

	ERC #	2025 Error Rejection Message	2025 Changes
M3	0002	The amended return indicator was checked. Minnesota does not accept amended returns electronically.	
M3	0006	Transmitter is not authorized to send this type of return/transmission. ETIN not certified	
M3	0009	A return was previously submitted and accepted for this tax period and MN tax ID	
M3	0010	A 7 digit MN tax ID is required	
M3	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.	
M3	0014	If Entity Of Partner is CCorporation, SCorporation or Partnership then Partner FEIN is required	
M3	0018	If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required	
M3	0019	Preparer email must meet email address standards	
M3	0020	Contact Person email must meet email address standards	
M3	0040	Tax period begin date is required	
M3	0041	Tax year end date is required	
M3	0042	Fiscal Year End Date may not be greater than Fiscal Year Begin Date plus 373 days	
M3	0044	Tax period end date may not be less than tax period begin date	
M3	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.	
M3	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.	
M3	0052	Routing transit number supplied for ACH debit is invalid according to department records	
M3	0053	The bank account number is not valid. The bank account number must not match a valid routing number.	
M3	0200	M3 Line 1 Minimum Fee max value must equal \$12,540 . Xpaths: ReturnState/ReturnDataState/SchM3A/MinimumFee	Updated amount
M3	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
M3	0284	Schedule KPCNC Lines 1 through 30 sum must equal KPCNC Line 31. Xpath: ReturnDataState/SchKPCNC/FICATipCreditAmt ReturnDataState/SchKPCNC/FTIOtherAdjAmt ReturnDataState/SchKPCNC/FTITotalLinesAmt	New ERC for 2025

M3	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 for 2025
M3	0299	If the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM3/FormM3Header/TPDInd	
M3	0301	Form M3 Line 2 must equal the sum of all Schedule KPI Line 33 for Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM3/PassThroughTaxAmt ReturnState/ReturnDataState/SchKPI/PassThroughEntTax	
M3	0302	Form M3 Line 3 must equal the sum of all Schedule KPI Line 54 for Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM3/CompositePayment ReturnDataState/SchKPI/MNPrtshipCompositeIncTaxAmt	
M3	0303	Form M3 Line 4 must equal the sum of all Schedule KPI Line 55 for Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM3/NRTaxWithheld ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt	
M3	0311	Form M3, Line 12 TotalNonrefundableCreditsAmt must not be greater than M3 Line 1. Xpath: ReturnState/ReturnDataState/FormM3/TotalNonrefundableCreditsAmt ReturnState/ReturnDataState/FormM3/MinimumFee	
M3	0312	Form M3 Line 17 must equal M3 Line 13 minus M3 Line 16, unless Line 16 is greater than Line 13. Xpath: ReturnDataState/FormM3/TaxDueAfterTaxCredits ReturnDataState/FormM3/TaxBeforeCreditsAndPayments ReturnDataState/FormM3/TotalPmtsCreditsDeferral	
M3	0325	Form M3A Line 5a must not be greater than M3A Line 5b. Xpath: ReturnDataState/SchM3A/AllSales/InState ReturnDataState/SchM3A/AllSales/Total	
M3	0326	Form M3A Line 6 must equal the total of M3A Lines 3 through 5 in column A. Xpath: ReturnDataState/SchM3A/MinimumFeeCalculation ReturnDataState/SchM3A/AllProperty/TotPropOwned ReturnDataState/SchM3A/AllPayroll ReturnDataState/SchM3A/AllSales/InState	

M3	0330	Schedule KPI Lines 54 and 55 must not both be greater than zero. Xpath: ReturnDataState/SchKPI/MNPrtshipCompositeIncTaxAmt ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt	
M3	0331	If Schedule AWC Line 1 is present, then Shareholder/Partner USAddress or ForeignAddress is required, but not both. Xpath: ReturnDataState/FormAWC/ApportionedDistIncState ReturnDataState/FormAWC/FormAWCHdr/Header/Address	
M3	0340	Schedule PTE, Line 31 PTETaxAmt must equal M3 line 2. Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/FormM3/PassThroughTaxAmt	Line Number change
M3	0341	Schedule PTE, Line 31 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt. Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt	Line Number change
M3	0399	A qualifying entity cannot elect to pay Pass-Through Entity (PTE) Tax after the extended due date of the return. If you provided Minnesota Schedules KS or KPI to your qualifying owners, you must notify them that the PTE tax credits reported on the schedules cannot be claimed. If they filed an income tax return claiming these credits, they must amend their return to remove the credits claimed. Nonresident withholding is required for nonresident individuals whose qualifying entity cannot elect to pay the PTE tax and do not elect to pay composite income tax. If you have questions, call 651-556-3075 or email businessincome.tax@state.mn.us	
M3	0900	Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.	removed for 2025
	ERC #	2025 Error Rejection Message	2025 Changes
M4	0002	The amended return indicator was checked. Minnesota does not accept amended returns electronically.	
M4	0006	Transmitter is not authorized to send this type of return/transmission. ETIN not certified.	
M4	0009	A return was previously submitted and accepted for this tax period and MN tax ID	
M4	0010	A 7 digit MN tax ID is required	
M4	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	
M4	0013	The Subsidiary MN Tax ID submitted must match MN Department of Revenue records and be active	
M4	0015	The parent MN tax ID has been used for more than one entity associated with this tax return	
M4	0016	The parent FEIN has been used for more than one entity associated with this tax return	
M4	0017	The parent business name has been used for more than one entity associated with this tax return	
M4	0018	If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required	

