

2019 M1 ERCs

Error Code	2019 Error Rejection Message	Changes to 2019
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.</p>	
0007	<p>If M1M line 25 is not zero, M1 line 2 must be zero.</p> <p>Xpath: M1M Line 25: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes</p>	Inactivated
0010	<p>The taxpayer name suffix may not appear in the last name field</p>	
0014	<p>Street address contains invalid repeating information. Apt or unit must not be duplicated in the address.</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/Files/InCareOfNm</p>	
0102	<p>M1529 line 3 must equal line 1 minus line 2</p> <p>Xpath: M1529 Line 3: ReturnState/ReturnDataState/SchM1529/NetContributionsAmt M1529 Line 1: ReturnState/ReturnDataState/SchM1529/TotalContributionsAmt M1529 Line 2: ReturnState/ReturnDataState/SchM1529/TotalAmountDistributedAmt</p>	
0103	<p>Schedule M1529 must be present if M1M line 38 or M1C line 4 are greater than zero. M1M line 38 and M1C line 4 cannot both be greater than zero.</p> <p>Xpath: M1M Line 38: ReturnState/ReturnDataState/SchM1M/QualEduSavingsPlanSubAmt M1C Line 4: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt</p>	Updated M1M line reference
0104	<p>Schedule M1CD line 7 must equal line 6 divided by line 5.</p> <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>	Updated line reference
0105	<p>Schedule M15 line 19D must equal line 18D divided by 365 (366 for leap years).</p> <p>Xpath: M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1 M15 Line 18D: ReturnState/ReturnDataState/SchM15/FourthQuarter/NumberOfDays</p>	Updated message for leap year

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0110	<p>M1 line 11 and M1C line 13 must not both be greater than zero.</p> <p>Xpath: M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax M1C Line 13: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit</p>	Updated M1C line reference
0111	<p>Schedule M1NR, line 7A must equal federal farm income or loss on federal schedule 1.</p> <p>Xpath: M1NR Line 7A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FarmIncome 1040: ReturnData/IRS1040Schedule1/NetFarmProfitLossAmt 1040NR: ReturnData/IRS1040NR/NetFarmProfitLossAmt</p>	
0116	<p>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.</p> <p>Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1MA Line 8: ReturnState/ReturnDataState/SchM1MA/MarriedCoupleCredit M1MA Line 19: ReturnState/ReturnDataState/SchM1MA/IncomeAfterTotCalcCredit M1MA Line 21: ReturnState/ReturnDataState/SchM1MA/IncomeOtherState</p>	
0123	<p>M1 line 23 must equal line 21 plus line 22.</p> <p>Xpath: M1 Line 23: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 22: ReturnState/ReturnDataState/FormM1/NonGameWildlifeContribution</p>	
0125	<p>M1 line 26 must equal M1REF line 9.</p> <p>Xpath: M1 Line 26: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt M1REF Line 9: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt</p>	Updated M1REF line references
0126	<p>If any refundable credit schedule is present, schedule M1REF must be present.</p>	
0127	<p>Primary taxpayer date of death must be a valid past date.</p>	
0130	<p>Form M1 line 8 must equal sum of line 4 through 7.</p> <p>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 M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction</p>	
0140	<p>If M1SA line 1 is present, M1SA line 3 must equal line 2 multiplied by 10%.</p> <p>Xpath: M1SA Line 3: ReturnState/ReturnDataState/SchM1SA/CalculatedMedicalAllowanceAmt M1SA Line 2: ReturnState/ReturnDataState/SchM1SA/MinnesotaAdjustedGrossIncAmt</p>	
0141	<p>If M1SA line 19 is not zero, schedule M1CAT must be present.</p> <p>Xpath: M1SA Line 19: ReturnState/ReturnDataState/SchM1SA/CasualtyOrTheftLossesAmt</p>	Updated M1SA line reference and removed M1NC
0142	<p>If M1SA line 20 is not zero, schedule M1UE must be present.</p> <p>Xpath: M1SA Line 20: ReturnState/ReturnDataState/SchM1SA/UnreimEmployeeBusExpnsAmt</p>	Updated M1SA line reference and removed M1NC
0147	<p>M1 filing status on the state return must equal federal filing status.</p>	
0149	<p>Schedule M1CD line 8 must equal line 4 multiplied by line 7. M1REF line 1 must equal M1CD line 8.</p> <p>Xpath: M1CD Line 8: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/ChildAndDependentCareCredit M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt</p>	Updated line numbers

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0159	<p>M1CD line 6 must not be greater than M1CD line 5.</p> <p>Xpath: M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt</p>	Updated line numbers
0167	<p>Schedule M15 line 19B must equal line 18B divided by 365 (366 for leap years).</p> <p>Xpath: M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1 M15 Line 18B: ReturnState/ReturnDataState/SchM15/SecondQuarter/NumberOfDays</p>	Updated for leap year
0192	<p>If line 4 of the M1WFC answer is Yes and filing status is married filing joint, line 3 must be less than \$14,570 with no qualifying children. Line 3 must be less than \$28,610 with one qualifying child. Line 3 must be less than \$32,840 with two qualifying children. Line 3 must be less than \$33,140 with three or more qualifying children. Otherwise, line 4 answer is invalid.</p> <p>Xpath: M1WFC Line 4 (Yes): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome</p>	Updated line references, thresholds, and removed reference to NC
0198	<p>Schedule M15 line 1 must be less than or equal to M1 line 21.</p> <p>Xpath: M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits</p>	
0202	<p>Schedule M1NR line 3A must equal federal business income or loss on federal schedule 1.</p> <p>Xpath: M1NR Line 3A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BusinessIncome 1040: ReturnData/IRS1040Schedule1/BusinessIncomeLossAmt 1040NR: ReturnData/IRS1040NR/BusinessIncomeLossAmt</p>	
0206	<p>If M1M line 40 is greater than zero, Schedule M1NC must be present</p>	Inactivated
0208	<p>M1 line B reported on the state return must equal federal taxable IRA plus taxable pensions and annuities.</p> <p>Xpath: M1 Line B: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalReturn/IRAPensionAnnuityAmts 1040 Line 4b: ReturnData/IRS1040/TotalTaxablePensionsAmt 1040NR Line 17b: Return/ReturnData/IRS1040NR/TotalTaxablePensionsAmt</p>	
0209	<p>If M1M line 13 is greater than zero, Schedule M1NC must be present</p>	Inactivated
0212	<p>M1 line 24 must equal M1W line 4.</p> <p>Xpath: M1 Line 24: ReturnState/ReturnDataState/FormM1/TotalStateTaxWithheld M1W Line 4: ReturnState/ReturnDataState/SchM1W/TotalStateTaxWithheld</p>	Updated M1 line reference
0213	<p>M1R line 5b and line 6a must be equal to or greater than federal taxable Social Security benefits on form 1040</p> <p>Xpath: M1R Line 5b: ReturnState/ReturnDataState/SchM1R/TaxableSocSecAmt M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits 1040 Line 5b: ReturnData/IRS1040/TaxableSocSecAmt</p>	

