| ERC # | ERC Message | Changes for 2025 |
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| 0002 | The amended return indicator was checked. The M1X must be included to file electronically.<br><br>Xpath: Amended Return Indicator: ReturnState/ReturnHeaderState/AmendedReturnIndicator | New Message |
| 0005 | All returns prepared on professional software must include a Preparer Tax Identification Number (PTIN) or Site Identification Number (SIDN). | |
| 0006 | The transmitter's Electronic Transmitter Identification Number (ETIN) is not authorized to send this return. | |
| 0008 | Duplicate filings are not allowed. Primary taxpayer previously filed either as primary taxpayer or spouse. | |
| 0009 | Duplicate filings are not allowed. Spouse previously filed either as primary taxpayer or spouse. | |
| 0030 | Primary taxpayer Social Security number must equal federal primary Social Security number on the federal return. | |
| 0031 | Spouse Social Security number must equal the spouse Social Security number on the federal return. | |
| 0032 | The primary taxpayer birthdate is required. | |
| 0033 | M1 spouse birthdate is missing. | |
| 0034 | M1: primary taxpayer birth date must be a valid date in the past.<br><br>Xpath: M1 Primary Taxpayer Birth Date: ReturnState/ReturnHeaderState/Filer/Primary/DateOfBirth | |
| 0035 | M1: spouse (filing jointly) birth date must be a valid date in the past.<br><br>Xpath:<br>M1 Spouse Birth Date:<br>ReturnState/ReturnHeaderState/Filer/Secondary/DateOfBirth | |
| 0036 | Primary taxpayer date of death must be a valid past date. | |

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| 0037 | M1 spouse death date must be in the past.<br><br>Xpath:<br>Spouse death date:<br>ReturnState/ReturnHeaderState/Filer/Secondary/DateOfDeath | |
| 0038 | The taxpayer name suffix may not appear in the last name field | |
| 0039 | M1 filing status on the state return must equal federal filing status. | |
| 0040 | If filing status is married filing separate, secondary filer information must not be present. | |
| 0045 | The street address must contain at least one space. | |
| 0046 | Street address contains invalid repeating information. Apt or unit must not be duplicated in the address. | |
| 0047 | If address type is foreign, city and province or state must be present. | |
| 0080 | Tax period begin and end date must be present | |
| 0090 | The return has bank information in the header. If a direct deposit refund is not claimed, the header must not have any bank information. | |
| 0091 | If return payment was requested, return payment date must:<br>•be present<br>•not be more than three days before the transmission date<br>•not be more than 180 days after the transmission date | |
| 0092 | If estimated payment was requested, estimated payments date must:<br>•be present<br>•not be more than three day before the transmission date<br>•not be more than 365 days after the transmission date | |
| 0093 | The bank routing number is invalid. | |
| 0094 | The bank account number is not valid. The bank account number must not match a valid routing number. | |

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| 0498 | On form M1, If the Net Investment Tax Only indicator is checked, The M1 should not be completed.<br><br>Xpath:<br>ReturnState/ReturnDataState/FormM1/FormM1Header/NetInvestmentTaxOnlyInd | |
| 0499 | M1 line 5, if present, then dependent must be present and must match dependents on 1040.<br><br>Xpath:<br>M1 line 5: ReturnState/ReturnDataState/FormM1/ExemptionsAmt<br>M1DQC:<br>ReturnState/ReturnDataState/SchM1DQC/ChildInformation/ClaimingAsDependentInd | |
| 0500 | M1 line 2 must equal the sum of M1M line 10 and M1MB line 9.<br><br>Xpath:<br>M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes<br>M1M line 10: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt M1MB line 9: ReturnState/ReturnDataState/SchM1MB/AdditionsSumAmt | |
| 0501 | M1 line 1 must equal federal adjusted gross income.<br><br>Xpath:<br>M1 Line 1:<br>ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt | |
| 0502 | M1 line 7 must equal the sum of M1M line 40 and M1MB line 22.<br><br>Xpath:<br>M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction<br>M1M line 35: ReturnState/ReturnDataState/SchM1M/OtherDeductionAmt<br>M1MB line 21: ReturnState/ReturnDataState/SchM1MB/SubtractionSumAmt | Updated with new lines |

