

ERC #	2024 Error Message	2024 Changes
0002	The amended return indicator was checked. Minnesota does not accept amended returns electronically.	
0006	Transmitter [ETIN] is not authorized to transmit Return Type M2. ETIN not certified.	
0009	Form M2, duplicate filings are not allowed. Primary taxpayer previously filed.	
0012	Form M2, MN tax ID must be registered under the correct FEIN. To change or correct tax type, contact Business Registration at 651-282-5225	
0022	Form M2, taxpayer FEIN number must equal FEIN number on form 1041.	
0023	Form M2, EstateOrTrustName must equal the EstateOrTrustName on federal Form 1041.	
0024	Form M2, FiduciaryTitleTxt must equal FiduciaryTitleTxt on federal Form 1041.	
0025	Form M2, DecedentsEstate indicator must equal DecedentsEstate box on federal form 1041.	
0026	Form M2, if trust indicator is significant, one of the indicators must exist on federal Form 1041: simple trust, complete trust , qualified disability trust, ESBT, or grantor type trust.	
0027	Form M2, fiscal year beginning must equal fiscal or calendar year beginning on federal Form 1041.	
0028	Form M2, fiscal year ending must equal fiscal or calendar year ending on federal Form 1041.	
0040	Tax period begin and end date are required	
0050	If return payment is requested, then payment date must be significant and may not be more than three days prior to or more than 180 days after the transmission date.	
0051	If estimated payment is requested, than payment date must be significant and may not be more than three days prior or more than 365 days after the transmission date.	
0052	Routing transit number supplied for ACH debit is invalid according to department records	

0053	The bank account number is not valid. The bank account number must not match a valid routing number.	
0201	Form M2 Checkbox DueProcessNonresidentInd is significant, Schedule M2RT must be present. Xpath: ReturnState/ReturnDataState/FormM2/FormM2Header/DueProcessNonresidentInd	
0204	Form M2 Line 4 must equal Line 75(E) FidAdd. Xpath: ReturnState/ReturnDataState/FormM2/Additions ReturnState/ReturnDataState/FormM2/TotAllocationAdjustments/AssignableShares/BenAdditions/FidAdd	Updated Line Numbers
0205	Form M2 Line 5 must equal the sum of Lines 1 through 4 FedTaxIncome, FidDedLoss, CapitalGain, and Additions. Xpath: ReturnState/ReturnDataState/FormM2/Subtotal ReturnState/ReturnDataState/FormM2/FedTaxIncome ReturnState/ReturnDataState/FormM2/FidDedLoss ReturnState/ReturnDataState/FormM2/CapitalGain ReturnState/ReturnDataState/FormM2/Additions	
0206	Form M2 Line 6 must equal Line 75(E) FidSubtraction. Xpath: ReturnState/ReturnDataState/FormM2/Subtractions ReturnState/ReturnDataState/FormM2/TotAllocationAdjustments/AssignableShares/BenSubtractions/FidSubtraction	Updated Line Numbers
0207	M2 Line 12 must equal NIIT line 23. Xpath: ReturnState/ReturnDataState/FormM2/MNNIITAmt ReturnState/ReturnDataState/SchNIIT/MNNNetInvestIncomeTaxAmt	New
0208	Form M2 Line 8 must equal the sum of Line 6 and Line 7. Xpath: ReturnState/ReturnDataState/FormM2/TotalSub ReturnState/ReturnDataState/FormM2/Subtractions ReturnState/ReturnDataState/FormM2/FidIncome	

0209	<p>Form M2 Line 9 must equal Line 5 minus Line 8.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/MNTaxIncome ReturnState/ReturnDataState/FormM2/Subtotal ReturnState/ReturnDataState/FormM2/TotalSub</p>	
0210	<p>Form M2 Line 10 must equal amount from the Minnesota tax table.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/TaxTable</p>	
0211	<p>Form M2 line 11 is significant, Schedule M2SB must be present.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/TaxSPortion</p>	
0212	<p>Form M2 Line 13 must equal the sum of Schedule M1LS Line 11 and Schedule M2MT Line 18.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/TotalTax/Amount ReturnState/ReturnDataState/SchM1LS/LumpsumDistribution ReturnState/ReturnDataState/SchM2MT/TaxFromTable</p>	Updated Line Numbers Added Line Numbers
0213	<p>Form M2 Line 14 must equal the sum of all issued Schedule KF Line 50.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/CompTaxNonRes ReturnState/ReturnDataState/SchKF/StateCompositeIncomeTax Paid</p>	Updated Line Numbers
0214	<p>Form M2 Line 15 must equal M2 Line 10 through 14.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/TotlCurrentYrTax ReturnState/ReturnDataState/FormM2/TaxTable ReturnState/ReturnDataState/FormM2/TaxSPortion ReturnState/ReturnDataState/FormM2/MNNIITAmt ReturnState/ReturnDataState/FormM2/TotalTax/Amount ReturnState/ReturnDataState/FormM2/CompTaxNonRes</p>	Updated Line Numbers

