

| ERC # | 2024 Error Message                                                                                                                                                                        | 2024 Changes |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 0002  | The amended return indicator was checked. Minnesota does not accept amended returns electronically.                                                                                       |              |
| 0006  | Transmitter is not authorized to send this type of return/transmission. ETIN not certified                                                                                                |              |
| 0009  | A return was previously submitted and accepted for this tax period and MN tax ID                                                                                                          |              |
| 0010  | A 7 digit MN tax ID is required                                                                                                                                                           |              |
| 0012  | Minnesota Tax ID must be registered under the correct Federal Employer Identification Number (FEIN). To change or correct your tax type please call Business Registration (651) 282-5225. |              |
| 0014  | If Entity Of Partner is CCorporation, SCorporation or Partnership then Partner FEIN is required                                                                                           |              |
| 0018  | If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required                                                                                   |              |
| 0019  | Preparer email must meet email address standards                                                                                                                                          |              |
| 0020  | Contact Person email must meet email address standards                                                                                                                                    |              |
| 0040  | Tax period begin date is required                                                                                                                                                         |              |
| 0041  | Tax year end date is required                                                                                                                                                             |              |
| 0042  | Fiscal Year End Date may not be greater than Fiscal Year Begin Date plus 373 days                                                                                                         |              |
| 0044  | Tax period end date may not be less than tax period begin date                                                                                                                            |              |
| 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, then 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                                                                                                  |              |

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| 0053 | The bank account number is not valid. The bank account number must not match a valid routing number.                                                                                                                                                               |                      |
| 0299 | If the TPD indicator exists, Schedule TPD must be present.<br>Xpath:<br>ReturnState/ReturnDataState/FormM3/FormM3Header/TPDInd                                                                                                                                     |                      |
| 0301 | Form M3 Line 2 must equal the sum of all Schedule KPI Line 33 for Partner(s)/Shareholder(s).<br>Xpath:<br>ReturnDataState/FormM3/PassThroughTaxAmt<br>ReturnState/ReturnDataState/SchKPI/PassThroughEntTax                                                         | Updated Line Numbers |
| 0302 | Form M3 Line 3 must equal the sum of all Schedule KPI Line 54 for Partner(s)/Shareholder(s).<br>Xpath:<br>ReturnDataState/FormM3/CompositePayment<br>ReturnDataState/SchKPI/MNPrtshipCompositeIncTaxAmt                                                            | Updated Line Numbers |
| 0303 | Form M3 Line 4 must equal the sum of all Schedule KPI Line 55 for Partner(s)/Shareholder(s).<br>Xpath:<br>ReturnDataState/FormM3/NRTaxWithheld<br>ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt                                                                  | Updated Line Numbers |
| 0311 | Form M3, Line 12 TotalNonrefundableCreditsAmt must not be greater than Line 1.<br>Xpath:<br>ReturnState/ReturnDataState/FormM3/TotalNonrefundableCreditsAmt<br>ReturnState/ReturnDataState/FormM3/MinimumFee                                                       |                      |
| 0312 | Form M3 Line 17 must equal M3 Line 13 minus M3 Line 16, unless Line 16 is greater than Line 13.<br>Xpath:<br>ReturnDataState/FormM3/TaxDueAfterTaxCredits<br>ReturnDataState/FormM3/TaxBeforeCreditsAndPayments<br>ReturnDataState/FormM3/TotalPmtsCreditsDeferral |                      |

