

Error Code	2024 M2 Error Message	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.	
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/Assignable Shares/BenAdditions/FidAdd	Line Numbers Updated
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/Assignable Shares/BenSubtractions/FidSubtraction	Line Numbers Updated
0207	M2 Line 12 must equal NIIT line 23. Xpath: ReturnState/ReturnDataState/FormM2/MNNIITAmt ReturnState/ReturnDataState/SchNIIT/MNNetInvestIncomeTaxAmt	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	Form M2 Line 9 must equal Line 5 minus Line 8. Xpath: ReturnState/ReturnDataState/FormM2/MNTaxIncome ReturnState/ReturnDataState/FormM2/Subtotal ReturnState/ReturnDataState/FormM2/TotalSub	
0210	Form M2 Line 10 must equal amount from the Minnesota tax table. Xpath: ReturnState/ReturnDataState/FormM2/TaxTable	
0211	Form M2 line 11 is significant, Schedule M2SB must be present. Xpath: ReturnState/ReturnDataState/FormM2/TaxSPortion	

0213	Form M2 Line 14 must equal the sum of all issued Schedule KF Line 50. Xpath: ReturnState/ReturnDataState/FormM2/CompTaxNonRes ReturnState/ReturnDataState/SchKF/StateCompositeIncomeTaxPaid	Line Numbers Updated
0214	Form M2 Line 15 must equal M2 Line 10 through 14. 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	Line Numbers Updated
0215	M2 Line 24 TotalAmt, must equal the sum of all unused credit amounts. Xpath: ReturnState/ReturnDataState/FormM2/CarryoverCreditGrp/TotalAmt ReturnState/ReturnDataState/FormM2/CarryoverCreditGrp/CreditDetailsGrp/ UnusedCredAmt	New
0218	Form M2 Line 57 must equal the sum of lines 43 through 56. Xpath: ReturnState/ReturnDataState/FormM2/SubAdditions ReturnState/ReturnDataState/FormM2/StateBondInterest ReturnState/ReturnDataState/FormM2/BlankLine55	Line Numbers Updated
0219	Form M2, Line 73 must equal the sum of lines 58 through 72. Xpath: ReturnState/ReturnDataState/FormM2/SubTtlSubtractions ReturnState/ReturnDataState/FormM2/BondInterest ReturnState/ReturnDataState/FormM2/BlankLine71	Line Numbers Updated
0221	Form M2, Line 38 TotalTaxInterestPenaltyDue is significant, Lines 39 through 41 should not be significant Xpath: ReturnState/ReturnDataState/FormM2/TotalTaxInterestPenaltyDue ReturnState/ReturnDataState/FormM2/OverPymt ReturnState/ReturnDataState/FormM2/EstTaxPymt ReturnState/ReturnDataState/FormM2/Refund	Line Numbers Updated
0222	Schedule M2NM Line a9 must equal lthe sum of Line b9 and Line c9. Xpath: ReturnState/ReturnDataState/SchM2NM/TotalAmt/TotalIncAmt ReturnState/ReturnDataState/SchM2NM/MNPortionAmt/TotalIncAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalIncAmt	

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0223	Schedule M2NM Line c9 must equal the sum of Line c1 through Line c8. Xpath: ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalIncAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/InterestIncAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/OtherIncome	
0224	Schedule M2NM line a16 must equal the sum of line b16 and line c16. Xpath: ReturnState/ReturnDataState/SchM2NM/TotalAmt/TotalAddAmt ReturnState/ReturnDataState/SchM2NM/MNPportionAmt/TotalAddAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalAddAmt	Line Numbers Updated
0225	Schedule M2NM Line c16 must equal the sum of Line c9 through Line c15. Xpath: ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalAddAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalIncAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/OtherAddAmt	Line Numbers Updated
0226	Schedule M2NM Line a33 must equal the sum of Line b33 and Line c33. Xpath: ReturnState/ReturnDataState/SchM2NM/TotalAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/MNPportionAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalSubAmt	Line Numbers Updated
0227	Schedule M2NM Line 34 must equal the difference of Line c33 from Line c16. Xpath: ReturnState/ReturnDataState/SchM2NM/TotalNMAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalAddAmt	Line Numbers Updated
0228	Schedule M2NM Line 34 if positive, must equal M2 Line 7 or M2SB Line 6. Xpath: ReturnState/ReturnDataState/SchM2NM/TotalNMAmt ReturnState/ReturnDataState/FormM2/FidIncome ReturnState/ReturnDataState/SchM2SB/FiduciaryIncomeNonMN	Line Numbers Updated
0229	Schedule M2NM Line 34 if negative, must match M2 Line 2 or M2SB Line 2 as a positive. Xpath: ReturnState/ReturnDataState/SchM2NM/TotalNMAmt ReturnState/ReturnDataState/FormM2/FidDedLoss ReturnState/ReturnDataState/SchM2SB/FidDeductLosses	Line Numbers Updated

