer name suffix may not appear in the last name field		
0014	Street address contains invalid repeating information. Apt or unit must not be duplicated in the address.		
0015	The street address must contain at least one space.		
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.		
0023	If the M23 is present, the submission must include the death certificate as a PDF attachment. 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		
0024	In Care Of Name: ReturnState/ReturnHeaderState/Files/InCareOfNm		
	M1529 line 3 must equal line 1 minus line 2		
	Xpath: M1529 Line 3: ReturnState/ReturnDataState/SchM1529/NetContributionsAmt		
0102	M1529 Line 1: ReturnState/ReturnDataState/SchM1529/TotalContributionsAmt		
	M1529 Line 2: ReturnState/ReturnDataState/SchM1529/TotalAmountDistributedAmt		
	Schedule M1529 must be present if M1M line 36 or M1C line 4 are greater than zero. M1M line 36 and M1C line 4 cannot both be greater than zero.		
	Xpath: M1M Line 36: ReturnState/ReturnDataState/SchM1M/QualEduSavingsPlanSubAmt		
0103	M1C Line 4: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt	Updated line numbers	
	Schedule M1CD line 9 must equal line 8 divided by line 7.		
	Xpath: M1CD Line 9: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct		
	M1CD Line 8: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt		
0104	M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt	Updated line numbers	
	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		

	M1 line 11 and M1C line 11 must not both be greater than zero.	
	Xpath: M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax	
0110	M1C Line 11: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit	Updated line numbers
	Schedule M1NR, line 7A must equal federal farm income or loss on federal schedule 1.	
	Xpath: M1NR Line 7A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FarmIncome	
	1040: ReturnData/IRS1040/NetFarmProfitLossAmt	
0111	1040NR: ReturnData/IRS1040NR/NetFarmProfitLossAmt	Updated line numbers, ERC executed only if the federal return is present
	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.	Inactivated
	Xpath: M1LTI Line 8A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumCredit	
	M1LTI Line 6A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaidPct	
0122		Inactivated
	"M1 line 23 must equal line 21 plus line 22.	
	Xpath: M1 Line 23: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife	
	M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits	
0123	M1 Line 22: ReturnState/ReturnDataState/FormM1/NonGameWildlifeContribution"	Updated line numbers
	M1 line 26 must equal M1REF line 8.	
	Xpath: M1 Line 26: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt	
0125	M1REF Line 8: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt	Updated line numbers
0126	"If any refundable credit schedule is present, schedule M1REF must be present."	New
0127	Primary taxpayer date of death must be a valid past date.	
	Form M1 line 8 must equal sum of line 4 through 7.	
	Xpath: M1 Line 8: ReturnState/ReturnDataState/FormM1/TotalSubtraction	
	M1 Line 4: ReturnState/ReturnDataState/FormM1/ItemizedOrStandardDeductAmt	
	M1 Line 5: ReturnState/ReturnDataState/FormM1/ExemptionsAmt	
	M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds	
0130	M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction	Updated line numbers, added new lines 4 and 5 to the sum for line 8
	If M1SA line 1 is present, M1SA line 3 must equal line 2 multiplied by 10%.	
	Xpath: M1SA Line 3: ReturnState/ReturnDataState/SchM1SA/CalculatedMedicalAllowanceAmt	
0140	M1SA Line 2: ReturnState/ReturnDataState/SchM1SA/MinnesotaAdjustedGrossIncAmt	New
	If M1SA line 18 or M1NC line 6 is not zero, schedule M1CAT must be present	
	Xpath: M1SA Line 18: ReturnState/ReturnDataState/SchM1SA/CasualtyOrTheftLossesAmt	
0141		New
	If M1SA line 19 or M1NC line 3 is not zero, schedule M1UE must be present	
	Xpath: M1SA Line 19: ReturnState/ReturnDataState/SchM1SA/UnreimEmployeeBusExpnsAmt	
0142		New
0147	M1 filing status on the state return must equal federal filing status.	ERC executed only if the federal return is present

Schedule M1CD line 10 must equal line 6 multiplied by line 9. M1REF line 1 must equal M1CD line 10.

Xpath:
M1CD Line 10:
ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/ChildAndDependentCareCredit
M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp
M1CD Line 9:
ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct
M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt

0149 Updated line numbers

M1CD line 8 must not be greater than M1CD line 7.

Xpath:
M1CD Line 8:
ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt
M1CD Line 7:
ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt

0159 Updated line numbers

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

0167

If line 8 of the M1WFC answer is Yes and filing status is married filing joint, line 7 must be less than \$14,230 with no qualifying children. Line 7 must be less than \$27,930 with one qualifying child. Line 7 must be less than \$32,060 with two or more qualifying children. Otherwise, line 8 answer is invalid.

Xpath:
M1WFC Line 8 (Yes):
ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator
M1WFC Line 7: ReturnState/ReturnDataState/SchM1WFC/FAGIAfterM1NCAAdjAmt

0192 Updated line numbers, updated threshold amounts

Schedule M15 line 1 must be less than or equal to M1 line 21.

Xpath:
M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax
M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits

0198 Updated line numbers

Schedule M1NR line 3A must equal federal business income or loss on federal schedule 1.