0214	<p>Schedule M1M: the sum of line 1 and line 2 cannot be greater than:</p> <ul style="list-style-type: none"> •line 2a on Form 1040 •line 9b on Form 1040NR <p>If reciprocity is claimed, this error check is not performed.</p> <p>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</p>	
0215	<p>M1MT line 27 must equal line 26 multiplied by 6.75%.</p> <p>Xpath: M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct M1MT Line 26: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOne</p>	
0224	<p>M1MT line 4 must equal the sum of M1M line 3, line 4, line 8, and line 10.</p> <p>Xpath: M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions M1M Line 3: ReturnState/ReturnDataState/SchM1M/BonusDepreciationAddition M1M Line 4: ReturnState/ReturnDataState/SchM1M/Fed179ExpenseAddition M1M Line 8: ReturnState/ReturnDataState/SchM1M/SuspendedLoss M1M Line 10: ReturnState/ReturnDataState/SchM1M/NetLoss</p>	Removed line 14 from calculation
0225	<p>M1, line 7 must equal M1M line 46. 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 9 must equal zero.</p> <p>Xpath: M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction M1M Line 46: ReturnState/ReturnDataState/SchM1M/OtherDeduction M1M Line 25: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxableIncome</p>	Updated line references
0231	<p>M1 line 32 plus line 33 must equal line 28.</p> <p>Xpath: M1 Line 32: ReturnState/ReturnDataState/FormM1/EstimatedTaxToTaxpayer M1 Line 33: ReturnState/ReturnDataState/FormM1/EstimatedTax M1 Line 28: ReturnState/ReturnDataState/FormM1/NetRefund</p>	
233	<p>Schedule M1MTC line 25 must equal M1 line 10 minus M1 lines 16 - 18, and M1C lines 1-9. 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.</p> <p>Xpath: M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1 Line 17: ReturnState/ReturnDataState/FormM1/LongTermInsuranceCredit M1 Line 18: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState 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 M1C Line 7: ReturnState/ReturnDataState/SchM1C/BeginningFarmerCreditAmt M1C Line 8: ReturnState/ReturnDataState/SchM1C/OwnersAgAssetsCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit</p>	Added M1C line 5 to the calculation
0234	<p>M1: primary taxpayer birth date must be a valid date in the past.</p> <p>Xpath: M1 Primary Taxpayer Birth Date: ReturnState/ReturnHeaderState/Filer/Primary/DateOfBirth</p>	
0235	<p>Duplicate filings are not allowed. Primary taxpayer previously filed either as primary taxpayer or spouse.</p>	

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0236	<p>M1AR line 5 must equal line 1 minus line 4.</p> <p>Xpath: M1AR Line 5: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt M1AR Line 1: ReturnState/ReturnDataState/SchM1AR/GrossProfitAmt M1AR Line 4: ReturnState/ReturnDataState/SchM1AR/TotalInstallmentSaleIncAmt</p>	
0237	<p>M1AR line 9 must equal line 5 minus line 8</p> <p>Xpath: M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt M1AR Line 5: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt</p>	
0238	<p>M1AR line 10 must equal line 8 multiplied by line 7</p> <p>Xpath: M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt M1AR Line 7: ReturnState/ReturnDataState/SchM1AR/NonBusIncAllocationPct</p>	
0239	<p>M1AR line 11 must equal line 9 multiplied by line 6</p> <p>Xpath: M1AR Line 11: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt M1AR Line 6: ReturnState/ReturnDataState/SchM1AR/BusinessApportionmentPct</p>	
0240	<p>M1AR line 12 must equal sum of lines 10 and 11</p> <p>Xpath: M1AR Line 12: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesTotalAmt M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt M1AR Line 11: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt</p>	
0241	<p>If M1AR is present and the deferment checkbox is not checked, schedule M1NR must be present</p> <p>Xpath: Deferment checkbox: ReturnState/ReturnDataState/SchM1AR/ElectDeferInd</p>	
0242	<p>M1: spouse (filing jointly) birth date must be a valid date in the past.</p> <p>Xpath: M1 Spouse Birth Date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfBirth</p>	
0251	<p>Schedule M1LTI line 9 must equal line 8A plus line 8B.</p> <p>Xpath: M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1LTI Line 8A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumCredit M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit</p>	
0253	<p>M1M line 23 must equal line 13 of M1R.</p> <p>Xpath: M1M Line 23: ReturnState/ReturnDataState/SchM1M/ExemptAmountOverSixtyFive M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction</p>	Updated line references
0255	<p>M1MT line 23 must equal line 20 minus line 22. Line 23 must not be negative.</p> <p>Xpath: M1MT Line 23: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwo M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAfrAdditions M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo</p>	
0258	<p>M1MTC line 16 must equal line 5 minus line 15.</p> <p>Xpath: M1MTC Line 16: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions</p>	