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| 0503 | M1 line 3 must equal the total of lines 1 and 2, unless M1M line 18 is present.<br><br>Xpath:<br>M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions<br>M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt<br>M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes<br>M1M Line 18: ReturnState/ReturnDataState/SchM1M/ReciprocityState | |
| 0504 | M1 Line 14, if check box for M1HOME, M1529, M1LS or NIIT is present, then the form that is checked must be present. | |
| 0506 | M1 line 6 reported on state return must equal the sum of state income tax refund on:<br>- Form 1040 or 1040NR<br>- Schedule KF line 17<br>- Schedule KPI line 18<br>- Schedule KS line 18<br><br>Xpath:<br>M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds<br>KF Line 17: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds<br>KPI line 18: ReturnState/ReturnDataState/SchKPI/StateRefundIncAmt<br>KS line 18: ReturnState/ReturnDataState/SchKS/StateRefundIncAmt | |
| 0507 | M1, line 7 must equal M1M line 40 and M1MB line 22. For reciprocity, M1M line 18 must be greater than zero and the reciprocity subtraction must equal line M1 line 1.<br><br>Xpath:<br>M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction<br>M1M Line 40: ReturnState/ReturnDataState/SchM1M/OtherDeduction<br>M1MB line 22: ReturnState/ReturnDataState/SchM1MB/SubtractionSumAmt<br>M1M Line 18: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount<br>M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt | Updated with new lines |

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| **0508** | Form M1 line 8 must equal sum of line 4 through 7.<br><br>Xpath:<br>M1 Line 8: ReturnState/ReturnDataState/FormM1/TotalSubtraction<br>M1 Line 4:<br>ReturnState/ReturnDataState/FormM1/ItemizedOrStandardDeductAmt<br>M1 Line 5: ReturnState/ReturnDataState/FormM1/ExemptionsAmt<br>M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds<br>M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction | |
| **0509** | M1 line 9 must equal line 3 minus line 8.<br><br>Xpath:<br>M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxableIncome<br>M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions<br>M1 Line 8: ReturnState/ReturnDataState/FormM1/TotalSubtraction | |
| **0510** | M1 line 10 must match the tax from the table.<br><br>Xpath:<br>M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount | |
| **0511** | M1 line 11 and M1C line 18 must not both be greater than zero.<br><br>Xpath:<br>M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax<br>M1C Line 18: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit | |
| **0512** | M1 line 12 must equal line 10 plus line 11.<br><br>Xpath:<br>M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative<br>M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount<br>M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax | |

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| **0513** | M1 line 13 must equal M1 line 12 or M1NR line 32.<br><br>Xpath:<br>M1 Line 13:<br>ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit<br>M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative<br>M1NR Line 32:<br>ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmt | |
| **0514** | M1 line 13a must equal Schedule M1NR line 28.<br><br>Xpath:<br>M1 Line 13a:<br>ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount<br>M1NR Line 28:<br>ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome | |
| **0515** | M1 line 13b must equal Schedule M1NR line 29.<br><br>Xpath:<br>M1 Line 13b:<br>ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount<br>M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome | |
| **0516** | M1 line 15 must equal sum of lines 13, 14a, and 14b.<br><br>Xpath:<br>M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits<br>M1 Line 13:<br>ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit<br>M1 Line 14a:<br>ReturnState/ReturnDataState/FormM1/OtherTaxesAndRecaptureAmt<br>M1 Line 14b: ReturnState/ReturnDataState/FormM1/CTCRepaymentAmt | Add 14b to the calculation |
| **0517** | Filing status must be married filing joint to claim marriage credit on M1C line 1.<br><br>Xpath:<br>M1C Line 1: ReturnState/ReturnDataState/FormM1/MarriedCoupleCreditAMt | |

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| **0518** | If M1C line 1 is greater than zero, M1MA must be present and M1C line 1 must equal either M1MA line 8, M1MA line 19, or M1MA line 21.<br><br>Xpath:<br>M1C Line 1: ReturnState/ReturnDataState/FormM1/MarriedCoupleCreditAmt<br>M1MA Line 8: ReturnState/ReturnDataState/SchM1MA/MarriedCoupleCredit<br>M1MA Line 19: ReturnState/ReturnDataState/SchM1MA/IncomeAfterTotCalcCredit<br>M1MA Line 21: ReturnState/ReturnDataState/SchM1MA/IncomeOtherState | |
| **0519** | If M1C line 3 greater than zero, then M1RCR or M1CR must be present<br><br>Xpath:<br>M1C Line 3: ReturnState/ReturnDataState/FormM1/CreditTaxPaidOtherStateAmt | |
| **0520** | M1 line 16 must equal M1C line 21.<br><br>Xpath:<br>M1 Line 16: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits<br>M1C Line 21: ReturnState/ReturnDataState/SchM1C/TotalNonrefundableCredits | |
| **0521** | M1 line 17 must equal line 15 minus line 16. Total Minnesota tax must not be negative.<br><br>Xpath:<br>M1 Line 17: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits<br>M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits<br>M1 Line 16: ReturnState/ReturnDataState/FormM1/TotalNonrefundableCredits | |