Xpath:
M1NR Line 3A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BusinessIncome
1040: ReturnData/IRS1040/BusinessIncomeLossAmt
1040NR: ReturnData/IRS1040NR/BusinessIncomeLossAmt

0202 Updated line numbers, ERC executed only if the federal return is present

0206 If M1M line 40 is greater than zero, Schedule M1NC must be present Updated line numbers

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/IRAPensionAnnuityAmounts
1040 Line 4b: ReturnData/IRS1040/TotalTaxablePensionsAmt
1040NR Line 17b: Return/ReturnData/IRS1040NR/TotalTaxablePensionsAmt

0208 ERC executed only if the federal return is present

0209 If M1M line 13 is greater than zero, Schedule M1NC must be present Updated line numbers

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 on form 1040	
	Xpath: M1R Line 5b: ReturnState/ReturnDataState/SchM1R/TaxableSocSecAmt M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits 1040 Line 5b: ReturnData/IRS1040/TaxableSocSecAmt	
0213		Updated line numbers.ERC executed only if the federal return is present
	Schedule M1M: the sum of line 1 and line 2 cannot be greater than: •line 2a on Form 1040 •line 9b on Form 1040NR If reciprocity is claimed, this error check is not performed.	
	Xpath: M1M Line 1: ReturnState/ReturnDataState/SchM1M/TaxExemptInterestAmt M1M Line 2: ReturnState/ReturnDataState/SchM1M/FederalTaxExemptDividends 1040 Line 2a: ReturnData/IRS1040/TaxExemptInterestAmt 1040 Line 9b: ReturnData/IRS1040NR/TaxExemptInterestAmt	
0214		Updated line numbers. ERC executed only if the federal return is present
	M1MT line 27 must equal line 26 multiplied by 6.75%.	
	Xpath: M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct M1MT Line 26: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOne M1MT line 4 must equal the sum of M1M line 3, line 4, line 8, line 10, and 14.	
0215		
	Xpath: M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions M1M Line 3: ReturnState/ReturnDataState/SchM1M/BonusDepreciationAddition M1M Line 4: ReturnState/ReturnDataState/SchM1M/Fed179ExpenseAddition M1M Line 14: ReturnState/ReturnDataState/SchM1M/DomesticProduction M1M Line 8: ReturnState/ReturnDataState/SchM1M/SuspendedLoss M1M Line 10: ReturnState/ReturnDataState/SchM1M/NetLoss	
0224		Updated line numbers.
	Form M1, line 7 must equal M1M line 42. For reciprocity, M1M line 23 must be greater than zero and the reciprocity subtraction must equal line M1 line 1. If line 1 is negative, M1 line 9 must equal zero.	
	Xpath: M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction M1M Line 42: ReturnState/ReturnDataState/SchM1M/OtherDeduction M1M Line 23: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxableIncome	
0225		Updated line numbers
	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	
0231		
	Schedule M1MTC line 25 must equal M1 line 10 minus M1 lines 16 - 18, M1C lines 1-6, and 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.	
233		Updated line numbers
	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 5 must equal line 1 minus line 4.	
	Xpath: M1AR Line 5: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt M1AR Line 1: ReturnState/ReturnDataState/SchM1AR/GrossProfitAmt M1AR Line 4: ReturnState/ReturnDataState/SchM1AR/TotalInstallmentSaleIncAmt	
0236		Updated line numbers, M1AR line 4 is now used in the calculation

M1AR line 9 must equal line 5 minus line 8

Xpath:

M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt

M1AR Line 5: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstalSalesAmt

0237

M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt

Updated line numbers

M1AR line 10 must equal line 8 multiplied by line 7

Xpath:

M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt

M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt

0238

M1AR Line 7: ReturnState/ReturnDataState/SchM1AR/NonBusIncAllocationPct

Updated line numbers

M1AR line 11 must equal line 9 multiplied by line 6

Xpath:

M1AR Line 11: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt

M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt

0239

M1AR Line 6: ReturnState/ReturnDataState/SchM1AR/BusinessApportionmentPct

Updated line numbers

M1AR line 12 must equal sum of lines 10 and 11

Xpath:

M1AR Line 12: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesTotalAmt

M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt

0240

M1AR Line 11: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt

Updated line numbers

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 21 must equal line 13 of M1R.

Xpath:

0253

M1M Line 21: ReturnState/ReturnDataState/SchM1M/ExemptAmountOverSixtyFive

M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction

Updated line numbers

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/SubtractionsAfrAdditions

0255

M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo

M1MTC line 16 must equal line 5 minus line 15.

Xpath:

0258

M1MTC Line 16: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions

M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions

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/IncAfrTotalPremiumsPaid

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 federal schedule 1.

Xpath:

M1NR Line 4A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/CapGainLoss

1040: ReturnData/IRS1040/CapitalGainLossAmt

1040NR: ReturnData/IRS1040NR/CapitalGainLossAmt

Updated line numbers, ERC executed only
if the federal return is present

0272

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

0273

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 federal schedule 1

Xpath:

M1MT Line 14: ReturnState/ReturnDataState/SchM1MT/NetRefund

1040 Federal Schedule 1 Line 10: ReturnData/IRS1040/StateLocalIncomeTaxRefundAmt

1040NR Federal Schedule 1 Line 10: ReturnData/IRS1040NR/StateLocalIncomeTaxRefundAmt

Updated line numbers, ERC executed only
if the federal return is present

0282

If M1REF line 1 is greater than zero and 1040 line 49 or 1040NR line 47 equals zero, form
MN2441 or IRS2441 must be present

Xpath:

M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt

1040 Line 49: Return/ReturnData/IRS1040/CreditForChildAndDepdCareAmt

1040NR Line 47: Return/ReturnData/IRS1040NR/CreditForChildAndDepdCareAmt

Updated line numbers, ERC executed only
if the federal return is present

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

If M1M line 30 is greater than zero, M1C line 1 must be zero.

