

Change Log

ERC #	Error Message	Changes	Date
687	Schedule M1NC line 7, BlankOne must be left blank. Xpath: ReturnState/ReturnDataState/SchM1NC/BlankOne	New	8/4/2021
689	Schedule M1NC line 9, PaycheckProtectAmt must be left blank. Xpath: ReturnState/ReturnDataState/SchM1NC/PaycheckProtectAmt	New	8/4/2021

2020 M1 ERCs

ERC #	Category	2020 Error Rejection Message	Changes to 2020
0002	Verification	<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	Verification	<p>All returns prepared on professional software must include a Preparer Tax Identification Number (PTIN) or Site Identification Number (SIDN).</p>	
0006	Verification	<p>The transmitter's Electronic Transmitter Identification Number (ETIN) is not authorized to send this return.</p>	
0008	Verification	<p>Duplicate filings are not allowed. Primary taxpayer previously filed either as primary taxpayer or spouse.</p>	
0009	Verification	<p>Duplicate filings are not allowed. Spouse previously filed either as primary taxpayer or spouse.</p>	
0030	Demographics	<p>Primary taxpayer Social Security number must equal federal primary Social Security number on the federal return.</p>	
0031	Demographics	<p>Spouse Social Security number must equal the spouse Social Security number on the federal return.</p>	
0032	Demographics	<p>The primary taxpayer birthdate is required.</p>	
0033	Demographics	<p>M1 spouse birthdate is missing.</p>	
0034	Demographics	<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>	
0035	Demographics	<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>	
0036	Demographics	<p>Primary taxpayer date of death must be a valid past date.</p>	

		M1 spouse death date must be in the past.	
0037	Demographics	Xpath: Spouse death date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfDeath	
0038	Demographics	The taxpayer name suffix may not appear in the last name field	
0039	Verification	M1 filing status on the state return must equal federal filing status.	
0040	Demographics	If filing status is married filing separate, secondary filer information must not be present.	
0045	Demographics	The street address must contain at least one space.	
0046	Demographics	Street address contains invalid repeating information. Apt or unit must not be duplicated in the address.	
0047	Demographics	If address type is foreign, city and province or state must be present.	
0080	Verification	Tax period begin and end date must be present	
0090	Miscellaneous	The return has bank information in the header. If a direct deposit refund is not claimed, the header must not have any bank information.	
0091	Miscellaneous	If return payment was requested, return payment date must: <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 	
0092	Miscellaneous	If estimated payment was requested, estimated payments date must: <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 	
0093	Verification	The bank routing number is invalid.	
0094	Verification	The bank account number is not valid. The bank account number must not match a valid routing number.	
0501	Verification	M1 line 1 must equal federal adjusted gross income. Xpath: M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt	

0503	Calculation	<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>	
0504	Verification	<p>M1 Line 14, if check box for M1HOME, M1529, or M1LS is present, then the form that is checked must be present.</p>	New
0506	Verification	<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 14 <p>Xpath: M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds KF Line 14: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds</p>	
0507	Verification	<p>M1, line 7 must equal M1M line 47. 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 47: 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>	Message change and lines added
0508	Calculation	<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>	

0509	Calculation	<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>	
0510	Verification	<p>M1 line 10 must match the tax from the table.</p> <p>Xpath: M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount</p>	
0511	Verification	<p>M1 line 11 and M1C line 16 must not both be greater than zero.</p> <p>Xpath: M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax M1C Line 16: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit</p>	Message and line reference changes
0512	Calculation	<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>	
0513	Verification	<p>M1 line 13 must equal M1 line 12 or M1NR line 32.</p> <p>Xpath: M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1NR Line 32: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmt</p>	Message update