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0267	<p>M1LTI line 5B must equal line 1B minus line 4B.</p> <p>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</p>	
0272	<p>M1NR line 4A must equal federal total capital gain or loss on federal schedule 1.</p> <p>Xpath: M1NR Line 4A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/CapGainLoss 1040: ReturnData/IRS1040/CapitalGainLossAmt 1040NR: ReturnData/IRS1040NR/CapitalGainLossAmt</p>	
0273	<p>M15 line 20D must equal line 19D multiplied by 5%.</p> <p>Xpath: M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2 M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1</p>	Updated to 5%
0278	<p>M1R line 6 must equal line 6a plus line 6b.</p> <p>Xpath: M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits M1R Line 6b: ReturnState/ReturnDataState/SchM1R/RailroadRetirement</p>	
0282	<p>M1MT line 15 must equal line 10 on federal schedule 1</p> <p>Xpath: M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/NetRefund 1040 Federal Schedule 1 Line 1: ReturnData/IRS1040Schedule1/StateLocalIncomeTaxRefundAmt 1040NR Federal Schedule 1 Line 11: ReturnData/IRS1040NR/StateLocalIncomeTaxRefundAmt</p>	Update line reference
0290	<p>If M1REF line 1 is greater than zero and 1040 Schedule 3 line 2 or 1040NR line 47 equals zero, form MN2441 or IRS2441 must be present.</p> <p>Xpath: M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt 1040 Schedule 3 Line 2: Return/ReturnData/IRS1040Schedule3/CreditForChildAndDepdCareAmt 1040NR Line 47: Return/ReturnData/IRS1040NR/CreditForChildAndDepdCareAmt</p>	Updated 1040 schedule and line reference (Schema reference is line 49)
0291	<p>A licensed provider claiming credit for his/her own children on form M1CD requires a day care license number and state Form MN2441.</p>	
0292	<p>M15 line 20B must equal line 19B multiplied by 5%.</p> <p>Xpath: M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1</p>	Updated to 5%
0301	<p>If M1M line 32 is greater than zero, M1C line 1 must be zero.</p> <p>Xpath: M1M Line 32: ReturnState/ReturnDataState/SchM1M/MilitaryPensionAmt M1C Line 1: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit</p>	Updated line references
0304	<p>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.</p> <p>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</p>	Updated threshold

0305	<p>Schedule M1WFC: qualifying child #2 Social Security number must match federal qualifying child #1, 2, or 3 Social Security number from Form 1040EIC.</p> <p>Xpath: M1WFC Child SSN: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/QualifyingChildSSN 1040EIC Child SSN: ReturnData/IRS1040ScheduleEIC/QualifyingChildInformation/QualifyingChildSSN</p>	
0315	<p>M1R line 12 must equal line 11 multiplied by 50%. If line 10 is greater than line 9, line 12 must equal zero.</p> <p>Xpath: M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAfrAgeDisabilityReqAmtPct M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAfrAgeDisabilityReqAmt M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAfrRailroadRetBenefits</p>	
0328	<p>If M1WFC line 4 answer is Yes, line 5 must equal line 2. If line 4 answer is No, line 5 must equal line 2 or line 4, whichever is less.</p> <p>Xpath: M1WFC Line 2: ReturnState/ReturnDataState/SchM1WFC/WFCCreditFromTable M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit</p>	Updated line references and removed NC
0330	<p>M1MTC line 17 must equal line 16 multiplied by 6.75%.</p> <p>Xpath: M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct M1MTC Line 16: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions</p>	
0339	<p>If M1M line 12 is greater than zero, Schedule M1AR must be present</p> <p>Xpath: M1M Line 12: ReturnState/ReturnDataState/SchM1M/AccelRecogNonResInstallSlsAmt</p>	
0341	<p>If M1M line 40 is greater than zero, Schedule M1HOME must be present.</p> <p>Xpath: M1M Line 40: ReturnState/ReturnDataState/SchM1M/HomeBuyerSvgsAcctContrSubAmt</p>	Updated M1M line references
0343	<p>If M1M line 20 is greater than zero, Schedule M1SA must not be present.</p> <p>Xpath: M1M Line 20: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct</p>	Updated M1M line reference
0363	<p>M1WFC line 2 must equal the credit amount from the WFC table.</p> <p>Xpath: M1WFC Line 2: ReturnState/ReturnDataState/SchM1WFC/WFCCreditFromTable M1WFC Line 1: ReturnState/ReturnDataState/SchM1WFC/FederalTotalEarnedIncome M1WFC Children: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/NumberOfQualifying</p>	Updated line references
0365	<p>M1 line 28 must equal line 27 minus line 23 minus line 31. Refund total must not be negative.</p> <p>Xpath: M1 Line 28: ReturnState/ReturnDataState/FormM1/NetRefund M1 Line 27: ReturnState/ReturnDataState/FormM1/TotalPayments M1 Line 23: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 31: ReturnState/ReturnDataState/FormM1/Penalty</p>	
0375	<p>M1NR line 5A: IRA must equal the sum of federal taxable IRA distributions plus taxable pensions and annuities on Form 1040 or 1040NR.</p> <p>Xpath: M1NR Line 5A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/IRA 1040: ReturnData/IRS1040/TaxableIRAAmt, ReturnData/IRS1040/TotalTaxablePensionsAmt 1040NR: ReturnData/IRS1040NR/TaxableIRAAmt, ReturnData/IRS1040NR/TotalTaxablePensionsAmt</p>	

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0376	M1MT line 25 must equal line 21 minus line 24. Xpath: M1MT Line 25: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusOne M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne M1MT Line 24: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwoPct	
0382	The taxpayer does not qualify for the education credit on schedule M1ED if the filing status is married filing separately.	
0383	The taxpayer does not qualify for the child and dependent care credit on Schedule M1CD if the filing status is married filing separately.	
0386	M1LTI line 10 must equal line 9 multiplied by M1NR line 24. Xpath: M1LTI Line 10: ReturnState/ReturnDataState/SchM1LTI/NonResidentCreditPct M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1NR Line 24: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	Updated M1NR line reference
0389	M15 line 21B must equal line 20B multiplied by line 16B. Xpath: M15 Line 21B: ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount16 M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 16B: ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount12	
0391	M1 line 13 must equal M1 line 12 or M1NR line 26. Xpath: M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt	Updated M1NR line reference
0401	M1REF line 4 must equal the total credit amount from all M1PSC schedules. Xpath: M1REF Line 4: ReturnState/ReturnDataState/SchM1REF/StillbornChildCreditAmt	
0402	M1PSC line 3 date must be within the tax year Xpath: M1PSC Line 3: ReturnState/ReturnDataState/SchM1PSC/DeliveryDt	
0404	M1M line 46 must equal the sum of lines 18 through line 45. Xpath: M1M Line: 46 ReturnState/ReturnDataState/SchM1M/OtherDeduction M1M Line: 18 ReturnState/ReturnDataState/SchM1M/NetMutualFund M1M Line: 45 ReturnState/ReturnDataState/SchM1M/BlankFour	Updated line references, added Xpath
0405	M1NR line 21A must equal the sum of line 12A through line 20A. Xpath: M1NR Line 21A: 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/SelfEmployedHealthInsurance M1NR Line 16A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/StudAlimonyTuitionFeeDeduction M1NR Line 17A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/EarlyWithdrawalSavings M1NR Line 18A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/OtherSubtractions M1NR Line 19A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BondsInterest M1NR Line 20A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FedSecExpSubtractionAmt	Updated M1NR line references

