

2022 M1PR ERCs

| <u>ERC #</u> | <u>2022 Error Rejection Message</u>  | <u>Changes to 2022</u> |
|--------------|--|------------------------|
| 0002         | The amended return indicator was checked. Minnesota does not accept amended returns for this tax type electronically.  |                        |
| 0006         | Transmitter is not authorized to send this type of return/transmission. ETIN not certified   |                        |
| 0008         | Form M1PR, duplicate filings are not allowed. Primary taxpayer previously filed either as primary taxpayer or spouse   |                        |
| 0009         | Form M1PR, duplicate filings are not allowed. Spouse previously filed either as primary taxpayer or spouse.  |                        |
| 0038         | The taxpayer name suffix may not appear in the last name field.  |                        |
| 0041         | Filing status type must exist, Renter, Homeowner, Nursing home or Adult foster care resident, or Mobile homeowner.   |                        |
| 0042         | Form M1PR, if filing joint return, primary ssn must not duplicate the spouse ssn.  |                        |
| 0043         | Form M1PR, primary taxpayer information is incomplete. The following are required: taxpayer name, social security number, and birthdate.   |                        |
| 0044         | Form M1PR, spouse (filing jointly) information is incomplete. The following are required: taxpayer name, social security number, and birth date. Otherwise, all spouse (filing jointly) information must be blank. |                        |
| 0046         | Street address contains invalid repeating information. Apt or unit must not be duplicated in the address.  |                        |
| 0080         | Tax period begin and end date must be significant.   |                        |
| 0081         | Birthdate must be in the past.   | New                    |
| 0090         | The return has bank information in the header. If no refund is claimed, the return must not have any bank information.   |                        |
| 0093         | Invalid bank routing number please verify this number with the financial institution.  |                        |

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| 0094 | The bank account number is not valid. The bank account number must not match a valid routing number.  |                               |
| 0099 | Form M1PR containing PROPST must be filed on or after March 15 for all counties.  |                               |
| 0100 | Form PROPST, taxpayer with delinquent tax checkbox is not eligible for property tax refund.   |                               |
| 0101 | Form M1PR, if mobile home owner checkbox is significant, Form CRP or form PROPST must be significant.   |                               |
| 0102 | If nursing home or adult foster care resident checkbox is checked, worksheet for line 18 must be present.   |                               |
| 0106 | Form M1PR, line 6 TotalIncomAmt must equal the sum of line 1 FederalAdjustedGrossIncomeAmt, line 2 SocialSecRailRoadBenefitsAmt, line 3 IRAAmt, line 4 TotalPaymentsReceivedAmt, and line 5 AddNontaxableIncome. If the sum of lines 1 through 5 is less than 0, line 6 must be zero.                   |                               |
| 0107 | If M1PR line 5 is present, then M1PR-AI must be present   |                               |
| 0108 | M1PR, line 8 DependentSubtraction must equal the amount from the table based on the number of dependents.   |                               |
| 0112 | Form M1PR, line 12 TotalSubtractionAmt must equal the sum of line 7 SubtractionAmount, line 8 DependentSubtraction, line 9 RetirementAccountSubAmt, line 10 OtherDeductionsAmt, and line 11 NCSubtractionAmt . If the OverSixtyFiveInd or DisabledInd checkbox is checked, subtraction amount is 4,450. | Updated message and threshold |
| 0116 | Form M1PR, line 16 RentPaidAmt must equal to or less than line 3 on Form CRP. Otherwise, line 16 must equal to Step 3 on Worksheet 2 BusinessUse if one exists.   |                               |
| 0118 | Form M1PR, line18 RefundableRentCreditAmt or line 22 RegularRefundAmt does not match the refund table amount.   |                               |
| 0119 | Form M1PR, line 19 PropertyTaxAmt requires form PROPST. If filing as mobile home owner, requires either PROPST or Form CRP (or  |                               |

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| 0120 | Form M1PR, line 19 PropertyTaxAmt must equal the sum of line 1 of the PROPST or If part of the home is rented or used for business, then it must equal Step 3 of Worksheet 2 BusinessUse or Mobile home owners must include amount from Step 3 of Worksheet 1. |  |
| 0121 | Form M1PR, if homeowner checkbox is significant, line 19 Property Tax amount must be greater than zero. If claiming the special property tax refund only, line 20 Special Refund must be greater than  |  |
| 0122 | Form M1PR, line 19 PropertyTaxAmt, if mobile home owner exists [Worksheet 1 Mobile Home Owner] Step 1 CRPAmt, Step 2 CYQualifyingTaxAmt, Step 3 TotMobileHomeOwnerAmt must all   |  |
| 0123 | Form M1PR, line 23 TotalRefundAmt must equal sum of line 18 RefundableRentCreditAmt, line 20 SpecialRefundAmt and line 22 RegularRefundAmt.  |  |
| 0125 | Form M1PR, line 25 PropertyTaxRefundAmt must equal line 23 TotalRefundAmt minus line 24 NonGameWildlifeContributionAmt   |  |
| 0130 | Form M1PR, line 30 PriorYrPropertyTaxAmt must be less than or equal to line 2 on PROPST. If there is no line 2, it must be less than or equal to line 5 of PROPST.   |  |
| 0133 | Form M1PR, line 33 PriorYrCurrentYrDifferenceAmt amount must equal line 29 AdjustedPropertyTaxAmt minus line 32  |  |
| 0140 | Form CRP, rental period must not exceed one year.  |  |
| 0142 | Form CRP rental period must fall within tax year.  |  |
| 0144 | Form CRP, if lines A or B are significant; worksheet for line 18 RefundableRentCreditAmt must exist.   |  |
| 0145 | Form CRP, line 5 AddNontaxableIncome of the M1PR must be greater than or equal to the Caretaker reduction amount.  |  |
| 0150 | Form M1PR, [Worksheet 1 Mobile Home Owners] Step 1 CRPAmt must not exceed 17 percent of line 3 of the CRP.   |  |
| 0151 | Form M1PR, [Worksheet 1 Mobile Home Owners] Step 2 CYQualifyingTaxAmt must not exceed the sum of line 1 CYQualifyingTaxAmt from all PROPSTs.   |  |
| 0152 | Form M1PR, [Worksheet 1 Mobile Home Owners] Step 3 TotMobileHomeOwnerAmt must equal the sum of Step 1 CRPAmt and Step 2 CYQualifyingTaxAmt.  |  |

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| 0155 | Worksheet 2 BusinessUse, Step 1 must equal line 1 of PROPST or if worksheet 1 exists then line 1 must equal line 3 of Worksheet 1 or if status equals renter then line 1 must equal the amount on line 3 of Form CRP |  |
| 0160 | Worksheet 3, Step 1 CYNewImprovementsAmt must equal the sum of current year new improvements for all PROPST.   |  |
| 0165 | The transmission must include an attached PDF death certificate if an M23 is present.  |  |
| 0166 | The M23 claimant name must match the in care of name on the return.  |  |

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|-------|---------------|---------|------|---------|
|       |               |         |      |         |