0292

Xpath:

M1M Line 30: ReturnState/ReturnDataState/SchM1M/MilitaryPensionAmt

M1C Line 1: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit

Updated line numbers

0301

M15 line 3 must equal line 1 minus line 2. If M15 line 3 is less than \$1000, 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

Updated amount from \$500 to
\$1000

0304

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/QualifyingCh

ildSSN

1040EIC Child SSN:

ReturnData/IRS1040ScheduleEIC/QualifyingChildInformation/QualifyingChildSSN

ERC executed only if the federal return is
present

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/IncmAfrAgeDisabilityReqAmtPct

M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAfrAgeDisabilityReqAmt

M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt

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

If M1WFC line 8 answer is Yes or line 3 equals line 7, line 9 must equal line 4. If line 8 answer is No, line 9 must equal line 4 or line 8, whichever is less.

Xpath:

M1WFC Line 9: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCredit

M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/WFCreditFromTable

M1WFC Line 8 (Yes): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse

M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/TotalEarnedAndM1NCIncAmt

0328 M1WFC Line 7: ReturnState/ReturnDataState/SchM1WFC/FAGIAfterM1NCAdjAmt Updated line numbers

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

Xpath:

M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct

0330 M1MTC Line 16: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions

If M1M line 12 is greater than zero, Schedule M1AR must be present

Xpath:

0339 M1M Line 12: ReturnState/ReturnDataState/SchM1M/AccelRecogNonResInstallSlsAmt Updated line numbers

If M1M line 38 is greater than zero, Schedule M1HOME must be present

Xpath:

0341 M1M Line 38: ReturnState/ReturnDataState/SchM1M/HomeBuyerSvgsAcctContrSubAmt Updated line numbers

If M1M line 18 is greater than zero, Schedule M1SA must not be present.

Xpath:

0343 M1M Line 18: ReturnState/ReturnDataState/SchM1M/StateltemizedDeduct Updated line numbers, change from checking the federal schedule A to checking the M1SA.

M1MT line 26 must equal line 20 minus line 25.

Xpath:

M1MT Line 26: ReturnState/ReturnDataState/SchM1M/NationalGuard

M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAfrAdditions

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

M1WFC line 4 must equal the credit amount from the WFC table.

Xpath:

M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/WFCreditFromTable

M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalTotalEarnedIncome

M1WFC Children:

0363 ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/NumberOfQualifying Updated line numbers

M1 line 28 must equal line 27 minus line 23 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 23: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife

0365 M1 Line 31: ReturnState/ReturnDataState/FormM1/Penalty Updated line numbers

	M1NR line 5A: IRA must equal the sum of federal taxable IRA distributions plus taxable pensions and annuities on Form 1040 or 1040NR.	
	Xpath: M1NR Line 5A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/IRA 1040: ReturnData/IRS1040/TaxableIRAAmt, ReturnData/IRS1040/TotalTaxablePensionsAmt 1040NR: ReturnData/IRS1040NR/TaxableIRAAmt, ReturnData/IRS1040NR/TotalTaxablePensionsAmt	Updated line numbers, ERC executed only if the federal return is present
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		
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.	
	M1LTI line 10 must equal line 9 multiplied by M1NR line 26.	
	Xpath: M1LTI Line 10: ReturnState/ReturnDataState/SchM1LTI/NonResidentCreditPct M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	Updated line numbers
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 13 must equal M1 line 12 or M1NR line 28.	
	Xpath: M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1NR Line 28: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmt M1REF line 4 must equal the total credit amount from all M1PSC schedules.	Updated line numbers
0391		
0401	M1REF Line 4: ReturnState/ReturnDataState/SchM1REF/StillbornChildCreditAmt M1PSC line 3 date must be within the tax year	
	Xpath: M1PSC Line 3: ReturnState/ReturnDataState/SchM1PSC/DeliveryDt	
0402		
0404	M1M line 42 must equal the sum of lines 16 through line 41.	Updated line numbers

M1NR line 23A must equal the sum of line 13A through line 22A.

Xpath:

M1NR Line 23A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt

M1NR Line 13A:

ReturnState/ReturnDataState/SchM1NR/TotalAmounts/EduExpenseAndCerBusExpense

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

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

M1NR Line 16A:

ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FederalAdjustmentsAmt

M1NR Line 17A:

ReturnState/ReturnDataState/SchM1NR/TotalAmounts/SelfEmployedHealthInsurance

M1NR Line 18A:

ReturnState/ReturnDataState/SchM1NR/TotalAmounts/StudAlimonyTuitionFeeDeduction

M1NR Line 19A:

ReturnState/ReturnDataState/SchM1NR/TotalAmounts/EarlyWithdrawalSavings

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

M1NR Line 21A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BondsInterest

M1NR Line 22A:

Updated line numbers, add new line 16
into line 23 sum

0405 ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FedSecExpSubtractionAmt
Schedule M1WFC: taxpayers must not be married filing separate.