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| 0325 | <p>Form M3A Line 5a must not be greater than M3A Line 5b.</p> <p>Xpath:<br/> ReturnDataState/SchM3A/AllSales/InState<br/> ReturnDataState/SchM3A/AllSales/Total</p>                                                                                                                        |                      |
| 0326 | <p>Form M3A Line 6 must equal the total of M3A Lines 3 through 5 in column A.</p> <p>Xpath:<br/> ReturnDataState/SchM3A/MinimumFeeCalculation<br/> ReturnDataState/SchM3A/AllProperty/TotPropOwned<br/> ReturnDataState/SchM3A/AllPayroll<br/> ReturnDataState/SchM3A/AllSales/InState</p> |                      |
| 0330 | <p>Schedule KPI Lines 54 and 55 must not both be greater than zero.</p> <p>Xpath:<br/> ReturnDataState/SchKPI/MNPrtsipCompositeIncTaxAmt<br/> ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt</p>                                                                                          | Updated Line Numbers |
| 0331 | <p>If Schedule AWC Line 1 is present, then Shareholder/Partner USAddress or ForeignAddress is required, but not both.</p> <p>Xpath:<br/> ReturnDataState/FormAWC/AppportionedDistIncState<br/> ReturnDataState/FormAWC/FormAWCHheader/Header/Address</p>                                   |                      |
| 0340 | <p>Schedule PTE, line 29 PTETaxAmt must equal M3 line 2.</p> <p>Xpath:<br/> ReturnDataState/SchPTE/PTETaxAmt<br/> ReturnDataState/FormM3/PassThroughTaxAmt</p>                                                                                                                             |                      |
| 0341 | <p>Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt.</p> <p>Xpath:<br/> ReturnDataState/SchPTE/PTETaxAmt<br/> ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt</p>                                                                               |                      |

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| 0900 | Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt<br>ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt<br>ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt |  |
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| 0002  | The amended return indicator was checked. Minnesota does not accept amended returns electronically.                                                                                 |              |
| 0006  | Transmitter is not authorized to send this type of return/transmission. ETIN not certified.                                                                                         |              |
| 0009  | A return was previously submitted and accepted for this tax period and MN tax ID                                                                                                    |              |
| 0010  | A 7 digit MN tax ID is required                                                                                                                                                     |              |
| 0012  | Minnesota Tax ID must be registered under the correct Federal Employer Identification Number (FEIN). To change or correct your tax type, call Business Registration at 651-282-5225 |              |
| 0013  | The Subsidiary MN Tax ID submitted must match MN Department of Revenue records and be active                                                                                        |              |
| 0015  | The parent MN tax ID has been used for more than one entity associated with this tax return                                                                                         |              |
| 0016  | The parent FEIN has been used for more than one entity associated with this tax return                                                                                              |              |
| 0017  | The parent business name has been used for more than one entity associated with this tax return                                                                                     |              |
| 0018  | If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required                                                                             |              |
| 0021  | If Business Representative Name is present then Business Representative Phone Number is required                                                                                    |              |
| 0040  | Tax period begin date is required                                                                                                                                                   |              |
| 0041  | Tax year end date is required                                                                                                                                                       |              |
| 0043  | Tax period end date is required and must not be greater than the tax period begin date plus 373 days                                                                                |              |
| 0044  | Fiscal Year End Date may not be less than Fiscal Year Begin Date                                                                                                                    |              |
| 0050  | If return payment is requested, then payment date must exist and may not be more than three days prior to or more than 180 days after the transmission date.                        |              |

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| 0051 | If estimated payment is requested, than payment date must exist 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.                                                                                                                                                                                                                                                                                                                                                               |                                           |
| 0400 | If the TPD indicator exists, Schedule TPD must be present.<br>Xpath:<br>ReturnState/ReturnDataState/FormM4/FormM4Header/TPDInd                                                                                                                                                                                                                                                                                                                                     |                                           |
| 0401 | Form M4 line 1 must equal the sum of all M4T line 27<br>Xpath:<br>ReturnState/ReturnDataState/FormM4/TaxDue<br>ReturnState/ReturnDataState/SchM4T/M4T/TotalNetTax                                                                                                                                                                                                                                                                                                  |                                           |
| 0409 | Form M4 Line 11 must equal sum of M4 Lines 4 through 10.<br>Xpath:<br>ReturnDataState/FormM4/TotalPmtsCreditsDeferral<br>ReturnDataState/FormM4/RefundableTaxCredit<br>ReturnDataState/FormM4/HistoricCredit/CreditAmt<br>ReturnDataState/FormM4/SustainAvFuelCreditGrp/CreditAmt<br>ReturnDataState/FormM4/MNBackupWithholdingAmt<br>ReturnDataState/FormM4/CreditFromPrevYr<br>ReturnDataState/FormM4/AmountPaidEstimated<br>ReturnDataState/FormM4/ExtensionPmt | Updated Line Numbers<br>Added Line Number |
| 0410 | Form M4 Line 12 must equal Line 3 minus Line 11.<br>Xpath:<br>ReturnDataState/FormM4/TaxDueAfterTaxCredits<br>ReturnDataState/FormM4/NetIncomeTax<br>ReturnDataState/FormM4/TotalPmtsCreditsDeferral                                                                                                                                                                                                                                                               | Updated Line Numbers                      |
| 0411 | If Form M4 Line 12 is negative then Line 13 must equal zero.<br>Xpath:<br>ReturnDataState/FormM4/TaxDueAfterTaxCredits<br>ReturnDataState/FormM4/Penalty                                                                                                                                                                                                                                                                                                           | Updated Line Numbers                      |