0406	<p>Schedule M1WFC: taxpayers must not be married filing separate.</p> <p>Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus/MarriedFilingSeparate</p>	
0407	<p>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</p> <p>Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident M1NR Spouse Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonResident</p>	
0408	<p>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</p> <p>Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident</p>	
0411	<p>M1CD line 4 must equal line 2 or line 3, whichever is less. If M1CD line 1 is less than or equal to 52,230, M1CD line 4 must equal line 2.</p> <p>Xpath: M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit M1CD Line 3: ReturnState/ReturnDataState/SchM1CD/WorksheetCalc M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1NC Line 12: ReturnState/ReturnDataState/SchM1NC/MNAGIAmt</p>	Added M1NC condition
0416	<p>M1 line 1 must equal federal adjusted gross income.</p> <p>Xpath: M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt</p>	
0417	<p>M1WFC qualifying child #2 birth date must be a valid date in the past.</p> <p>Xpath: M1WFC birth date: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth</p>	
0430	<p>M1 spouse death date must be in the past.</p> <p>Xpath: Spouse death date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfDeath</p>	
0435	<p>M1NR line 21B must equal the sum of line 12B through line 20B.</p> <p>Xpath: M1NR Line 21B: 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/SelfEmployedHealthInsurance M1NR Line 16B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/StudentAlimonyTuitionFeeDeduction M1NR Line 17B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EarlyWithdrawalSavings M1NR Line 18B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OtherSubtractions M1NR Line 20B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FedSecExpSubtractionAmt</p>	Updated M1NR line references

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0440	<p>M1 line 3 must equal the total of lines 1 and 2, unless M1M line 25 is present.</p> <p>Xpath: M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes M1M Line 25: ReturnState/ReturnDataState/SchM1M/ReciprocityState</p>	Updated M1M line reference
0445	<p>M1NR line 23 must equal line 11A minus line 21A.</p> <p>Xpath: M1NR Line 23: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome M1NR Line 11A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1NR Line 21A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt</p>	Updated line references
0448	<p>M15 line 21D must equal line 20D multiplied by line 16D.</p> <p>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</p>	
0454	<p>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.</p> <p>Xpath: M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments</p>	
0456	<p>M1R line 11 must equal line 9 minus line 10. If line 10 is greater than line 9, line 11 must equal zero.</p> <p>Xpath: M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmafrAgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAfrRailroadRetBenefits M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt</p>	
0460	M1 spouse birthdate is missing.	
0470	<p>If M1M line 17 is not zero, M1 line 2 must equal M1M line 17.</p> <p>Xpath: M1M Line 17: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes</p>	Updated M1M line reference
0480	Primary taxpayer Social Security number must equal federal primary Social Security number on the federal return.	
0482	M1M line 17 must equal the sum of line 1 through line 16.	Updated line references
0487	If address type is foreign, city and province or state must be present.	
0491	<p>M1REF line 9 must equal the sum of M1REF line 1 through 8.</p> <p>Xpath: 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 M1REF Line 8: ReturnState/ReturnDataState/SchM1REF/AngellInvestCreditAmt</p>	Updated line references
0495	<p>M1MT line 28 must equal M1 line 10.</p> <p>Xpath: M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount</p>	

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0506	<p>M1MTC line 29 must equal line 24 minus line 28.</p> <p>Xpath: M1MTC Line 29: ReturnState/ReturnDataState/SchM1MTC/CarryForwardAmt M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit</p>	
0509	<p>M15 line 22 must equal the sum of line 21, columns A through D.</p> <p>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</p>	
0512	<p>M15 line 19C must equal line 18C divided by 365 (366 for leap year).</p> <p>Xpath: M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1 M15 Line 18C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/NumberOfDays</p>	Updated for leap year
0522	<p>M1R line 8 must equal line 3 minus line 7.</p> <p>Xpath: M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation M1R Line 7: ReturnState/ReturnDataState/SchM1R/TotalBenefits</p>	
0530	<p>M1 line 9 must equal line 3 minus line 8.</p> <p>Xpath: M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxableIncome M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions M1 Line 8: ReturnState/ReturnDataState/FormM1/TotalSubtraction</p>	
0538	<p>Schedule M1WFC: no qualifying children, qualifying child #1 and #2 FirstName, MiddleInitial, LastName, ChildRelationship, MonthsChildLivedWithYouCnt, ChildDateOfBirth, QualifyingChildSSN must not be present.</p>	
0541	<p>The bank routing number is invalid.</p>	
0542	<p>The bank account number is not valid. The bank account number must not match a valid routing number.</p>	
0547	<p>If M15 line 22 EstPenalty is present, lines 7 through 12 must not exist.</p> <p>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</p>	
0550	<p>M1NR line 1A must equal federal wages, salaries, tips, etc. on Form 1040.</p> <p>Xpath: M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips</p>	
0563	<p>M15 line 20C must equal line 19C multiplied by 5%.</p> <p>Xpath: M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1</p>	Updated to 5%
0564	<p>M1 line 21 must equal line 15 minus line 20. Total Minnesota tax must not be negative.</p> <p>Xpath: M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 20: ReturnState/ReturnDataState/FormM1/TotalNonrefundableCredits</p>	

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0574	<p>M1MT line 21 must equal the correct amount based on filing status.</p> <p>Xpath: M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne</p>	<p>If married and filing a joint return, or qualifying widow(er): enter \$77,590 If married and filing a separate return: enter \$38,800 If single or head of household: enter \$58,190</p>
0576	<p>M1NR: if the spouse is a part-year resident, the date range must be less than one year.</p>	
0583	<p>M1R line 4 must equal federal nontaxable veterans pensions on Federal Schedule R when present.</p> <p>Xpath: M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions</p>	
0584	<p>If M1REF line 5 is greater than zero, M1RCR must be present</p> <p>Xpath: M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt</p>	
0585	<p>If M1 line 18 greater than zero, then M1RCR or M1CR must be present</p> <p>Xpath: M1 Line 18: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState</p>	
0586	<p>M1RCR line 3 must equal line 1 divided by line 2.</p> <p>Xpath: M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt M1RCR Line 2: ReturnState/ReturnDataState/SchM1RCR/FAGIAdjustedByBondAmt</p>	
0587	<p>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.</p> <p>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: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/MinnesotaResident</p>	
0588	<p>M1RCR line 4b must equal sum of M1C lines 1 through 6, and M1 lines 16 and 17</p> <p>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 M1 Line 17: ReturnState/ReturnDataState/FormM1/LongTermInsuranceCreditAmt</p>	
0589	<p>M1RCR line 5 must equal line 4 multiplied by line 3</p> <p>Xpath: M1RCR Line 5: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsMultFAGIPctAmt M1RCR Line 4: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsAmt M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct</p>	
0590	<p>M1RCR line 8 must equal line 6 minus line 7</p> <p>Xpath: M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt M1RCR Line 6: ReturnState/ReturnDataState/SchM1RCR/WITaxBeforePaymentsAmt M1RCR Line 7: ReturnState/ReturnDataState/SchM1RCR/NonrefundableCreditAmt</p>	
0591	<p>M1RCR line 10 must equal line 9 divided by line 1</p> <p>Xpath: M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct M1RCR Line 9: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServiceIncomeAmt M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt</p>	