M4	0019	Preparer email must meet email address standards	New ERC for 2025
M4	0021	If Business Representative Name is present then Business Representative Phone Number is required	
M4	0040	Tax period begin date is required	
M4	0041	Tax year end date is required	
M4	0043	Tax period end date is required and must not be greater than the tax period begin date plus 373 days	
M4	0044	Fiscal Year End Date may not be less than Fiscal Year Begin Date	
M4	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.	
M4	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.	
M4	0052	Routing transit number supplied for ACH debit is invalid according to department records	
M4	0053	The bank account number is not valid. The bank account number must not match a valid routing number.	
M4	0200	M4A Line 12 Minimum Fee max value must equal \$12,540 Xpaths: ReturnState/ReturnDataState/SchM4A/InMinnesota/MinimumFee	Updated amount
M4	0281	Schedule M4NC Lines 1 through 30 sum must equal M4NC Line 31. Xpath: ReturnDataState/SchM4NC/FICATipCreditAmt ReturnDataState/SchM4NC/FTIOtherAdjAmt ReturnDataState/SchM4NC/FTITotalLinesAmt	New ERC for 2025
M4	0291	Form M4NC Line 31 is positive; must equal Form M4I Line 2h - or - Form M4NC Line 31 is negative; must equal Form M4I Line 4o as positive number. Xpath: ReturnDataState/SchM4NC/FTITotalLinesAmt ReturnDataState/SchM4I/FedAdditionNotMNAdptAmt ReturnDataState/SchM4I/FedSubtractionNotMNAdptAmt	New ERC for 2025
M4	0400	If the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM4/FormM4Header/TPDInd	
M4	0401	Form M4 line 1 must equal the sum of all M4T line 27 Xpath: ReturnState/ReturnDataState/FormM4/TaxDue ReturnState/ReturnDataState/SchM4T/M4T/TotalNetTax	
M4	0409	Form M4 Line 12 must equal sum of M4 Lines 4 through 11. Xpath: ReturnDataState/FormM4/TotalPmtsCreditsDeferral ReturnDataState/FormM4/RefundableTaxCredit ReturnDataState/FormM4/HistoricCredit/CreditAmt ReturnDataState/FormM4/SustainAvFuelCreditGrp/CreditAmt ReturnDataState/FormM4/MNIncrRsrchRfndCreditAmt ReturnDataState/FormM4/MNBackupWithholdingAmt ReturnDataState/FormM4/CreditFromPrevYr ReturnDataState/FormM4/AmountPaidEstimated ReturnDataState/FormM4/ExtensionPmt	Line Number change
M4	0410	Form M4 Line 13 must equal Line 3 minus Line 12. Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/NetIncomeTax ReturnDataState/FormM4/TotalPmtsCreditsDeferral	Line Number change

M4	0411	If Form M4 Line 13 is negative then Line 14 must equal zero. Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/Penalty	Line Number change
M4	0412	If Form M4 Line 13 is negative then Line 15 must equal zero. Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/InterestDue	Line Number change
M4	0424	M4T Line 24 TotalAmt, must equal the sum of all unused credit amounts. Xpath: ReturnState/ReturnDataState/SchM4T/M4T/CarryoverCreditGrp/TotalAmt ReturnState/ReturnDataState/SchM4T/M4T/CarryoverCreditGrp/CreditDetailsGrp/UnusedCredAmt	
M4	0425	On M4T, Carryover Credit Details MNID must match the designated filer MNID. Xpath: ReturnState/ReturnDataState/SchM4T/M4T/SchM4THeader/MinnesotaTaxID ReturnState/ReturnDataState/SchM4T/M4T/CarryoverCreditGrp/CreditDetailsGrp/MNIDNum	
M4	0428	The sum of Form M4A line 8b's must not be greater than M4A line 8a. Xpath: ReturnDataState/SchM4A/InMinnesota/SalesGrossReceipts ReturnDataState/SchM4A/InAndOutsideMinnesota/SalesGrossReceipts	
M4	0900	Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.	removed for 2025
	ERC #	2025 Error Rejection Message	2025 Changes
M8	0002	The amended return indicator was checked. Minnesota does not accept amended returns electronically.	
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M8	0009	A return was previously submitted and accepted for this tax period and MN tax ID.	
M8	0010	A 7 digit MN tax ID is required	
M8	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	
M8	0013	The Subsidiary MN Tax ID submitted must match MN Department of Revenue records and be active	
M8	0014	If Entity Of Shareholder/Partner is Exempt org then Shareholder/Partner FEIN is required	
M8	0018	If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required	
M8	0019	Preparer email must meet email address standards	
M8	0020	Business Representative email must meet email address standards	
M8	0040	Tax period begin date is required	New ERC for 2025
M8	0041	Tax year End Date is required	
M8	0043	Tax period end date is required and must not be greater than the tax period begin date plus 373 days	
M8	0044	Fiscal Year End Date may not be less than Fiscal Year Begin Date	
M8	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.	
M8	0051	If estimated payment is requested, then payment date must exist and may not be more than three days prior to or more than 365 days after the transmission date.	