Xpath:

Filing Status:

ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus/MarriedFilingSe
parate

0406

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

M1NR Spouse Non Resident:

0407 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 6 must equal line 4 or line 5, whichever is less. If M1CD line 3 is less than or equal
to 50,990, M1CD line 6 must equal line 4.

Xpath:

M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp

M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit

M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/WorksheetCalc"

0411

Updated line numbers

M1 line 1 must equal federal adjusted gross income.

Updated line numbers, changed M1 Line 1
element name from FederalTaxIncome to
FederalAdjustedGrossIncomeAmt. ERC
executed only if the federal return is
present.

Xpath:

M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt

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

0416

Xpath:

M1WFC birth date:

ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOf
Birth

0417

M1 spouse death date must be in the past.

Xpath:

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

M1NR line 23B must equal the sum of line 13B through line 22B.

Xpath:

M1NR Line 23B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt
M1NR Line 13B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EduExpenseAndCerBusExpense
M1NR Line 14B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmploymentTax
M1NR Line 15B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/HealthSavings
M1NR Line 16B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/Federal AdjustmentsAmt
M1NR Line 17B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmployedHealthInsurance
M1NR Line 18B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/StudentAlimonyTuitionFeeDeduction
M1NR Line 19B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EarlyWithdrawalSavings
M1NR Line 20B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OtherSubtractions
M1NR Line 22B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FedSecExpSubtractionAmt"

Updated line numbers, add new line 16 into line 23 sum

0435 ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FedSecExpSubtractionAmt"

M1 line 3 must equal the total of lines 1 and 2, unless M1M line 23 is present.

Xpath:

M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions
M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt
M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes

Updated line numbers, changed M1 Line 1 element name from FederalTaxIncome to FederalAdjustedGrossIncomeAmt, removed StateIncomeTax (2017 M1 line 2)

0440 ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions

M1NR line 25 must equal line 12A minus line 23A.

Xpath:

M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome
M1NR Line 12A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome
M1NR Line 23A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt

Updated line numbers

0445 ReturnState/ReturnDataState/SchM1NR/TotalNRIncome

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

0448 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

0454 ReturnState/ReturnDataState/SchM1R/DisabilityCompensation

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
M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt

0456 ReturnState/ReturnDataState/SchM1R/IncmaftAgeDisabilityReqAmt

0460 M1 spouse birthdate is missing.

"If M1M line 15 is not zero, M1 line 2 must equal M1M line 15.

Xpath:

0470	M1M Line 15: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes"	Updated line numbers
0480	Primary taxpayer Social Security number must equal federal primary Social Security number on the federal return.	ERC executed only if the federal return is present
0482	M1M line 15 must equal the sum of line 1 through line 14.	Updated line numbers
0487	If address type is foreign, city and province or state must be present.	

M1REF line 8 must equal the sum of M1REF line 1 through 7.

Xpath:

0491	M1REF Line 8: 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 M1REF Line 6: ReturnState/ReturnDataState/SchM1REF/HistoricCredit M1REF Line 7: ReturnState/ReturnDataState/SchM1REF/EnterpriseZoneCreditAmt M1MT line 28 must equal M1 line 10.	Updated line numbers, add lines 6 and 7 to the line 8 sum
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Xpath:

0495	M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount M1MTC line 29 must equal line 24 minus line 28.	
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Xpath:

0506	M1MTC Line 29: ReturnState/ReturnDataState/SchM1MTC/CarryForwardAmt M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit M15 line 22 must equal the sum of line 21, columns A through D.	
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Xpath:

0509	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	
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M15 line 19C must equal line 18C divided by 365.

Xpath:

0512	M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1 M15 Line 18C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/NumberOfDays M1R line 8 must equal line 3 minus line 7.	
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Xpath:

0522	M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation M1R Line 7: ReturnState/ReturnDataState/SchM1R/TotalBenefits M1 line 9 must equal line 3 minus line 8.	
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Xpath:

0530	M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxableIncome M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions M1 Line 8: ReturnState/ReturnDataState/FormM1/TotalSubtraction	Updated line numbers
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.	

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

0547

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

Xpath:

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

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

0563

M1 line 21 must equal line 15 minus line 20. Total Minnesota tax must not be negative.

Xpath:

M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits
M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits

0564

M1 Line 20: ReturnState/ReturnDataState/FormM1/TotalNonrefundableCredits" Updated line numbers

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.

ERC executed only if the federal return is present

0583

Xpath: M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions
If M1REF line 5 is greater than zero, M1RCR must be present

Xpath:

0584 M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt

If M1 line 18 greater than zero, then M1RCR or M1CR must be present

Xpath:

0585 M1 Line 18: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState Updated line numbers

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

0586

M1RCR line 11 must equal line 10 multiplied by line 8 for full year residents or M1RCR worksheet for line 11 is required if schedule M1NR MinnesotaResident element is present for part-year residents.