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0592	<p>M1WFC qualifying child #1 birthdate must be a valid date in the past.</p> <p>Xpath: Child Birthdate: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth</p>	
0595	<p>M1 line 31 must equal underpayment penalty from M15 line 12 or line 22.</p> <p>Xpath: M1 Line 31: ReturnState/ReturnDataState/FormM1/Penalty M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty</p>	
0605	<p>M15 line 21C must equal line 20C multiplied by line 16C.</p> <p>Xpath: M15 Line 21C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount16 M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 16C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount12</p>	
0609	<p>Duplicate filings are not allowed. Spouse previously filed either as primary taxpayer or spouse.</p>	
0612	<p>M1REF line 2 must equal M1WFC line 5. Unless the M1NR exists then M1REF line 2 must equal M1WFC line 6.</p> <p>Xpath: M1REF Line 2: ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount</p>	Added "M1REF line 2 must equal M1WFC line 5."
0627	<p>M1MTC line 24 must equal line 22 plus line 23.</p> <p>Xpath: M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 22: ReturnState/ReturnDataState/SchM1MTC/AmountAfterCompare M1MTC Line 23: ReturnState/ReturnDataState/SchM1MTC/PriorAlternativeMinTaxCrdt</p>	
0629	<p>M1 line 6 reported on state return must equal the sum of state income tax refund on both: •Form 1040 or 1040NR •Schedule KF line 14</p> <p>Xpath: M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds KF Line 14: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds</p>	Updated federal line reference
0633	<p>M1NR line 2A must equal the sum of federal taxable interest and ordinary dividends on Form 1040/1040NR.</p> <p>Xpath: M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends</p>	Inactivated
0638	<p>M1MTC line 21 must equal line 18 minus line 17.</p> <p>Xpath: M1MTC Line 21: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterFilingStatus M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AfrAdditionFilingStatusOnePct M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct</p>	
0644	<p>M1R line 2 must not be greater than wages, tips, etc. of Form 1040 or 1040NR.</p> <p>Xpath: M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments</p>	
0655	<p>M1R line 9b must be equal to or less than federal taxable pensions and annuities plus taxable Social Security benefits from Form 1040, or 1040NR.</p> <p>Xpath: M1R Line 9b: ReturnState/ReturnDataState/SchM1R/RailroadRetirementBenefits</p>	Update to line 9b

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0663	<p>M1NR line 2A must equal the sum of federal taxable interest and ordinary dividends on Form 1040/1040NR.</p> <p>Xpath: M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends</p>	
0666	<p>M1LTI line 5A must equal line 1A minus line 4A.</p> <p>Xpath: M1LTI Line 5A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaid M1LTI Line 1A: ReturnState/ReturnDataState/SchM1LTI/Primary/LongTermCareInsurance M1LTI Line 4A: ReturnState/ReturnDataState/SchM1LTI/Primary/TotalPremiumsPaid</p>	
0667	<p>M1HOME date account opened must not be greater than Dec 31 of tax year</p> <p>Xpath: M1HOME Account Open Date: ReturnState/ReturnDataState/SchM1HOME/RegistrationInfoGrp/AccountOpenedDt</p>	Update tax year to 2019
0668	<p>M1HOME line 5 must equal line 3 minus line 1</p> <p>Xpath: M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt</p>	
0669	<p>M1HOME line 6 must equal line 5 multiplied by 10%</p> <p>Xpath: M1HOME Line 6: ReturnState/ReturnDataState/SchM1HOME/AdditionalTaxAmt M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt</p>	
0670	<p>If M1HOME lines 2 or 3 are greater than zero, then there must be withdrawal information</p> <p>Xpath: M1HOME Line 2: ReturnState/ReturnDataState/SchM1HOME/QualifiedWithdrawalsAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt</p>	
0671	<p>M1HOME line 1 must not exceed 28,000 for MFJ and 14,000 for all other filing statuses</p> <p>Xpath: M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt</p>	
0672	<p>The primary taxpayer birthdate is required.</p>	
0680	<p>M1LTI line 8B must equal the lesser of line 6B or \$100.</p> <p>Xpath: M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit M1LTI Line 6B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaidPct</p>	
0681	<p>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</p> <p>Xpath: Program Start Date: ReturnState/ReturnDataState/SchM1CMD/ProgramStartDt Date of Graduation: ReturnState/ReturnDataState/SchM1CMD/GraduationDt</p>	Updated completed tax year to 2019
0682	<p>If M1C line 5 is greater than zero, Schedule M1CMD must be present.</p> <p>Xpath: M1C Line 5: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt</p>	
0683	<p>M1CMD line 4 must equal sum of lines 2 and 3</p> <p>Xpath: M1CMD Line 4: ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt M1CMD Line 2: ReturnState/ReturnDataState/SchM1CMD/TotalScholarshipsAmt M1CMD Line 3: ReturnState/ReturnDataState/SchM1CMD/TotalEmployerReimbursementAmt</p>	