		<p>M1 line 13a must equal Schedule M1NR line 28.</p> <p>Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount</p>	
0514	Verification	M1NR Line 28: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome	Message update
		<p>M1 line 13b must equal Schedule M1NR line 29.</p> <p>Xpath: M1 Line 13b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount</p>	
0515	Verification	M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome	Message update
		<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>	
0516	Calculation		
		<p>Filing status must be married filing joint to claim marriage credit on M1C line 1.</p> <p>Xpath: M1C Line 1: ReturnState/ReturnDataState/FormM1/MarriedCoupleCreditAMt</p>	
0517	Verification		Message and form reference changes
0518	Verification	If M1C line 1 is greater than zero, M1MA must be present and M1C line 1 must equal eit	Message and line reference changes
		<p>If M1C line 3 greater than zero, then M1RCR or M1CR must be present</p> <p>Xpath: M1C Line 3: ReturnState/ReturnDataState/FormM1/CreditTaxPaidOtherStateAmt</p>	
0519	Verification		Message and line reference changes

0520	Verification	<p>M1 line 16 must equal M1C line 17.</p> <p>Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits M1C Line 17: ReturnState/ReturnDataState/SchM1C/TotalNonrefundableCredits</p>	Message and line reference changes
0521	Calculation	<p>M1 line 17 must equal line 15 minus line 16. Total Minnesota tax must not be negative.</p> <p>Xpath: M1 Line 17: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 16: ReturnState/ReturnDataState/FormM1/TotalNonrefundableCredits</p>	Message and line reference changes
0523	Calculation	<p>M1 line 19 must equal line 17 plus line 18.</p> <p>Xpath: M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 17: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 18: ReturnState/ReturnDataState/FormM1/NonGameWildlifeContribution</p>	Message and line reference changes
0524	Verification	<p>M1 line 20 must equal M1W line 4.</p> <p>Xpath: M1 Line 20: ReturnState/ReturnDataState/FormM1/TotalStateTaxWithheld M1W Line 4: ReturnState/ReturnDataState/SchM1W/TotalStateTaxWithheld</p>	Message and line reference changes
0526	Verification	<p>M1 line 22 must equal M1REF line 9.</p> <p>Xpath: M1 Line 22: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt M1REF Line 9: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt</p>	Message and line reference changes

0528	Calculation	<p>M1 line 24 must equal line 19 minus line 23 minus line 27. Refund total must not be negative.</p> <p>Xpath: M1 Line 24: ReturnState/ReturnDataState/FormM1/NetRefund M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalPayments M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty</p>	Message and line reference changes
0530	Calculation	<p>M1 line 26 must equal line 19 minus line 23 plus line 27.</p> <p>Xpath: Line 26: ReturnState/ReturnDataState/FormM1/BalanceDueWithReturn M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalPayments M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty</p>	Message and line reference changes
0531	Verification	<p>M1 line 27 must equal underpayment penalty from M15 line 12 or line 22.</p> <p>Xpath: M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty</p>	Message and line reference changes
0532	Calculation	<p>M1 line 28 plus line 29 must equal line 24.</p> <p>Xpath: M1 Line 28: ReturnState/ReturnDataState/FormM1/EstimatedTaxToTaxpayer M1 Line 29: ReturnState/ReturnDataState/FormM1/EstimatedTax M1 Line 24: ReturnState/ReturnDataState/FormM1/NetRefund</p>	Message and line reference changes
0536	Verification	<p>M1 line A must equal federal wages, salaries, tips, etc.</p>	

0537	Verification	<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>	
0538	Verification	<p>M1 line C must equal federal unemployment.</p>	
0539	Verification	<p>M1 line D must equal federal taxable income. If the federal taxable income is zero, Form M1 Box D can be negative</p>	
0540	Verification	<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>	
0541	Calculation	<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>	
0542	Calculation	<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>	

0543	Calculation	<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>	
0544	Calculation	<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>	
0545	Calculation	<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>	
0546	Calculation	<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>	
0547	Calculation	<p>M15 line 21B must equal line 20B multiplied by line 16B.</p> <p>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</p>	

0548	Calculation	<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>	
0549	Calculation	<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>	
0550	Calculation	<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>	
0551	Calculation	<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>	

0552	Calculation	<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>	
0553	Calculation	<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>	
0554	Verification	<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>	

0555	Calculation	<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>	
0560	Calculation	<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>	
0561	Verification	<p>Schedule M1529 must be present if M1M line 38 or M1C line 7 are greater than zero. M1M line 38 and M1C line 7 cannot both be greater than zero.</p> <p>Xpath: M1M Line 38: ReturnState/ReturnDataState/SchM1M/QualEduSavingsPlanSubAmt M1C Line 7: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt</p>	Message and line reference changes
0570	Verification	<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>	