Xpath:

M1RCR Line 11: ReturnState/ReturnDataState/SchM1RCR/WIRefundableCreditAmt
M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct
M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt
M1RCR Line 11Wks:
ReturnState/ReturnDataState/SchM1RCR/Worksheets/WksM1RCRLine11
M1NR Indicator:

0587

ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/MinnesotaResident

M1RCR line 4b must equal sum of M1C lines 1 through 6, and M1 lines 16 and 17

Xpath:

M1RCR Line 4b: ReturnState/ReturnDataState/SchM1RCR/M1AndM1CCreditsAmt

M1C Line 1: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit

M1C Line 2: ReturnState/ReturnDataState/SchM1C/EmployerTransitPassCredit

M1C Line 3: ReturnState/ReturnDataState/SchM1C/SeedCredit

M1C Line 4: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt

M1C Line 5: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt

M1C Line 6: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt

M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit

0588 M1 Line 17: ReturnState/ReturnDataState/FormM1/LongTermInsuranceCreditAmt

Updated line numbers

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

0589 M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct

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

0590 M1RCR Line 7: ReturnState/ReturnDataState/SchM1RCR/NonrefundableCreditAmt

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

0591 M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt

M1WFC qualifying child #1 birthdate must be a valid date in the past.

Xpath:

Child Birthdate:

ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOf

0592 Birth

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

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

If Form M1NR exists, M1WFC line 10 must equal M1REF line 2.

Xpath:

M1WFC Line 6:

0612 ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount

Updated line numbers

M1MTC line 24 must equal line 22 plus line 23.

Xpath:

M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit

M1MTC Line 22: ReturnState/ReturnDataState/SchM1MTC/AmountAfterCompare

0627 M1MTC Line 23: ReturnState/ReturnDataState/SchM1MTC/PriorAlternativeMinTaxCrtd

	<p>M1 line 6 reported on state return must equal the sum of state income tax refund on both:</p> <ul style="list-style-type: none"> •Form 1040 or 1040NR •Schedule KF line 12 	
0629	<p>Xpath: M1 Line 5: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds KF Line 12: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds</p>	Updated line numbers, and ERC executed only if the federal return is present
	<p>"M1NR line 2A must equal the sum of federal taxable interest and ordinary dividends on Form 1040/1040NR.</p>	
0633	<p>Xpath: M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends"</p>	Updated line numbers and message
	<p>M1MTC line 21 must equal line 18 minus line 17.</p>	
0638	<p>Xpath: M1MTC Line 21: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterFilingStatus M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AftrAdditionFilingStatusOnePct M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct</p>	
	<p>M1R line 2 must not be greater than wages, tips, etc. of Form 1040 or 1040NR.</p>	
0644	<p>Xpath: M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments</p>	ERC executed only if the federal return is present
	<p>M1R line 9d must be equal to or less than federal taxable pensions and annuities plus taxable Social Security benefits from Form 1040, or 1040NR.</p>	
0655	<p>Xpath: M1R Line 9d: ReturnState/ReturnDataState/SchM1R/RailroadRetirementBenefits</p>	Updated line numbers. This rule should only be executed if the federal return is present.
	<p>M1NR line 2A must equal the sum of federal taxable interest and ordinary dividends on Form 1040/1040NR.</p>	
0663	<p>Xpath: M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends</p>	Updated line numbers, ERC executed only if the federal return is present
	<p>M1LTI line 5A must equal line 1A minus line 4A.</p>	
0666	<p>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</p>	
	<p>M1HOME date account opened must not be greater than Dec 31 of tax year</p>	
0667	<p>Xpath: M1HOME Account Open Date: ReturnState/ReturnDataState/SchM1HOME/RegistrationInfoGrp/AccountOpenedDt</p>	
	<p>M1HOME line 5 must equal line 3 minus line 1</p>	
0668	<p>Xpath: M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt</p>	
	<p>M1HOME line 6 must equal line 5 multiplied by 10%</p>	
0669	<p>Xpath: M1HOME Line 6: ReturnState/ReturnDataState/SchM1HOME/AdditionalTaxAmt M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt</p>	
	<p>If M1HOME lines 2 or 3 are greater than zero, then there must be withdrawal information</p>	
0670	<p>Xpath: M1HOME Line 2: ReturnState/ReturnDataState/SchM1HOME/QualifiedWithdrawalsAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt</p>	

M1HOME line 1 must not exceed 28,000 for MFJ and 14,000 for all other filing statuses

Xpath:

0671 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.

Xpath:

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

M1LTI Line 6B:

0680 ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaidPct

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

0681 Date of Graduation: ReturnState/ReturnDataState/SchM1CMD/GraduationDt

If M1C line 5 is greater than zero, Schedule M1CMD must be present.

Xpath:

0682 M1C Line 5: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt Updated line numbers

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:

0683 ReturnState/ReturnDataState/SchM1CMD/TotalEmployerReimbursementAmt

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

0684 M1CMD Line 4: ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt

If return payment was requested, return payment date must:

- be present

- not be more than three days before the transmission date

0685 •not be more than 180 days after the transmission date

M1 line 12 must equal line 10 plus line 11.