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| 0412 | <p>If Form M4 Line 12 is negative then Line 14 must equal zero.</p> <p>Xpath:<br/> ReturnDataState/FormM4/TaxDueAfterTaxCredits<br/> ReturnDataState/FormM4/InterestDue</p>                                                                                                              | Updated Line Numbers |
| 0428 | <p>The sum of Form M4A line 8b's must not be greater than M4A line 8a.</p> <p>Xpath:<br/> ReturnDataState/SchM4A/InMinnesota/SalesGrossReceipts<br/> ReturnDataState/SchM4A/InAndOutsideMinnesota/ SalesGrossReceipts</p>                                                                |                      |
| 0900 | <p>Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.</p> <p>Xpath:<br/> ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt<br/> ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt<br/> ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt</p> |                      |

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| 0009  | A return was previously submitted and accepted for this tax period and MN tax ID.                                                                                                   |              |
| 0010  | A 7 digit MN tax ID is required                                                                                                                                                     |              |
| 0012  | Minnesota Tax ID must be registered under the correct Federal Employer Identification Number (FEIN). To change or correct your tax type, call Business Registration at 651-282-5225 |              |
| 0013  | The Subsidiary MN Tax ID submitted must match MN Department of Revenue records and be active                                                                                        |              |
| 0014  | If Entity Of Shareholder/Partner is Exempt org then Shareholder/Partner FEIN is required                                                                                            |              |
| 0018  | If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required                                                                             |              |
| 0019  | Preparer email must meet email address standards                                                                                                                                    |              |
| 0020  | Business Representative email must meet email address standards                                                                                                                     |              |
| 0041  | Tax year End Date is required                                                                                                                                                       |              |
| 0043  | Tax period end date is required and must not be greater than the tax period begin date plus 373 days                                                                                |              |
| 0044  | Fiscal Year End Date may not be less than Fiscal Year Begin Date                                                                                                                    |              |
| 0050  | If return payment is requested, then payment date must exist 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, then payment date must exist and may not be more than three days prior or more than 365 days after the transmission date.                        |              |



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| 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.                                                                                                                                                                                                                                                                                                                                    |                      |
| 0299 | If the TPD indicator exists, Schedule TPD must be present.<br>Xpath:<br>ReturnState/ReturnDataState/FormM8/FormM8Header/TPDInd                                                                                                                                                                                                                                                                                                          |                      |
| 0800 | If Form M8 Line 1 is greater than zero, the S Corp Built In Gain Indicator and/or Passive Income Indicator and/or Recapture LIFO Indicator must be indicated.<br>Xpath:<br>ReturnDataState/FormM8/SCorporationTaxes/TaxDue<br>ReturnDataState/FormM8/SCorporationTaxes/SCorpBuiltInGainsIndicator<br>ReturnDataState/FormM8/SCorporationTaxes/PassiveIncomeIndicator<br>ReturnDataState/FormM8/SCorporationTaxes/RecaptureLIFOIndicator |                      |
| 0802 | Form M8 Line 3 must equal the sum of all Schedule KS line 33 for Partner(s)/Shareholder(s)<br>Xpath:<br>ReturnDataState/FormM8/PassThroughTaxAmt<br>ReturnState/ReturnDataState/SchKS/PassThroughEntTax                                                                                                                                                                                                                                 | Updated Line Numbers |
| 0803 | Form M8 Line 4 must equal the sum of all Schedule KS Line 52.<br>Xpath:<br>ReturnDataState/FormM8/CompositePayment<br>ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt                                                                                                                                                                                                                                                                | Updated Line Numbers |
| 0804 | Form M8 Line 5 must equal the sum of all Schedule KS Line 53.<br>Xpath:<br>ReturnDataState/FormM8/NRTaxWithheld<br>ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt                                                                                                                                                                                                                                                                       | Updated Line Numbers |