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0684	<p>M1CMD line 5 must equal line 1 minus line 4</p> <p>Xpath: M1CMD Line 5: ReturnState/ReturnDataState/SchM1CMD/NetPaidAmt M1CMD Line 1: ReturnState/ReturnDataState/SchM1CMD/TotalPaidAmt M1CMD Line 4: ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt</p>	
0685	<p>If return payment was requested, return payment date must:</p> <ul style="list-style-type: none"> •be present •not be more than three days before the transmission date •not be more than 180 days after the transmission date 	
0687	<p>M1 line 12 must equal line 10 plus line 11.</p> <p>Xpath: M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax</p>	
0690	<p>If estimated payment was requested, estimated payments date must:</p> <ul style="list-style-type: none"> •be present •not be more than three day before the transmission date •not be more than 365 days after the transmission date 	
0692	<p>M1LTI line 4A must equal line 2A or line 3A, whichever is less.</p> <p>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</p>	
0705	<p>M1WFC qualifying child #1 Social Security number must match federal qualifying child #1, 2, or 3 Social Security number on Form 1040EIC.</p> <p>Xpath: M1WFC Child Birthdate: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth</p>	Inactivated
0707	<p>M1 line 13a must equal Schedule M1NR line 22.</p> <p>Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount M1NR Line 22: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome</p>	Updated M1NR line reference
0708	<p>M1NR must be present if M1 line 13a or line 13b is greater than zero.</p> <p>Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount M1 Line 13b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount</p>	
0715	<p>M1MTC line 5 must equal the sum of line 1 through line 4.</p> <p>Xpath: M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions M1MTC Line 1: ReturnState/ReturnDataState/SchM1MTC/FederalAdjustedGrossIncomeAmt M1MTC Line 2: ReturnState/ReturnDataState/SchM1MTC/PriorFederalExemptInterest M1MTC Line 3: ReturnState/ReturnDataState/SchM1MTC/Depletion M1MTC Line 4: ReturnState/ReturnDataState/SchM1MTC/NonStateTaxedExpenses</p>	
0718	<p>M15 line 19A must equal line 18A divided by 365 (366 for leap years).</p> <p>Xpath: M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1 M15 Line 18A: ReturnState/ReturnDataState/SchM15/FirstQuarter/NumberOfDays</p>	Updated message for leap year

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0735	<p>M1MTC line 27 must equal line 25 minus line 26.</p> <p>Xpath: M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt</p>	
0740	<p>M1NR line 26 must equal line 24 multiplied by line 25.</p> <p>Xpath: M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt M1NR Line 24: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative</p>	Update line references
0742	<p>M1MT line 18 must equal the sum of schedule M1M lines 20, 22, 24-33, 35, 36, 39-41, 43, and 44.</p> <p>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 31: ReturnState/ReturnDataState/SchM1M/Disalloed280EExpAmt M1M Line 32: ReturnState/ReturnDataState/SchM1M/MilitaryPensionAmt M1M Line 33: ReturnState/ReturnDataState/SchM1M/FarmIncome M1M Line 35: ReturnState/ReturnDataState/SchM1M/IncomeSubtractionNetLoss M1M Line 36: ReturnState/ReturnDataState/SchM1M/SubtractionIndeb M1M Line 39: ReturnState/ReturnDataState/SchM1M/SocSecSubtractionAmt M1M Line 40: ReturnState/ReturnDataState/SchM1M/HomeBuyerSvgsAcctContrSubAmt M1M Line 41: ReturnState/ReturnDataState/SchM1M/DisIndebtEduLoansSubAmt M1M Line 43: ReturnState/ReturnDataState/SchM1M/DefForeignIncomeAmt M1M Line 44: ReturnState/ReturnDataState/SchM1M/GlobalIntangIncomeAmt</p>	Updated M1M line references
0744	<p>M1MTC line 28 must equal line 24 or line 27, whichever is less.</p> <p>Xpath: M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax</p>	
0747	<p>M1NR line 11A must equal the sum of lines 1A through 10A.</p> <p>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</p>	Updated line reference
0750	<p>M1MT line 20 must equal line 8 minus line 19.</p> <p>Xpath: M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAfrAdditions M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions</p>	
0757	<p>M1 line 13b must equal Schedule M1NR line 23.</p> <p>Xpath: M1 Line 13b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount M1NR Line 23: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome</p>	Updated M1NR line reference

0759	<p>M1MT line 3 must equal the sum of lines 2c through 3 on Form 6251, plus any other AMT adjustment from federal Schedule K-1 (Form 1065-B)</p> <p>Xpath: M1MT Line 3: ReturnState/ReturnDataState/SchM1MT/OtherAdjustments</p>	
0765	<p>If M1NR line 11B is equal to or greater than 12,200, Schedule M1WFC line 6 must equal line 5 multiplied by M1NR line 24.</p> <p>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 24: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct</p>	Updated threshold and line references
0767	<p>M1NR line 11B must equal the sum of lines 1B through 10B.</p> <p>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</p>	Updated line references
0768	<p>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</p> <p>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</p>	
0769	<p>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.</p> <p>Xpath: M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus</p>	
0770	<p>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.</p> <p>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: ReturnState/ReturnDataState/SchM1SLC/SpouseGrp/MaxAllowableCreditAmt</p>	Inactivated
0771	<p>M15 line 20A must equal line 19A multiplied by 5%.</p> <p>Xpath: M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2 M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1</p>	Updated to 5%
0797	<p>To claim a new born infant:</p> <ul style="list-style-type: none"> •birth year of child must be same as the filing tax year •filing status must be married filing joint 	

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0799	<p>M1NR line 24 must equal line 22 divided by line 23.</p> <p>Xpath: M1NR Line 24: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 22: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome M1NR Line 23: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome</p>	Updated line references
0800	<p>M1MT line 29 must equal line 27 minus line 28.</p> <p>Xpath: M1MT Line 29: ReturnState/ReturnDataState/SchM1MT/AltMinTax M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount</p>	
0805	<p>M1 line C must equal federal unemployment.</p>	
0811	<p>M1 line 19 must equal M1C line 14.</p> <p>Xpath: M1 Line 19: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits M1C Line 14: ReturnState/ReturnDataState/SchM1C/TotalNonrefundableCredits</p>	Updated M1C line reference
0817	<p>The number of qualifying children on schedule M1WFC must correspond to the qualifying child information provided.</p>	
0818	<p>M1MTC line 20 must equal line 18 minus line 19.</p> <p>Xpath: M1MTC Line 20: ReturnState/ReturnDataState/SchM1MTC/IncomeAfrStateTaxTableAmount M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AfrAdditionFilingStatusOnePct M1MTC Line 19: ReturnState/ReturnDataState/SchM1MTC/StateTaxTableAmount</p>	
0832	<p>M1 line 15 must equal sum of lines 13 and 14.</p> <p>Xpath: M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 14: ReturnState/ReturnDataState/FormM1/OtherTaxesAndRecaptureAmt</p>	
0859	<p>M15 line 21A must equal line 20A multiplied by line 16A.</p> <p>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</p>	
0861	<p>M1MT line 13 must be equal to or less than Schedule M1SA line 24.</p> <p>Xpath: M1MT Line 13: ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses M1SA line 24: ReturnState/ReturnDataState/SchM1SA/OtherMiscellaneousDedGrp/OtherMiscellaneousDedAmt</p>	Updated M1SA line reference
0864	<p>Schedule M1NR: Taxpayer part-year date range must be less than one year.</p> <p>Xpath: Date From: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateFrom Date To: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateTo</p>	