M8	0052	Routing transit number supplied for ACH debit is invalid according to department records	
M8	0053	The bank account number is not valid. The bank account number must not match a valid routing number.	
M8	0200	M8 Line 2 Minimum Fee max value must equal \$12,540 . Xpaths: M8 ReturnState/ReturnDataState/SchM8A/MinimumFee M8 ReturnState/ReturnDataState/FormM8/MinimumFee	Updated amount
M8	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
M8	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 for 2025
M8	0299	If the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM8/FormM8Header/TPDInd	
M8	0399	A qualifying entity cannot elect to pay Pass-Through Entity (PTE) Tax after the extended due date of the return. If you provided Minnesota Schedules KS or KPI to your qualifying owners, you must notify them that the PTE tax credits reported on the schedules cannot be claimed. If they filed an income tax return claiming these credits, they must amend their return to remove the credits claimed. Nonresident withholding is required for nonresident individuals whose qualifying entity cannot elect to pay the PTE tax and do not elect to pay composite income tax. If you have questions, call 651-556-3075 or email businessincome.tax@state.mn.us	
M8	0800	If Form M8 Line 1 is greater than zero, the SCorp Built In Gain Indicator and/or Passive Income Indicator and/or Recapture LIFO Indicator must be indicated. Xpath: ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnDataState/FormM8/SCorporationTaxes/SCorpBuiltInGainsIndicator ReturnDataState/FormM8/SCorporationTaxes/PassiveIncomeIndicator ReturnDataState/FormM8/SCorporationTaxes/RecaptureLIFOIndicator	
M8	0802	Form M8 Line 3 must equal the sum of all Schedule KS line 33 for Partner(s)/Shareholder(s) Xpath: ReturnDataState/FormM8/PassThroughTaxAmt ReturnState/ReturnDataState/SchKS/PassThroughEntTax	

M8	0803	Form M8 Line 4 must equal the sum of all Schedule KS Line 52. Xpath: ReturnDataState/FormM8/CompositePayment ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt	
M8	0804	Form M8 Line 5 must equal the sum of all Schedule KS Line 53. Xpath: ReturnDataState/FormM8/NRTaxWithheld ReturnDataState/SchKS/MNNNonResidentIncTaxWhAmt	
M8	0805	If Form M8 Line 5 indicator exists, M8 Line 5 amount must be equal to or great than zero. Xpath: ReturnDataState/FormM8/NonResWithholdingAttachmentInd ReturnDataState/FormM8/NRTaxWithheld	
M8	0806	Form M8 Line 7 must be less than or equal to the sum of M8 Line 1 and M8 Line 2. Xpath: ReturnDataState/FormM8/ EmployTransPassCreditAmt ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnDataState/FormM8/MinimumFee	New Element
M8	0813	Form M8, Line 13 TotalNonrefundableCreditsAmt must not be larger than the sum of M8 Lines 1 and 2. Xpath: ReturnState/ReturnDataState/FormM8/TotalNonrefundableCreditsAmt ReturnState/ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnState/ReturnDataState/FormM8/MinimumFee	
M8	0815	Form M8 Line 20 must equal M8 Line 16 minus M8 Line 19, unless Line 16 is less than Line 19. Xpath: ReturnDataState/FormM8/TaxDueAfterTaxCredits ReturnDataState/FormM8/NetIncomeTax ReturnDataState/FormM8/TotalPmtsCreditsDeferral	
M8	0825	Form M8A line 5A must not be greater than line 5B. Xpath: ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/SalesFactor/Total	
M8	0826	Form M8A Line 6 must equal the sum of M8A Lines 3A through 5A, TotalPropertyFactor, PayrollFactor, and SalesFactor. Xpath: ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/PayrollFactor ReturnDataState/SchM8A/SalesFactor/InState	
M8	0830	Schedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS. Xpath: ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNNNonResidentIncTaxWhAmt	

M8	0840	Sch PTE Line 31 PTETaxAmt must equal M8 line 3. Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/FormM8/PassThroughTaxAmt	Line Number change
M8	0841	Schedule PTE, Line 31 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt. Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt	Line Number change
M8	0842	Schedule PTE, Line 30 PTERPTaxAmt must be zero. Xpath: ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt	Line Number change
M8	0900	Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.	removed for 2025