

ERC #	2025 Error Rejection Message	2025 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 77(E) FidAdd. Xpath: ReturnState/ReturnDataState/FormM2/Additions ReturnState/ReturnDataState/FormM2/TotAllocationAdjustments/AssignableShares/BenAdditions/FidAdd	Line Number change
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 77(E) FidSubtraction. Xpath: ReturnState/ReturnDataState/FormM2/Subtractions ReturnState/ReturnDataState/FormM2/TotAllocationAdjustments/AssignableShares/BenSubtractions /FidSubtraction	Line Number change
0207	M2 Line 12 must equal NIIT line 23. Xpath: ReturnState/ReturnDataState/FormM2/MNNIITAmt ReturnState/ReturnDataState/SchNIIT/MNNNetInvestIncomeTaxAmt	
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 51 . Xpath: ReturnState/ReturnDataState/FormM2/CompTaxNonRes ReturnState/ReturnDataState/SchKF/StateCompositeIncomeTaxPaid	Line Number change
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	
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	

0216	If M2 Line 32 has an amount; then M2 Lines 22e and 22f must also have amounts. . Xpath: ReturnState/ReturnDataState/FormM2/MNIncrRsrchRfndCreditAmt ReturnState/ReturnDataState/FormM2/UnusedNonRfndCreditCurYrAmt ReturnState/ReturnDataState/FormM2/UNRCCurrentYrCarryover	New ERC 2025
0218	Form M2 Line 58 must equal the sum of Lines 44 through 57. Xpath: ReturnState/ReturnDataState/FormM2/SubAdditions ReturnState/ReturnDataState/FormM2/StateBondInterest ReturnState/ReturnDataState/FormM2/BlankLine55	Line Number change
0219	Form M2, Line 75 must equal the sum of Lines 59 through 74. Xpath: ReturnState/ReturnDataState/FormM2/SubTtlSubtractions ReturnState/ReturnDataState/FormM2/BondInterest ReturnState/ReturnDataState/FormM2/BlankLine74	Line Number change
0221	Form M2, Line 39 TotalTaxInterestPenaltyDue is significant; then Lines 40 through 42 should not be significant Xpath: ReturnState/ReturnDataState/FormM2/TotalTaxInterestPenaltyDue ReturnState/ReturnDataState/FormM2/OverPymt ReturnState/ReturnDataState/FormM2/EstTaxPymt ReturnState/ReturnDataState/FormM2/Refund	Line Number change
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	
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/MNPortionAmt/TotalAddAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalAddAmt	
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	

0226	Schedule M2NM Line a34 must equal the sum of Line b34 and Line c34. Xpath: ReturnState/ReturnDataState/SchM2NM/TotalAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/MNPortionAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalSubAmt	Line Number change
0227	Schedule M2NM Line 35 must equal Line c16 minus Line 34. Xpath: ReturnState/ReturnDataState/SchM2NM/TotalNMAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalSubAmt ReturnState/ReturnDataState/SchM2NM/NonMNAmt/TotalAddAmt	Line Number change
0228	Schedule M2NM Line 35 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 Number change
0229	Schedule M2NM Line 35 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 Number change
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/FedAltMinTaxableIncome ReturnState/ReturnDataState/SchM2MT/TotalAmount/FidDedAndLosses ReturnState/ReturnDataState/SchM2MT/TotalAmount/AddPortion ReturnState/ReturnDataState/SchM2MT/TotalAmount/ForeignDerivedIncDedAmt	
0232	Schedule M2MT, Line 5B must equal the sum of Line 1B through Line 4B. Xpath: ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubTtlMinTaxAndAdd ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/FedAltMinTaxableIncome ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/FidDedAndLosses ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/AddPortion ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/ForeignDerivedIncDedAmt	
0233	Schedule M2MT, Line 7B must equal Line 5B minus Line 6B. Xpath: ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubAddDifference ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubTtlMinTaxAndAdd ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubPortion	