Xpath:

M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative

M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount

0687 M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax Updated line numbers

If estimated payment was requested, estimated payments date must:

- be present

- not be more than three day before the transmission date

0690 •not be more than 365 days after the transmission date

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:

0692 ReturnState/ReturnDataState/SchM1LTI/Primary/MinnesotaDeductibleMedical

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

Xpath:

M1LTI Line 6A:

ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaidPct

0695 M1LTI Line 5A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaid Inactivated

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:

0705 ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOf Birth ERC executed only if the federal return is present

	M1 line 13a must equal Schedule M1NR line 24.	
	Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount	
0707	M1NR Line 24: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome	Updated line numbers
	M1NR must be present if M1 line 13a or line 13b is greater than zero.	
	Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount	
	M1 Line 13b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount	
0708		Updated line numbers
	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/FormM1/FederalAdjustedGrossIncomeAmt	
	M1MTC Line 2: ReturnState/ReturnDataState/SchM1MTC/PriorFederalExemptInterest	
	M1MTC Line 3: ReturnState/ReturnDataState/SchM1MTC/Depletion	
0715	M1MTC Line 4: ReturnState/ReturnDataState/SchM1MTC/NonStateTaxedExpenses	Removed M1MTC line 1 from the schema. For that line, refer to M1 line 1
	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	
	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 28 must equal line 26 multiplied by line 27.	
	Xpath: M1NR Line 28: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt	
	M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	
0740	M1NR Line 27: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative	Updated line numbers
	M1MT line 18 must equal the sum of schedule M1M lines 18, 20, 22 - 28, 31, 33, 34, 37 and 39.	
	Xpath: M1MT Line 18: ReturnState/ReturnDataState/SchM1MT/OtherSubtractions	
	M1M Line 18: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct	
	M1M Line 20: ReturnState/ReturnDataState/SchM1M/FederalSecExpSubtraction	
	M1M Line 22: ReturnState/ReturnDataState/SchM1M/RailroadRetirement	
	M1M Line 23: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount	
	M1M Line 24: ReturnState/ReturnDataState/SchM1M/ReservationIncomeEarned	
	M1M Line 25: ReturnState/ReturnDataState/SchM1M/ActiveDutyMilitaryPay	
	M1M Line 26: ReturnState/ReturnDataState/SchM1M/NationalGuard	
	M1M Line 27: ReturnState/ReturnDataState/SchM1M/NondomiciledMilitary	
	M1M Line 28: ReturnState/ReturnDataState/SchM1M/OrganDonation	
	M1M Line 31: ReturnState/ReturnDataState/SchM1M/FarmIncome	
	M1M Line 33: ReturnState/ReturnDataState/SchM1M/IncomeSubtractionNetLoss	
	M1M Line 34: ReturnState/ReturnDataState/SchM1M/SubtractionIndeb	
	M1M Line 37: ReturnState/ReturnDataState/SchM1M/SocSecSubtractionAmt	
0742	M1M Line 39: ReturnState/ReturnDataState/SchM1M/DisIndebtEduLoansSubAmt	Updated line numbers
	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 12A must equal the sum of lines 1A through 11A.

Xpath:

M1NR Line 12A:

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

M1NR Line 11A:

0747 ReturnState/ReturnDataState/SchM1NR/TotalAmounts/ScheduleM1NCFedAdjustmentsAmt Updated line numbers

M1MT line 20 must equal line 8 minus line 19.

Xpath:

M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAfttrAdditions

M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions

0750 M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions

M1 line 13b must equal Schedule M1NR line 25.

Xpath:

M1 Line 13b:

ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount

0757 M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome Updated line numbers

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

Xpath:

0759 M1MT Line 3: ReturnState/ReturnDataState/SchM1MT/OtherAdjustments

If M1NR line 12B is equal to or greater than 10,650, Schedule M1WFC line 10 must equal line 9 multiplied by M1NR line 26.

Xpath:

M1NR Line 12B:

ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome

M1WFC Line 10:

ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount

M1WFC Line 9: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit

0765 M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct Updated line numbers, change amount from 10,400 to 10,650

M1NR line 12B must equal the sum of lines 1B through 11B.

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

M1NR Line 11B:

Updated line numbers, add new line 11b

0767 ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalM1NCAAdditionsAmt

to the sum

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 17a and 17b 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 17a:

ReturnState/ReturnDataState/SchM1SLC/TaxpayerGrp/MaxAllowableCreditAmt

M1SLC Line 17b:

0770 ReturnState/ReturnDataState/SchM1SLC/SpouseGrp/MaxAllowableCreditAmt

Updated line numbers

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 26 must equal line 24B divided by line 25A.

Xpath:

M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct

M1NR Line 24B: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome

0799 M1NR Line 25A: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome Updated line numbers

M1MT line 29 must equal line 27 minus line 28.

Xpath:

M1MT Line 29: ReturnState/ReturnDataState/SchM1MT/AltMinTax

M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct

0800 M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount

0805 M1 line C must equal federal unemployment.

M1 line 19 must equal M1C line 13.

Xpath:

M1 Line 19: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits

M1C Line 13: ReturnState/ReturnDataState/SchM1C/TotalNonrefundableCredits

0811 The number of qualifying children on schedule M1WFC must correspond to the qualifying child information provided. Updated line numbers

0817

M1MTC line 20 must equal line 18 minus line 19.

Xpath:

M1MTC Line 20: ReturnState/ReturnDataState/SchM1MTC/IncomeAfrStateTaxTableAmount

M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AfrAdditionFilingStatusOnePct

0818 M1MTC Line 19: ReturnState/ReturnDataState/SchM1MTC/StateTaxTableAmount

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

Xpath

M1LTI Line 6B:

ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaidPct

0825 M1LTI Line 5B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaid Inactivated

M1 line 15 must equal sum of lines 13 and 14.