0874	<p>M1MTC line 15 must equal the sum of line 6 through line 14.</p> <p>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</p>	
0876	<p>M1R line 1 must equal:</p> <ul style="list-style-type: none"> •\$12,000 if filing status is married filing joint •\$6,000 if married filing separately •\$9,600 if single <p>Xpath: M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount</p>	
879	<p>M1MTC line 26 must equal line M1MT line 27 minus M1 line 16, 17, 18 and M1C lines 1-12. If Schedule M1NR is present, multiply M1MT line 27 by M1NR line 24.</p> <p>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 M1 Line 18: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState 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 M1C Line 7: ReturnState/ReturnDataState/SchM1C/BeginningFarmerCreditAmt M1C Line 8: ReturnState/ReturnDataState/SchM1C/OwnersAgAssetsCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit M1C Line 10: ReturnState/ReturnDataState/SchM1C/CarryForwardBegFarmerCreditGrp/CreditAmt M1C Line 11: ReturnState/ReturnDataState/SchM1C/CarryForwardAgAssetsCreditGrp/CreditAmt M1C Line 12: ReturnState/ReturnDataState/SchM1C/UnusedIncrResearchAct/CreditAmt M1NR Line 24: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct</p>	<p>Updated lines in the error message and added M1line 18, and M1C lines 5, and 10 12 to the calculation</p>
0881	<p>M1MT line 22 must equal the correct amount based on filing status.</p> <p>Xpath: M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo</p>	<p>If married and filing a joint return, or qualifying widow(er): enter \$150,000 If married and filing a separate return: enter \$ 75,000 If single or head of household: enter \$112,500</p>
0891	<p>M1NR line 6A must equal federal income from rents, royalties, partnerships, S corporations, estates and trusts on Form 1040 or 1040NR.</p> <p>Xpath: M1NR Line 6A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NetIncome</p>	
0892	<p>M1REF line 3 number of qualifying children must equal number of qualifying children on M1ED.</p>	
0894	<p>M1 line 30 must equal the sum of line 23 plus 31 minus line 27.</p> <p>Xpath: Line 23: ReturnState/ReturnSataState/FormM1/TaxAfterNonGameWildlife Line 27: ReturnState/ReturnSataState/FormM1/AmountOwe Line 30: ReturnState/ReturnSataState/FormM1/BalanceDueWithReturn Line 31: ReturnState/ReturnSataState/FormM1/TotalPayments</p>	
0905	<p>Spouse Social Security number must equal the spouse Social Security number on the federal return.</p>	

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0906	M1NC Line 34 must equal the sum of additions lines 3 - 32. Xpath: M1NC Line 34: ReturnState/ReturnDataState/SchM1NC/Additions/TotalM1NCAdditionsAmt	Inactivated
0907	M1NC Line 35 must equal the sum of subtractions lines 1 - 32. Xpath: M1NC Line 35: ReturnState/ReturnDataState/SchM1NC/Subtractions/TotalM1NCSubtractionsAmt	Inactivated
0908	M1NC line 10 must equal the sum of lines 1 - 9. Xpath: M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt M1NC line 1: ReturnState/ReturnDataState/SchM1NC/HomeMortgDebtCancelAmt M1NC line 9: ReturnState/ReturnDataState/SchM1NC/OtherAdjToIncomeAmt	New
0909	M1NC line 12 must equal the sum of lines 10 and 11. Xpath: M1NC line 12: ReturnState/ReturnDataState/SchM1NC/MNAGIAmt M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt M1 line 1: ReturnState/ReturnDataState/SchM1/FederalAdjustedGrossIncomeAmt	New
0910	If M1NC line 10 is a positive amount, M1M line 16 must equal the same amount. Xpath: M1M line 16: ReturnState/ReturnDataState/SchM1M/BlankThree M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt	New
0911	If M1NC line 10 is a negative amount, M1M line 45 must equal the same amount as a positive number Xpath: M1M line 45: ReturnState/ReturnDataState/SchM1M/BlankFour M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt	New
0912	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	Inactivated
0914	If Schedule M1NC line 2 is greater than zero, Schedule M1MOVE must be present Xpath: M1NC Line 2: ReturnState/ReturnDataState/SchM1NC/Subtractions/MovingExpenseDeductionAmt	Inactivated
0916	M1CD line 2 must equal line 9 of Schedule 2441. Xpath: M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit	Updated line numbers
0926	M1MT line 17 must equal M1M line 18. Xpath: M1MT Line 17: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1M Line 18: ReturnState/ReturnDataState/SchM1M/NetMutualFund	Updated line references
0931	Filing status must be married filing joint to claim marriage credit on M1 line 16. Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit	

0940	<p>M1LTI line 4B must equal line 2B or line 3B, whichever is less.</p> <p>Xpath: M1LTI Line 4B: ReturnState/ReturnDataState/SchM1LTI/Spouse/TotalPremiumsPaid M1LTI Line 2B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumAmountPaid M1LTI Line 3B: ReturnState/ReturnDataState/SchM1LTI/Spouse/MinnesotaDeductibleMedical</p>	
0955	<p>M1MT line 19 must equal the sum of lines 9 through 18.</p> <p>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</p>	
0959	<p>M1MT line 16 must equal line M1M line 21.</p> <p>Xpath: M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits M1M Line 21: ReturnState/ReturnDataState/SchM1M/BonusDepreciationSubtraction</p>	Updated line references
0968	<p>M1MT line 8 must equal the sum of lines 1 through 7.</p> <p>Xpath: M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions M1MT Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt 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</p>	
0970	<p>M1R line 7 must equal the sum of lines 4, 5, and 6.</p> <p>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</p>	
0975	<p>If filing status is married filing separate, secondary filer information must not be present.</p>	
0978	<p>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.</p> <p>Xpath: M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/No/Amount M1WFC Line 3: ReturnState/ReturnDataState/FederalAdjGrossIncome</p>	Updated line references
0979	<p>Tax period begin and end date must be present</p>	
0981	<p>M1 line 10 must match the tax from the table.</p> <p>Xpath: M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount</p>	
0992	<p>M1R line 13 must equal line 8 minus line 12. Otherwise, taxpayer is not eligible for the subtraction.</p> <p>Xpath: M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAfrTotBenefits M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAfrAgeDisabilityReqAmtPct</p>	
0994	<p>M1 line D must equal federal taxable income. If the federal taxable income is zero, Form M1 Box D can be negative</p>	
0995	<p>M1 line A must equal federal wages, salaries, tips, etc.</p>	