0571	Calculation	<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>	
0572	Calculation	<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>	
0573	Calculation	<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>	
0574	Calculation	<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>	
0575	Calculation	<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>	

0579	Verification	<p>If M1C line 8 is greater than zero, Schedule M1CMD must be present.</p> <p>Xpath: M1C Line 8: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt</p>	Message and line reference changes
0580	Verification	<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 	
0581	Verification	<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>	
0582	Verification	<p>The taxpayer does not qualify for the child and dependent care credit on Schedule M1CD if the filing status is married filing separately.</p>	
0583	Verification	<p>M1CD line 2 must equal line 9 of Schedule 2441.</p> <p>Xpath: M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit</p>	
0584	Verification	<p>M1CD line 4 must equal line 2 or line 3, whichever is less. If M1CD line 1 is less than or equal to 53,100, 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 34: ReturnState/ReturnDataState/SchM1NC/MNAGIAmt</p>	Update thresholds and message
0585	Verification	<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>	

0586	Calculation	<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>	
0587	Calculation	<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>	
0590	Verification	<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>	

0591	Calculation	<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>	
0592	Calculation	<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>	
0600	Verification	<p>The taxpayer does not qualify for the education credit on schedule M1ED if the filing status is married filing separately.</p>	
0610	Verification	<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>	
0611	Verification	<p>M1HOME line 2 must not exceed 28,000 for MFJ and 14,000 for all other filing statuses</p> <p>Xpath: M1HOME Line 2: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt</p>	<p>Message and line reference changes</p>

0612	Verification	<p>If M1HOME lines 4 or 5 are greater than zero, then there must be withdrawal information</p> <p>Xpath: M1HOME Line 4: ReturnState/ReturnDataState/SchM1HOME/QualifiedWithdrawalsAmt M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt</p>	Message and line reference changes
0613	Calculation	<p>M1HOME line 7 must equal line 3 minus line 5</p> <p>Xpath: M1HOME Line 7: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/TotalContributionAmt M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt</p>	Message and line reference changes
0614	Calculation	<p>M1HOME line 8 must equal line 7 multiplied by 10%</p> <p>Xpath: M1HOME Line 8: ReturnState/ReturnDataState/SchM1HOME/AdditionalTaxAmt M1HOME Line 7: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt</p>	Message and line reference changes
0620	Verification	<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>	

0621	Verification	<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>	
0622	Calculation	<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>	
0623	Calculation	<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>	
0624	Verification	<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>	

0625	Calculation	<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>	
0626	Calculation	<p>M1LTI line 10 must equal line 9 multiplied by M1NR line 30.</p> <p>Xpath: M1LTI Line 10: ReturnState/ReturnDataState/SchM1LTI/NonResidentCreditPct M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct</p>	Message update
0630	Verification	<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>	
0631	Verification	<p>If M1M line 12 is greater than zero, Schedule M1AR must be present</p> <p>Xpath: M1M Line 12: ReturnState/ReturnDataState/SchM1M/AccelRecogNonResInstallsAmt</p>	
0632	Verification	<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>	
0633	Calculation	<p>M1M line 17 must equal the sum of line 1 through line 16.</p>	

0634	Verification	<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>	
0635	Verification	<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>	
0636	Verification	<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>	
0637	Calculation	<p>M1M line 47 must equal the sum of lines 18 through line 46.</p> <p>Xpath: M1M Line: 46 ReturnState/ReturnDataState/SchM1M/OtherDeduction M1M Line: 18 ReturnState/ReturnDataState/SchM1M/NetMutualFund M1M Line: 45 ReturnState/ReturnDataState/SchM1M/BlankThree</p>	Message change and lines added
0638	Verification	<p>If M1M line 20 is greater than zero, Schedule M1SA must not be present.</p> <p>Xpath: M1M Line 20: ReturnState/ReturnDataState/SchM1M/StateltemizedDeduct</p>	
0640	Calculation	<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>	