0215	<p>M2 Line 24 TotalAmt, must equal the sum of all unused credit amounts.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/CarryoverCreditGrp/TotalAmt ReturnState/ReturnDataState/FormM2/CarryoverCreditGrp/CreditDetailsGrp/UnusedCredAmt</p>	New
0218	<p>Form M2 Line 57 must equal the sum of lines 43 through 56.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/SubAdditions ReturnState/ReturnDataState/FormM2/StateBondInterest ReturnState/ReturnDataState/FormM2/BlankLine55</p>	Updated Line Numbers Added Line Numbers
0219	<p>Form M2, Line 73 must equal the sum of lines 58 through 72.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/SubTtlSubtractions ReturnState/ReturnDataState/FormM2/BondInterest ReturnState/ReturnDataState/FormM2/BlankLine71</p>	Updated Line Numbers
0221	<p>Form M2, Line 38 TotalTaxInterestPenaltyDue is significant, Lines 39 through 41 should not be significant</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/TotalTaxInterestPenaltyDue ReturnState/ReturnDataState/FormM2/OverPymt ReturnState/ReturnDataState/FormM2/EstTaxPymt ReturnState/ReturnDataState/FormM2/Refund</p>	Updated Line Numbers
0222	<p>Schedule M2NM Line a9 must equal lthe sum of Line b9 and Line c9.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2NM/TotalAmt/TotalIncAmt ReturnState/ReturnDataState/SchM2NM/MNPortionAmt/TotalIncAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalIncAmt</p>	

0223	<p>Schedule M2NM Line c9 must equal the sum of Line c1 through Line c8.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalIncAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/InterestIncAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/OtherIncome</p>	
0224	<p>Schedule M2NM line a16 must equal the sum of line b16 and line c16.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2NM/TotalAmt/TotalAddAmt ReturnState/ReturnDataState/SchM2NM/MNPortionAmt/TotalAddAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalAddAmt</p>	Updated Line Numbers
0225	<p>Schedule M2NM Line c16 must equal the sum of Line c9 through Line c15.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalAddAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalIncAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/OtherAddAmt</p>	Updated Line Numbers Added Line Number
0226	<p>Schedule M2NM Line a33 must equal the sum of Line b33 and Line c33.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2NM/TotalAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/MNPortionAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalSubAmt</p>	Updated Line Numbers

0227	<p>Schedule M2NM Line 34 must equal the difference of Line c33 from Line c16.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2NM/TotalINMAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalAddAmt</p>	Updated Line Numbers
0228	<p>Schedule M2NM Line 34 if positive, must equal M2 Line 7 or M2SB Line 6.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2NM/TotalINMAmt ReturnState/ReturnDataState/FormM2/Subtractions ReturnState/ReturnDataState/SchM2SB/FiduciaryIncomeNonMN</p>	Updated Line Numbers
0229	<p>Schedule M2NM Line 34 if negative, must match M2 Line 2 or M2SB Line 2 as a positive.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2NM/TotalINMAmt ReturnState/ReturnDataState/FormM2/FidDedLoss ReturnState/ReturnDataState/SchM2SB/FidDeductLosses</p>	Updated Line Numbers
0230	<p>Form M2, if Schedule M2MT indicator exists then Schedule M2MT must be significant.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/TotalTax/M2MTInd</p>	
0231	<p>Schedule M2MT Line 5A must equal the sum of Line 1A through 4A.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubTtlMinTaxAndAdd ReturnState/ReturnDataState/SchM2MT/TotalAmount/FedAltMinTaxableIncome ReturnState/ReturnDataState/SchM2MT/TotalAmount/FidDedAndLosses ReturnState/ReturnDataState/SchM2MT/TotalAmount/AddPortion ReturnState/ReturnDataState/SchM2MT/TotalAmount/ForeignDerivedIncomeDedAmt</p>	

0232	<p>Schedule M2MT, Line 5B must equal the sum of Line 1B through Line 4B.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubTotalMinTaxAndAdd ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/FederalMinTaxableIncome ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/FiduciaryDeductionsAndLosses ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/AdditionalPortion ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/ForeignDerivedIncomeDeductionAmount</p>	
0233	<p>Schedule M2MT, Line 7B must equal Line 5B minus Line 6B.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubAddDifference ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubTotalMinTaxAndAdd ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubPortion</p>	
0234	<p>Schedule M2MT Line 8 must equal Minnesota Line 7B divided by Line 7A.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/SubAddPercentage ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubAddDifference ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubAddDifference</p>	
0235	<p>Schedule M2MT Line 11 must equal Line 7A minus Line 10 Phaseout Exempt (\$75,000).</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/Subtotal ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubAddDifference</p>	