Change Log

Error Code	Error Message	Change(s)	Date Revised	Version
0007	If M1M line 25 is not zero, M1 line 2 must be zero. Xpath: M1M Line 25: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes	Inactivated	10/9/2019	v1.1
879	M1MTC line 26 must equal line M1MT line 27 minus M1 line 16, 17, 18 and M1C lines 1-12. If Schedule M1NR is present, multiply M1MT line 27 by M1NR line 24. Xpath: M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrtd M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1 Line 17: ReturnState/ReturnDataState/FormM1/LongTermInsuranceCredit M1 Line 18: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState 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 M1C Line 7: ReturnState/ReturnDataState/SchM1C/BeginningFarmerCreditAmt M1C Line 8: ReturnState/ReturnDataState/SchM1C/OwnersAgAssetsCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit M1C Line 10: ReturnState/ReturnDataState/SchM1C/CarryForwardBegFarmerCreditGrp/CreditAmt M1C Line 11: ReturnState/ReturnDataState/SchM1C/CarryForwardAgAssetsCreditGrp/CreditAmt M1C Line 12: ReturnState/ReturnDataState/SchM1C/UnusedIncrResearchAct/CreditAmt M1NR Line 24: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	Updated lines in the error message and added M1 line 18, and M1C lines 5, and 10-12 to the calculation	10/24/2019	v1.2
233	Schedule M1MTC line 25 must equal M1 line 10 minus M1 lines 16 - 18, and M1C lines 1-9. If M1MT line 29 is greater than 0, M1MTC lines 25 through 28 must be 0. This rule is not enforced if M1NR is present. Xpath: M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1 Line 17: ReturnState/ReturnDataState/FormM1/LongTermInsuranceCredit M1 Line 18: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState 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 M1C Line 7: ReturnState/ReturnDataState/SchM1C/BeginningFarmerCreditAmt M1C Line 8: ReturnState/ReturnDataState/SchM1C/OwnersAgAssetsCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit	Added M1C line 5 to the calculation	10/24/2019	v1.2
0908	M1NC line 10 must equal the sum of lines 1 - 9. Xpath: M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt M1NC line 1: ReturnState/ReturnDataState/SchM1NC/HomeMortgDebtCancelAmt M1NC line 9: ReturnState/ReturnDataState/SchM1NC/OtherAdjToIncomeAmt	New	12/31/2019	v1.3
0909	M1NC line 12 must equal the sum of lines 10 and 11. Xpath: M1NC line 12: ReturnState/ReturnDataState/SchM1NC/MNAGIAmt M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt M1 line 1: ReturnState/ReturnDataState/SchM1/FederalAdjustedGrossIncomeAmt	New	12/31/2019	v1.3
0910	If M1NC line 10 is a positive amount, M1M line 16 must equal the same amount. Xpath: M1M line 16: ReturnState/ReturnDataState/SchM1M/BlankThree M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt	New	12/31/2019	v1.3
0911	If M1NC line 10 is a negative amount, M1M line 45 must equal the same amount as a positive number Xpath: M1M line 45: ReturnState/ReturnDataState/SchM1M/BlankFour M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt	New	12/31/2019	v1.3
0705	M1WFC qualifying child #1 Social Security number must match federal qualifying child #1, 2, or 3 Social Security number on Form 1040EIC. Xpath: M1WFC Child Birthdate: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth	Inactivated	1/30/2020	v1.4

Change Log

0718	M15 line 19A must equal line 18A divided by 365 (366 for leap years). Xpath: M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1 M15 Line 18A: ReturnState/ReturnDataState/SchM15/FirstQuarter/NumberOfDays	Updated message for leap year	1/30/2020	v1.4
0292	M15 line 20B must equal line 19B multiplied by 5%. Xpath: M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1	Updated to 5%	1/30/2020	v1.4
0273	M15 line 20D must equal line 19D multiplied by 5%. Xpath: M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2 M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1	Updated to 5%	1/30/2020	v1.4
0563	M15 line 20C must equal line 19C multiplied by 5%. Xpath: M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1	Updated to 5%	1/30/2020	v1.4
0771	M15 line 20A must equal line 19A multiplied by 5%. Xpath: M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2 M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1	Updated to 5%	1/30/2020	v1.4
0105	Schedule M15 line 19D must equal line 18D divided by 365 (366 for leap years). Xpath: M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1 M15 Line 18D: ReturnState/ReturnDataState/SchM15/FourthQuarter/NumberOfDays	Updated message for leap year	1/30/2020	v1.4
0167	Schedule M15 line 19B must equal line 18B divided by 365 (366 for leap years). Xpath: M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1 M15 Line 18B: ReturnState/ReturnDataState/SchM15/SecondQuarter/NumberOfDays	Updated message for leap year	1/30/2020	v1.4
0512	M15 line 19C must equal line 18C divided by 365 (366 for leap year). Xpath: M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1 M15 Line 18C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/NumberOfDays	Updated for leap year	1/30/2020	v1.4
0718	M15 line 19A must equal line 18A divided by 365 (366 for leap years). Xpath: M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1 M15 Line 18A: ReturnState/ReturnDataState/SchM15/FirstQuarter/NumberOfDays	Updated message for leap year	1/30/2020	v1.4
0612	M1REF line 2 must equal M1WFC line 5. Unless the M1NR exists then M1REF line 2 must equal M1WFC line 6. Xpath: M1REF Line 2: ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount	Added "M1REF line 2 must equal M1WFC line 5."	3/6/2020	v1.5
0411	M1CD line 4 must equal line 2 or line 3, whichever is less. If M1CD line 1 is less than or equal to 52,230, M1CD line 4 must equal line 2. Xpath: M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit M1CD Line 3: ReturnState/ReturnDataState/SchM1CD/WorksheetCalc M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1NC Line 12: ReturnState/ReturnDataState/SchM1NC/MNAGIAmt	Added M1NC condition	3/19/2020	v1.6