0230	Form M2, if Schedule M2MT indicator exists then Schedule M2MT must be significant. Xpath: ReturnState/ReturnDataState/FormM2/TotalTax/M2MTInd	
0231	Schedule M2MT Line 5A must equal the sum of Line 1A through 4A. Xpath: ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubTtlMinTaxAndAdd ReturnState/ReturnDataState/SchM2MT/TotalAmount/FedAltMinTaxableInc ome ReturnState/ReturnDataState/SchM2MT/TotalAmount/FidDedAndLosses ReturnState/ReturnDataState/SchM2MT/TotalAmount/AddPortion ReturnState/ReturnDataState/SchM2MT/TotalAmount/ForeignDerivedIncDe dAmt	
0232	Schedule M2MT, Line 5B must equal the sum of Line 1B through Line 4B. Xpath: ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubTtlMi nTaxAndAdd ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/FedAltMi nTaxableIncome ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/FidDedA ndLosses ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/AddPorti on ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/ForeignD erivedIncDedAmt	
0233	Schedule M2MT, Line 7B must equal Line 5B minus Line 6B. Xpath: ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubAdd Difference ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubTtlMi nTaxAndAdd ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubPorti on	
0234	Schedule M2MT Line 8 must equal Minnesota Line 7B divided by Line 7A. Xpath: ReturnState/ReturnDataState/SchM2MT/SubAddPercentage ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubAdd Difference ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubAddDifference	

0235	Schedule M2MT Line 11 must equal Line 7A minus Line 10 PhaseoutExempt (\$75,000). Xpath: ReturnState/ReturnDataState/SchM2MT/Subtotal ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubAddDifference	
0236	Schedule M2MT Line 12 must equal Line 11 multiplied by 25%. Xpath: ReturnState/ReturnDataState/SchM2MT/SubtotalPercentage ReturnState/ReturnDataState/SchM2MT/Subtotal	
0237	Schedule M2MT Line 15 must equal Line 7B minus Line 14. Xpath: ReturnState/ReturnDataState/SchM2MT/AllocatedExemption ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubAddDifference ReturnState/ReturnDataState/SchM2MT/SubAddExemption	
0238	Schedule M2MT Line 16 must equal Line 15 multiplied by 6.75%. Xpath: ReturnState/ReturnDataState/SchM2MT/AllocatedExemptionPct ReturnState/ReturnDataState/SchM2MT/AllocatedExemption	
0239	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. Xpath: ReturnState/ReturnDataState/SchM2MT/TaxFromTable ReturnState/ReturnDataState/FormM2/TaxTable ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubAddDifference	Amount Updated
0240	Schedule M2MT Line 18 must equal Line 16 minus Line 17. If Line 17 is greater than Line 16, Line 18 must be zero. Xpath: ReturnState/ReturnDataState/SchM2MT/TtlAltMinTax ReturnState/ReturnDataState/SchM2MT/AllocatedExemptionPct ReturnState/ReturnDataState/SchM2MT/TaxFromTable	
0250	Form M2, if Schedule M1LS indicator exists then Schedule M1LS must be significant. Xpath: ReturnState/ReturnDataState/FormM2/TotalTax/M1LSInd	

0251	Schedule M1LS Line 4 must equal Line 3 multiplied by 20%. Xpath: ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPct ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumDistributions	
0252	Schedule M1LS Line 5 must equal the amount from the tax table based on Line 4 and a single filing status. Xpath: ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPctTaxTble ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPct	
0253	On form M1LS Line 6 must equal Line 5 multiplied by 5. Xpath: ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPctTaxTbleIncr ReturnState/ReturnDataState/SchM1LS/RemainingLumpSumPctTaxTble	
0254	Schedule M1LS Line 9 must equal the amount from the tax table based on Line 8 and a single filing status. Xpath: ReturnState/ReturnDataState/SchM1LS/FederalLumpSumPctTaxTble ReturnState/ReturnDataState/SchM1LS/FederalLumpSumPct	
0260	Schedule ETP Line 3 must equal Line 1 minus Line 2. Xpath: ReturnState/ReturnDataState/SchETP/NetCommuterBenefitsPd ReturnState/ReturnDataState/SchETP/CommuterBenefitsPdParent ReturnState/ReturnDataState/SchETP/PassCostToEmployee	
0261	Schedule ETP Line 4 must equal Line 3 multiplied by 30%. Xpath: ReturnState/ReturnDataState/SchETP/TotalCommuterTaxCrdtParent ReturnState/ReturnDataState/SchETP/NetCommuterBenefitsPd	
0299	Form M2, if the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM2/FormM2Header/TPDInd	
0900	"Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4. Xpath: ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt"	

0901	Schedule NIIT line 1 must equal Federal form 8960 line 8. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalInvestIncomeClaimAmt Fed XPath: IRS8960/TotalIncomeAmt	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 Fed XPath: IRS8960/TotalDeductionModificationAmt	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/MNNetInvestIncomeAmt	New
0921	Schedule NIIT line 21 must be less than or equal to line 18. Xpath: ReturnState/ReturnDataState/SchNIIT/Allocated2MNAmt ReturnState/ReturnDataState/SchNIIT/UndistribMNNetInvestTaxAmt	New