0236	<p>Schedule M2MT Line 12 must equal Line 11 multiplied by 25%.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/SubtotalPercentage ReturnState/ReturnDataState/SchM2MT/Subtotal</p>	
0237	<p>Schedule M2MT Line 15 must equal Line 7B minus Line 14.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/AllocatedExemption ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubAddDifference ReturnState/ReturnDataState/SchM2MT/SubAddExemption</p>	
0238	<p>Schedule M2MT Line 16 must equal Line 15 multiplied by 6.75%.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/AllocatedExemptionPct ReturnState/ReturnDataState/SchM2MT/AllocatedExemption</p>	
0239	<p>Schedule M2MT Line 17 must equal Form M2 Line 10. If Schedule M2MT Line 7A is \$46,360 or less, Line 17 must not be significant.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/TaxFromTable ReturnState/ReturnDataState/FormM2/TaxTable ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubAddDifference</p>	Updated amount
0240	<p>Schedule M2MT Line 18 must equal Line 16 minus Line 17. If Line 17 is greater than Line 16, Line 18 must be zero.</p> <p>Xpath: ReturnState/ReturnDataState/SchM2MT/TtlAltMinTax ReturnState/ReturnDataState/SchM2MT/AllocatedExemptionPct ReturnState/ReturnDataState/SchM2MT/TaxFromTable</p>	
0250	<p>Form M2, if Schedule M1LS indicator exists then Schedule M1LS must be significant.</p> <p>Xpath: ReturnState/ReturnDataState/FormM2/TotalTax/M1LSInd</p>	

0251	<p>Schedule M1LS Line 4 must equal Line 3 multiplied by 20%.</p> <p>Xpath: ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPct ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumDistributions</p>	
0252	<p>Schedule M1LS Line 5 must equal the amount from the tax table based on Line 4 and a single filing status.</p> <p>Xpath: ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPctTaxTble ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPct</p>	
0253	<p>On form M1LS Line 6 must equal Line 5 multiplied by 5.</p> <p>Xpath: ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPctTaxTbleIncr ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPctTaxTble</p>	
0254	<p>Schedule M1LS Line 9 must equal the amount from the tax table based on Line 8 and a single filing status.</p> <p>Xpath: ReturnState/ReturnDataState/SchM1LS/FederalLumpSumPctTaxTble ReturnState/ReturnDataState/SchM1LS/FederalLumpSumPct</p>	
0260	<p>Schedule ETP Line 3 must equal Line 1 minus Line 2.</p> <p>Xpath: ReturnState/ReturnDataState/SchETP/NetCommuterBenefitsPd ReturnState/ReturnDataState/SchETP/CommuterBenefitsPdParent ReturnState/ReturnDataState/SchETP/PassCostToEmployee</p>	
0261	<p>Schedule ETP Line 4 must equal Line 3 multiplied by 30%.</p> <p>Xpath: ReturnState/ReturnDataState/SchETP/TotalCommuterTaxCrdtParent ReturnState/ReturnDataState/SchETP/NetCommuterBenefitsPd</p>	

0299	Form M2, if the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM2/FormM2Header/TPDInd	
0901	Schedule NIIT line 1 must equal Federal form 8960 line 8. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalInvestIncomeClaimAmt	New
0903	Schedule NIIT line 5 cannot be a negative number. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalMNInvestIncomeAmt	New
0905	Schedule NIIT line 6, must equal Federal form 8960 line 11. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalDeductModsAmt	New
0908	Schedule NIIT line 8, cannot be a negative number. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalMNDeductModsAmt	New
0917	Schedule NIIT line 17 must be less than or equal to line 16. Xpath: ReturnState/ReturnDataState/SchNIIT/DistributeToBeneCharityAmt ReturnState/ReturnDataState/SchNIIT/MNNNetInvestIncomeAmt	New
0921	Schedule NIIT line 21 must be less than or equal to line 18. Xpath: ReturnState/ReturnDataState/SchNIIT/Allocated2MNAmt ReturnState/ReturnDataState/SchNIIT/UndistribMNNNetInvestTaxAmt	New
0923	Schedule NIIT line 23 must equal line 12 on form M2. Xpath: ReturnState/ReturnDataState/SchNIIT/MNNNetInvestIncomeTaxAmt ReturnState/ReturnDataState/FormM2/MNNIITAmt	New