0641	Calculation	<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>	
0642	Calculation	<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>	Inactivated
0643	Verification	<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>	
0644	Verification	<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>	

0645	Verification	<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>	
0646	Verification	<p>M1MT line 17 must equal M1M line 18.</p> <p>Xpath: M1MT Line 17: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1M Line 18: ReturnState/ReturnDataState/SchM1M/NetMutualFund</p>	
0647	Calculation	<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>	

0648	Calculation	<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>	
0649	Calculation	<p>M1MT line 20 must equal line 8 minus line 19.</p> <p>Xpath: M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAftrAdditions M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions</p>	
0650	Verification	<p>M1MT line 21 must equal the correct amount based on filing status.</p> <p>Xpath: M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne</p>	
0651	Verification	<p>M1MT line 22 must equal the correct amount based on filing status.</p> <p>Xpath: M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo</p>	

0652	Calculation	<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/SubtractionsAftrAdditions M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo</p>	
0653	Calculation	<p>M1MT line 25 must equal line 21 minus line 24.</p> <p>Xpath: M1MT Line 25: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusOne M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne M1MT Line 24: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwoPct</p>	
0654	Calculation	<p>M1MT line 27 must equal line 26 multiplied by 6.75%.</p> <p>Xpath: M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOnePct M1MT Line 26: ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOne</p>	
0655	Verification	<p>M1MT line 28 must equal M1 line 10.</p> <p>Xpath: M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount</p>	
0656	Calculation	<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/AftrAdditionFilingStatusOnePct M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount</p>	

0660	Calculation	<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>	
0661	Calculation	<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>	
0662	Calculation	<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>	

0663	Calculation	<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>	
0664	Calculation	<p>M1MTC line 20 must equal line 18 minus line 19.</p> <p>Xpath: M1MTC Line 20: ReturnState/ReturnDataState/SchM1MTC/IncomeAftrStateTaxTableAmount M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AftrAdditionFilingStatusOnePct M1MTC Line 19: ReturnState/ReturnDataState/SchM1MTC/StateTaxTableAmount</p>	
0665	Calculation	<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/AftrAdditionFilingStatusOnePct M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct</p>	
0666	Calculation	<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>	

0667	Calculation	<p>Schedule M1MTC line 25 must equal M1 line 10 minus and M1C lines 1-15. 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 M1C Line 1: ReturnState/ReturnDataState/SchM1C/MarriedCoupleCreditAmt M1C Line 15: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit</p>	Message and line reference changes
0668	Calculation	<p>M1MTC line 26 must equal M1MT line 27 minus M1C lines 1-15. If Schedule M1NR is present, multiply M1MT line 27 by M1NR line 30.</p> <p>Xpath: M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct M1C Line 1: ReturnState/ReturnDataState/SchM1C/MarriedCoupleCreditAmt M1C Line 15: ReturnState/ReturnDataState/SchM1C/UnusedIncrResearchAct/CreditAmt M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct</p>	Message and line reference changes
0669	Calculation	<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>	
0670	Verification	<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>	

0671	Calculation	<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>	
0682	Verification	<p>If M1NC line 32 is a positive amount, M1M line 16 must equal the same amount.</p> <p>Xpath: M1M line 16: ReturnState/ReturnDataState/SchM1M/NCAddition M1NC line 32: ReturnState/ReturnDataState/SchM1NC/TotalAmt</p>	Message update
0683	Verification	<p>If M1NC line 32 is a negative amount, M1M line 45 must equal the same amount as a positive number</p> <p>Xpath: M1M line 45: ReturnState/ReturnDataState/SchM1M/BNCSubtractionAmt M1NC line 32: ReturnState/ReturnDataState/SchM1NC/TotalAmt</p>	Message update
0684	Calculation	<p>M1NC If lines 1-30 are not present, then line 31 should not be present</p> <p>Xpath: M1NC line 1: ReturnState/ReturnDataState/SchM1NC/HomeMortgDebtCancelAmt M1NC line 30: ReturnState/ReturnDataState/SchM1NC/BlankEight M1NC line 31: ReturnState/ReturnDataState/SchM1NC/IRACovSecStudentLoanIntAmt</p>	New
0687	Verification	<p>Schedule M1NC line 7, BlankOne must be left blank.</p> <p>Xpath: ReturnState/ReturnDataState/SchM1NC/BlankOne</p>	New
0689	Verification	<p>Schedule M1NC line 9, PaycheckProtectAmt must be left blank.</p> <p>Xpath: ReturnState/ReturnDataState/SchM1NC/PaycheckProtectAmt</p>	New