Xpath:

M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits

M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit

M1 Line 14: ReturnState/ReturnDataState/FormM1/OtherTaxesAndRecaptureAmt

0832 Updated line numbers, removed FormM1/LumpsumDistribution (M1 line 12 in 2017), includes new M1 line 14

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

0859

M1MT line 13 must be equal to or less than Schedule M1SA line 25.

Xpath:

M1MT Line 13: ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses

M1SA line 25:

ReturnState/ReturnDataState/SchM1SA/OtherMiscellaneousDedGrp/OtherMiscellaneousDe
dAmt

0861 Updated line numbers, change from checking the federal schedule A line 28 to checking the M1SA line 25.

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

Xpath:

Date From:

ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/Date
From

Date To:

ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/Date
To

0864

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

0874

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

0876

M1MTC line 26 must equal line M1MT line 27 minus M1 line 16, 17, and M1C lines 1-4 and 6-9. If Schedule M1NR is present, multiply M1MT line 27 by M1NR line 26.

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/LongTermInsuranceCredit
M1C Line 1: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit
M1C Line 2: ReturnState/ReturnDataState/SchM1C/EmployerTransitPassCredit
M1C Line 3: ReturnState/ReturnDataState/SchM1C/SeedCredit
M1C Line 4: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt
M1C Line 6: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt
M1C Line 7: ReturnState/ReturnDataState/SchM1C/BeginningFarmerCreditAmt
M1C Line 8: ReturnState/ReturnDataState/SchM1C/OwnersAgAssetsCreditAmt
M1C Line 9: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit

0879

M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct" Updated line numbers

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

Xpath:

M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo

0881

0883

The taxpayer name must not be test.

Inactivated

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

0886

Inactivated

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"

ERC executed only if the federal return is present

0891

M1REF line 3 number of qualifying children must equal number of qualifying children on M1ED.

0892

M1 line 30 must equal the sum of line 22 plus line 31 minus line 27.

0894

Spouse Social Security number must equal the spouse Social Security number on the federal return.

0905

ERC executed only if the federal return is present

M1NC Line 34 must equal the sum of additions lines 3, 4, 5, 6, 7, 9, 21, 29, and 30.

Xpath:

M1NC Line 34: ReturnState/ReturnDataState/SchM1NC/Additions/TotalM1NCAdditionsAmt

0906

Inactivated

M1NC Line 35 must equal the sum of subtractions lines 1, 2, 16, 20, 23a, 27, 29, 30, and 32.

Xpath:
M1NC Line 35:
ReturnState/ReturnDataState/SchM1NC/Subtractions/TotalM1NCSubtractionsAmt

0907			Inactivated
	"M1NC line 2 must not be greater than zero if federal schedule 3903 is present, unless the return status is married filing joint.		
	Xpath: M1NC Line 2: ReturnState/ReturnDataState/SchM1NC/Subtractions/MovingExpenseDeductionAmt"		
0908		New	
	M1NC line 11a and 11b are intentionally left blank. Please confirm all updates have been applied and resubmit.		
	Xpath: M1NC Line 11a: ReturnState/ReturnDataState/SchM1NC/Additions/FederalBonusDepreciationAmt M1NC Line 11b: ReturnState/ReturnDataState/SchM1NC/Subtractions/AllowDeprAssetsFedBonusDeprAmt		
0909		New	Changed to intentionally left blank
	M1NC line 12a and 12b are intentionally left blank. Please confirm all updates have been applied and resubmit.		
	Xpath: M1NC Line 12a: ReturnState/ReturnDataState/SchM1NC/Additions/Section179AdjustmentAmt M1NC Line 12b: ReturnState/ReturnDataState/SchM1NC/Subtractions/AllowDeprAssetsSection179Amt		
0910		New	Changed to intentionally left blank
	M1NC line 13a and 13 are intentionally left blank. Please confirm all updates have been applied and resubmit.		
	Xpath: M1NC Line 13a: ReturnState/ReturnDataState/SchM1NC/Additions/OtherDepreciationProvAdjAmt M1NC Line 13b: ReturnState/ReturnDataState/SchM1NC/Subtractions/DeprAssetsOtherDeprProvAdjAmt		
0911		New	Changed to intentionally left blank
	If schedule M1NC is present, M1CAT line 19 must equal M1NC line 38 multiplied by 10%. Otherwise, M1CAT line 19 must equal M1 line 1 multiplied by 10%.		
	Xpath: M1CAT Line 19: ReturnState/ReturnDataState/SchM1CAT/FAGIMult10PctAmt M1NC Line 38: ReturnState/ReturnDataState/SchM1NC/FAGIAfterM1NCAdjAmt M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt		
0912		New	
	If Schedule M1NC line 2 is greater than zero, Schedule M1MOVE must be present		
	Xpath: M1NC Line 2: ReturnState/ReturnDataState/SchM1NC/Subtractions/MovingExpenseDeductionAmt		
0914		New	
	M1CD line 4 must equal line 9 of Schedule 2441.		
	Xpath: M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit		
0916		Updated line numbers	
	M1MT line 16 must equal M1M line 16.		
	Xpath: M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1M Line 16: ReturnState/ReturnDataState/SchM1M/NetMutualFund		
0926		Updated line numbers	
	Filing status must be married filing joint to claim marriage credit on M1 line 16.		
	Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit		
0931			

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:

0940 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

0955 M1MT Line 18: ReturnState/ReturnDataState/SchM1MT/OtherSubtractions

M1MT line 15 must equal line M1M line 19.