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| 0805 | <p>If Form M8 Line 5 indicator exists, M8 Line 5 amount must be equal to or great than zero.</p> <p>Xpath:<br/>ReturnDataState/FormM8/NonResWithholdingAttachmentInd<br/>ReturnDataState/FormM8/NRTaxWithheld</p>                                                                                                                               |  |
| 0806 | <p>Form M8 Line 7 must be less than or equal to the sum of M8 Line 1 and M8 Line 2.</p> <p>Xpath:<br/>ReturnDataState/FormM8/NonRefundableCredits<br/>ReturnDataState/FormM8/SCorporationTaxes/TaxDue<br/>ReturnDataState/FormM8/MinimumFee</p>                                                                                                 |  |
| 813  | <p>Form M8, Line 13 TotalNonrefundableCreditsAmt must not be larger than the sum of M8 Lines 1 and 2.</p> <p>Xpath:<br/>ReturnState/ReturnDataState/FormM8/TotalNonrefundableCreditsAmt<br/>ReturnState/ReturnDataState/FormM8/SCorporationTaxes/TaxDue<br/>ReturnState/ReturnDataState/FormM8/MinimumFee</p>                                   |  |
| 0815 | <p>Form M8 Line 20 must equal M8 Line 16 minus M8 Line 19, unless Line 16 is less than Line 19.</p> <p>Xpath:<br/>ReturnDataState/FormM8/TaxDueAfterTaxCredits<br/>ReturnDataState/FormM8/NetIncomeTax<br/>ReturnDataState/FormM8/TotalPmtsCreditsDeferral</p>                                                                                  |  |
| 0825 | <p>Form M8A line 5A must not be greater than line 5B.</p> <p>Xpath:<br/>ReturnDataState/SchM8A/SalesFactor/InState<br/>ReturnDataState/SchM8A/SalesFactor/Total</p>                                                                                                                                                                             |  |
| 0826 | <p>Form M8A Line 6 must equal the sum of M8A Lines 3A through 5A, TotalPropertyFactor, PayrollFactor, and SalesFactor.</p> <p>Xpath:<br/>ReturnDataState/SchM8A/TotApportFractionInState<br/>ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor<br/>ReturnDataState/SchM8A/PayrollFactor<br/>ReturnDataState/SchM8A/SalesFactor/InState</p> |  |

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| 0830 | <p>Schedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS.</p> <p>Xpath:<br/>ReturnDataState/SchKS/MNShrholderCompositeIncTaxAmt<br/>ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt</p>                                                                | Updated Line Numbers |
| 0840 | <p>Sch PTE line 29 PTETaxAmt must equal M8 line 3.</p> <p>Xpath:<br/>ReturnDataState/SchPTE/PTETaxAmt<br/>ReturnDataState/FormM8/PassThroughTaxAmt</p>                                                                                                                                | Updated Line Numbers |
| 0841 | <p>Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt.</p> <p>Xpath:<br/>ReturnDataState/SchPTE/PTETaxAmt<br/>ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt</p>                                                                            |                      |
| 0842 | <p>Schedule PTE, line 28 PTERPTaxAmt must be zero.</p> <p>Xpath:<br/>ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt</p>                                                                                                                                                               |                      |
| 0900 | <p>Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.</p> <p>Xpath:<br/>ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt<br/>ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt<br/>ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt</p> |                      |