0700	Verification	<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>	
0701	Verification	<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>	
0702	Verification	<p>M1NR: if the spouse is a part-year resident, the date range must be less than one year.</p>	
0703	Verification	<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>	
0704	Verification	<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>	
0705	Verification	<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>	

0706	Verification	<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>	
0707	Verification	<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/TaxableIRAmt, ReturnData/IRS1040/TotalTaxablePensionsAmt 1040NR: ReturnData/IRS1040NR/TaxableIRAmt, ReturnData/IRS1040NR/TotalTaxablePensionsAmt</p>	
0708	Verification	<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>	
0709	Verification	<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>	

0710	Calculation	<p>M1NR line 15A must equal the sum of lines 1A through 14A.</p> <p>Xpath: M1NR Line 15A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips M1NR Line 14A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FederalAdjAmt</p>	Message and line reference changes
0711	Calculation	<p>M1NR line 15B must equal the sum of lines 1B through 14B.</p> <p>Xpath: M1NR Line 11B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1NR Line 1B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/WagesSalariesTips M1NR Line 14B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OFederalAdjAmt</p>	
0712	Calculation	<p>If M1NR line 15B is equal to or greater than 12,400, Schedule M1WFC line 6 must equal line 5 multiplied by M1NR line 30.</p> <p>Xpath: M1NR Line 15B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct</p>	Update thresholds and message

0713	Calculation	<p>Xpath: M1NR Line 27A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt M1NR Line 16A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EduExpenseAndCerBusExp ense M1NR Line 17A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmploymentTax M1NR Line 18A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/HealthSavings M1NR Line 19A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmployedHealthInsura nce M1NR Line 20A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/StudAlimonyTuitionFeeDe duction M1NR Line 21A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EarlyWithdrawalSavings M1NR Line 22A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine35Amt M1NR Line 23A:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine37a nd41Amt M1NR Line 24A:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine37a nd41Amt</p>	Message change and lines added
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0714	Calculation	<p>Xpath: M1NR Line 27B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt M1NR Line 16B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EduExpenseAndCerBusExpense M1NR Line 17B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmploymentTax M1NR Line 18B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/HealthSavings M1NR Line 19B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmployedHealthInsurance M1NR Line 20B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/StudentAlimonyTuitionFeeDeduction M1NR Line 21B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EarlyWithdrawalSavings M1NR Line 22B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine35Amt M1NR Line 23B:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine37a and41Amt M1NR Line 24B:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine37a and41Amt</p>	Message change and lines added
0715	Calculation	<p>M1NR line 29 must equal line 15A minus line 27A. Xpath: M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome M1NR Line 15A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome M1NR Line 27A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt</p>	Message and line reference changes

0716	Calculation	<p>M1NR line 30 must equal line 28 divided by line 29.</p> <p>Xpath: M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 28: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome</p>	Message and line reference changes
0717	Calculation	<p>M1NR line 32 must equal line 30 multiplied by line 31.</p> <p>Xpath: M1NR Line 32: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 31: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative</p>	Message and line reference changes
0720	Verification	<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>	
0721	Verification	<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>	

0722	Verification	<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>	
0729	Verification	<p>M1PSC line 3 date must be within the tax year</p> <p>Xpath: M1PSC Line 3: ReturnState/ReturnDataState/SchM1PSC/DeliveryDt</p>	
0730	Verification	<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>	
0731	Verification	<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>	
0732	Verification	<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>	

0733	Verification	<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>	
0734	Verification	<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>	
0735	Calculation	<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>	
0736	Calculation	<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>	
0737	Calculation	<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>	