Xpath:

M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits

0959 M1M Line 19: ReturnState/ReturnDataState/SchM1M/BonusDepreciationSubtraction Updated line numbers

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/FormM1/FederalAdjustedGrossIncomeAmt

M1MT Line 2: ReturnState/ReturnDataState/SchM1MT/FAGIAfterM1NCAAdjAmt

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

0968 M1MT Line 7: ReturnState/ReturnDataState/SchM1MT/Depletion

We removed M1MT line 1 from the schema. For M1MT line 1, look at M1 line 1. The xpath for M1MT line 2 has changed.

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

0970 M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement

M1NR line 26 must equal M1 line 11.

Xpath:

M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative

0971 M1 Line 11: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative Inactivated

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

If M1WFC line 8 answer is no, M1WFC line 8 must equal the credit amount from the WFC table based on line 7 and the number of qualifying children.

Xpath:

M1WFC Line 8: ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/No/Amount

0978 M1WFC Line 7: ReturnState/ReturnDataState/SchM1WFC/FAGIAfterM1NCAAdjAmt Updated line numbers

0979 Tax period begin and end date must be present

M1 line 10 must match the tax from the table.

Xpath:

0981 M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount Updated line numbers

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

0992 M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAfrAgeDisabilityReqAmtPct

The element name for M1 line D is now FederalTaxableGrossIncome instead of FederalAdjustedGrossIncome. ERC executed only if the federal return is present.

0994 M1 line D must equal federal taxable income. If the federal taxable income is zero, Form M1 Box D can be negative

ERC executed only if the federal return is present

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

Error Code	Error Message	Change(s)	Date Revised	Schema Version
0906	M1NC Line 34 must equal the sum of additions lines 3, 4, 5, 6, 7, 9, 21, 29, and 30. Xpath: M1NC Line 34: ReturnState/ReturnDataState/SchM1NC/Additions/TotalM1NCAdditionsAmt	Changing from M1NC Line 34 must equal the sum of additions lines 3 - 32. To specify the active line numbers of 3, 4, 5, 6, 7, 9, 21, 29, and 30 in order to control not receiving old form.	6/27/2019	V5.3
0907	M1NC Line 35 must equal the sum of subtractions lines 1, 2, 16, 20, 23a, 27, 29, 30, and 32. Xpath: M1NC Line 35: ReturnState/ReturnDataState/SchM1NC/Subtractions/TotalM1NCSubtractionsAmt	Added line 29 to the calculation	8/22/2019	V5.3
0909	M1NC line 11a and 11b are intentionally left blank. Please confirm all updates have been applied and resubmit. Xpath: M1NC Line 11a: ReturnState/ReturnDataState/SchM1NC/Additions/FederalBonusDepreciationAmt M1NC Line 11b: ReturnState/ReturnDataState/SchM1NC/Subtractions/AllowDeprAssetsFedBonusDeprAmt	Changing rule from M1NC line 11b is greater than zero, line 11a must be greater than zero to updated form where the lines 11a and 11b are now intentionally left blank.	6/27/2019	V5.3
0910	M1NC line 12a and 12b are intentionally left blank. Please confirm all updates have been applied and resubmit. Xpath: M1NC Line 12a: ReturnState/ReturnDataState/SchM1NC/Additions/Section179AdjustmentAmt M1NC Line 12b: ReturnState/ReturnDataState/SchM1NC/Subtractions/AllowDeprAssetsSection179Amt	Changing rule from M1NC line 12b is greater than zero, line 12a must be greater than zero to updated form where the lines 11a and 11b are now intentionally left blank.	6/27/2019	V5.3
0911	M1NC line 13a and 13 are intentionally left blank. Please confirm all updates have been applied and resubmit. Xpath: M1NC Line 13a: ReturnState/ReturnDataState/SchM1NC/Additions/OtherDepreciationProvAdjAmt M1NC Line 13b: ReturnState/ReturnDataState/SchM1NC/Subtractions/DeprAssetsOtherDeprProvAdjAmt	Changing rule from M1NC line 13b is greater than zero, line 13a must be greater than zero to updated form where the lines 11a and 11b are now intentionally left blank.	6/27/2019	V5.3
0304	M15 line 3 must equal line 1 minus line 2. If M15 line 3 is less than \$1000, 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	Update line 3 threshold from \$500 to \$1000	6/27/2019	
0906	M1NC Line 34 must equal the sum of additions lines 3, 4, 5, 6, 7, 9, 21, 29, and 30. Xpath: M1NC Line 34: ReturnState/ReturnDataState/SchM1NC/Additions/TotalM1NCAdditionsAmt	Inactivated	2/25/2020	
0907	M1NC Line 35 must equal the sum of subtractions lines 1, 2, 16, 20, 23a, 27, 29, 30, and 32. Xpath: M1NC Line 35: ReturnState/ReturnDataState/SchM1NC/Subtractions/TotalM1NCSubtractionsAmt	Inactivated	2/25/2020	