0234	Schedule M2MT Line 8 must equal Minnesota Line 7B divided by Line 7A. Xpath: ReturnState/ReturnDataState/SchM2MT/SubAddPercentage ReturnState/ReturnDataState/SchM2MT/AmountAllocToMinnesota/SubAddDifference ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubAddDifference	
0235	Schedule M2MT Line11 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 \$47,660 or less, Line 17 must not be significant. If M2MT DetermineAmt checkbox is checked = rule is not valid. Xpath: ReturnState/ReturnDataState/SchM2MT/TaxFromTable ReturnState/ReturnDataState/FormM2/TaxTable ReturnState/ReturnDataState/SchM2MT/TotalAmount/SubAddDifference	Updated amount & added additional rule
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	
0283	Schedule KPINC Lines 1 through 30 sum must equal KPINC Line 31. . Xpath: ReturnDataState/SchKPINC/FICATipCreditAmt ReturnDataState/SchKPINC/FTIOtherAdjAmt ReturnDataState/SchKPINC/FTITotalLinesAmt	New ERC for 2025
0285	SchKSNC Lines 1 through 30 sum must equal KSNC Line 31. . Xpath: ReturnDataState/SchKSNC/FICATipCreditAmt ReturnDataState/SchKSNC/FTIOtherAdjAmt ReturnDataState/SchKSNC/FTITotalLinesAmt	New ERC for 2025
0286	Form M2NC Line 31 must equal the sum of M2NC Lines 1 through 30. . Xpath: ReturnDataState/SchM2NC/FICATipCreditAmt ReturnDataState/SchM2NC/FTIOtherAdjAmt ReturnDataState/SchM2NC/FTITotalLinesAmt	New ERC 2025
0287	Form M2SBNC Line 31 must equal the sum of M2SBNC Lines 1 through 30. . Xpath: ReturnDataState/SchSBNC/FICATipCreditAmt ReturnDataState/SchSBNC/FTIOtherAdjAmt ReturnDataState/SchSBNC/FTITotalLinesAmt	New ERC 2025

0288	Form KFNC Line 31 must equal the sum of KFNC Lines 1 through 30. . Xpath: ReturnDataState/SchKFNC/FICATipCreditAmt ReturnDataState/SchKFNC/FTIOtherAdjAmt ReturnDataState/SchKFNC/FTITotalLinesAmt	New ERC 2025
0293	KPINC Line 31 is positive; must equal KPI Line 6 - or - KPINC Line 31 is negative; must equal KPI Line 19 as a positive number. . Xpath: ReturnDataState/SchKPINC/FTITotalLinesAmt ReturnDataState/SchKPI/FedAdditionNotMNAdptAmt ReturnDataState/SchKPI/FedSubtractionNotMNAdptAmt	New ERC 2025
0295	SchKSNC Line 31 is positive; must equal SchKS Line 6 - or - SchKSNC Line 31 is negative; must equal SchKS Line 19 as a positive number. . Xpath: ReturnDataState/SchKSNC/FTITotalLinesAmt ReturnDataState/SchKS/FedAdditionNotMNAdptAmt ReturnDataState/SchKS/FedSubtractionNotMNAdptAmt	New ERC 2025
0296	M2NC Line 31 is positive; must equal M2 Line 50 - or - M2NC Line 31 is negative; must equal M2 Line 62 as a positive number. . Xpath: ReturnDataState/SchM2NC/FTITotalLinesAmt ReturnDataState/SchM2/FedAdditionNotMNAdptAmt ReturnDataState/SchM2/FedSubtractionNotMNAdptAmt	New ERC 2025
0297	M2SBNC Line 31 is positive; must equal M2SB Line 18 - or - M2SBNC Line 31 is negative; must equal M2SB Line 31 as a positive number. . Xpath: ReturnDataState/SchM2SBNC/FTITotalLinesAmt ReturnDataState/SchM2SB/FedAdditionNotMNAdptAmt ReturnDataState/SchM2SB/FedSubtractionNotMNAdptAmt	New ERC 2025
0298	KFNC Line 31 is positive; must equal KF Line 7 - or - KFNC Line 31 is negative; must equal KF Line 20 as a positive number. . Xpath: ReturnDataState/SchKFNC/FTITotalLinesAmt ReturnDataState/SchKF/FedAdditionNotMNAdptAmt ReturnDataState/SchKF/FedSubtractionNotMNAdptAmt	New ERC 2025
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 Line 2 or 4.	removed for 2025
0901	Schedule NIIT line 1 must equal Federal form 8960 line 8. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalInvestIncomeClaimAmt Fed XPath: IRS8960/TotalIncomeAmt	

0903	Schedule NIIT line 5 cannot be a negative number. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalMNInvestIncomeAmt	
0905	Schedule NIIT line 6, must equal Federal form 8960 line 11. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalDeductModsAmt Fed XPath: IRS8960/TotalDeductionModificationAmt	
0908	Schedule NIIT line 8, cannot be a negative number. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalMNDeductModsAmt	
0917	Schedule NIIT line 17 must be less than or equal to line 16. . Xpath: ReturnState/ReturnDataState/SchNIIT/DistributeToBeneCharityAmt ReturnState/ReturnDataState/SchNIIT/MNNetInvestIncomeAmt	
0921	Schedule NIIT line 21 must be less than or equal to line 18. . Xpath: ReturnState/ReturnDataState/SchNIIT/Allocated2MNAmt ReturnState/ReturnDataState/SchNIIT/UndistribMNNetInvestTaxAmt	