0738	Verification	<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>	
0739	Calculation	<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/IncmAftAgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt</p>	
0740	Calculation	<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/IncmAftAgeDisabilityReqAmtPct M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAftAgeDisabilityReqAmt M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits</p>	
0741	Calculation	<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/DisabilityCompAftTotBenefits M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAftAgeDisabilityReqAmtPct</p>	

0750	Calculation	<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>	
0751	Calculation	<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>	
0752	Calculation	<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>	

0753	Calculation	<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>	
0754	Calculation	<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>	
0755	Calculation	<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>	
0760	Verification	<p>If any refundable credit schedule is present, schedule M1REF must be present.</p>	

0761	Verification	<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>	
0762	Verification	<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>	
0763	Verification	<p>M1REF line 3 number of qualifying children must equal number of qualifying children on M1ED.</p>	
0764	Verification	<p>M1REF line 4 must equal the total credit amount from all M1PSC schedules.</p> <p>Xpath: M1REF Line 4: ReturnState/ReturnDataState/SchM1REF/StillbornChildCreditAmt</p>	
0765	Verification	<p>If M1REF line 5 is greater than zero, M1RCR must be present</p> <p>Xpath: M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt</p>	

0766	Calculation	<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>	
0770	Calculation	<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>	
0771	Verification	<p>If M1SA line 19 is not zero, schedule M1CAT must be present.</p> <p>Xpath: M1SA Line 19: ReturnState/ReturnDataState/SchM1SA/CasualtyOrTheftLossesAmt</p>	
0772	Verification	<p>If M1SA line 20 is not zero, schedule M1UE must be present.</p> <p>Xpath: M1SA Line 20: ReturnState/ReturnDataState/SchM1SA/UnreimEmployeeBusExpnsAmt</p>	

0780	Verification	<p>Schedule M1WFC: taxpayers must not be married filing separate.</p> <p>Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus/MarriedFilingSeparate</p>	
0781	Verification	<p>Schedule M1WFC: no qualifying children, qualifying child #1 and #2 FirstName, MiddleInitial, LastName, ChildRelationship, MonthsChildLivedWithYouCnt, ChildDateOfBirth, QualifyingChildSSN must not be present.</p>	
0782	Verification	<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>	
0783	Verification	<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>	
0784	Verification	<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>	

0785	Verification	<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>	
0786	Verification	<p>If M1WFC line 4 answer is Yes and filing status is married filing joint, line 3 must be less than \$14,810 with no qualifying children, less than \$29,080 with one qualifying child, less than \$33,380 with two qualifying children less than \$33,690 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>	Update thresholds and message
0787	Verification	<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>	
0788	Verification	<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>	

0789	Verification	<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>	
0790	Verification	<p>The number of qualifying children on schedule M1WFC must correspond to the qualifying child information provided.</p>	
0791	Verification	<p>The qualifying child on the M1WFC has been claimed on another return.</p>	New
0800	Verification	<p>If the M23 is present, the submission must include the death certificate as a PDF attachment.</p>	
0801	Verification	<p>The M23 claimant name must match the in care of name on the return</p> <p>Xpath: M23 Claimant First Name: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/FirstName M23 Claimant Middle Initial: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/MiddleInitial M23 Claimant Last Name: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/LastName In Care Of Name: ReturnState/ReturnHeaderState/Filer/InCareOfNm</p>	
N/A	N/A	<p>M1NC line 10 must equal the sum of lines 1 - 9.</p> <p>Xpath: M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt M1NC line 1: ReturnState/ReturnDataState/SchM1NC/HomeMortgDebtCancelAmt M1NC line 9: ReturnState/ReturnDataState/SchM1NC/OtherAdjToIncomeAmt</p>	Inactivate

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N/A	N/A	<p>M1NC line 12 must equal the sum of lines 10 and 11.</p> <p>Xpath: M1NC line 12: ReturnState/ReturnDataState/SchM1NC/MNAGIAmt M1NC line 10: ReturnState/ReturnDataState/SchM1NC/TotalAmt M1 line 1: ReturnState/ReturnDataState/SchM1/FederalAdjustedGrossIncomeAmt</p>	Inactivate
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