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| 0523 | M1 line 19 must equal line 17 plus line 18.<br><br>Xpath:<br>M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife<br>M1 Line 17:<br>ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits<br>M1 Line 18:<br>ReturnState/ReturnDataState/FormM1/NonGameWildlifeContribution | |
| 0524 | M1 line 20 must equal M1W line 4.<br><br>Xpath:<br>M1 Line 20: ReturnState/ReturnDataState/FormM1/TotalStateTaxWithheld<br>M1W Line 4: ReturnState/ReturnDataState/SchM1W/TotalStateTaxWithheld | |
| 0526 | M1 line 22 must equal M1REF line 14.<br><br>Xpath:<br>M1 Line 22:<br>ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt<br>M1REF Line 14:<br>ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt | Updated with new lines |
| 0528 | M1 line 24 must equal line 19 minus line 23 minus line 27. Refund total must not be negative.<br><br>Xpath:<br>M1 Line 24: ReturnState/ReturnDataState/FormM1/NetRefund<br>M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife<br>M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalPayments<br>M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty | |

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| **0530** | M1 line 26 must equal line 19 minus line 23 plus line 27 plus line 28.<br><br>Xpath:<br>Line 26: ReturnState/ReturnSataState/FormM1/BalanceDueWithReturn<br>M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife<br>M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalPayments<br>M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty<br>M1 Line 28: ReturnState/ReturnDataState/FormM1/PenaltyAndInterestAmt | |
| **0531** | M1 line 27 must equal underpayment penalty from M15 line 12 or line 22.<br><br>Xpath:<br>M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty<br>M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty<br>M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty | |
| **0532** | M1 line 29 plus line 30 must equal line 24.<br><br>Xpath:<br>M1 Line 29: ReturnState/ReturnDataState/FormM1/EstimatedTaxToTaxpayer<br>M1 Line 30: ReturnState/ReturnDataState/FormM1/EstimatedTax<br>M1 Line 24: ReturnState/ReturnDataState/FormM1/NetRefund | |
| **0536** | M1 line A must equal federal wages, salaries, tips, etc. | |
| **0537** | Form M1 line B reported on the state return must equal federal taxable IRA plus taxable pensions and annuities.<br><br>Xpath:<br>M1 Line B:<br>ReturnState/ReturnDataState/FormM1/FormM1Header/FederalReturn/IRAPensionAnnuityAmts 1040 Line 4b: Return/ReturnData/IRS1040/TaxableIRAAmt<br>1040 Line 4d: Return/ReturnData/IRS1040/TotalTaxablePensionsAmt<br>1040NR Line 16b: Return/ReturnData/IRS1040NR/TaxableIRAAmt<br>1040NR Line 17b: Return/ReturnData/IRS1040NR/TotalTaxablePensionsAmt | |

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| **0538** | M1 line C must equal federal unemployment. | |
| **0539** | M1 line D must equal federal taxable income. If the federal taxable income is less than zero, enter as a negative number.<br><br>Xpath:<br>M1 line D: ReturnState/ReturnDataState/M1/FederalTaxableGrossIncome<br>1040 line 11: IRS1040/AdjustedGrossIncomeAmt<br>1040 line 14: IRS1040/TotalDeductionsAmt | |
| **0540** | Schedule M15 line 1 must be less than or equal to M1 line 17.<br><br>Xpath:<br>M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax<br>M1 Line 17:<br>ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits | |
| **0541** | M15 line 3 must equal line 1 minus line 2. If M15 line 3 is less than $500, line 12 and line 22 must be zero.<br><br>Xpath:<br>M15 Line 3: ReturnState/ReturnDataState/SchM15/AmountUnpaid<br>M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax<br>M15 Line 2: ReturnState/ReturnDataState/SchM15/TotalPaymentsandCredits<br>M15 Line 12:ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty<br>M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty | |
| **0542** | Schedule M15 line 19A must equal line 18A divided by 365.<br><br>Xpath:<br>M15 Line 19A:<br>ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1<br>M15 Line 18A:<br>ReturnState/ReturnDataState/SchM15/FirstQuarter/NumberofDays | |

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| **0543** | M15 line 20A must equal line 19A multiplied by 8%.<br><br>Xpath:<br>M15 Line 20A:<br>ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2<br>M15 Line 19A:<br>ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1 | |
| **0544** | M15 line 21A must equal line 20A multiplied by line 16A.<br><br>Xpath:<br>M15 Line 21A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount16<br>M15 Line 20A:<br>ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2<br>M15 Line 16A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount12 | |
| **0545** | Schedule M15 line 19B must equal line 18B divided by 365.<br><br>Xpath:<br>M15 Line 19B:<br>ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1<br>M15 Line 18B:<br>ReturnState/ReturnDataState/SchM15/SecondQuarter/NumberofDays | |
| **0546** | M15 line 20B must equal line 19B multiplied by 8%.<br><br>Xpath:<br>M15 Line 20B:<br>ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2<br>M15 Line 19B:<br>ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1 | |

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| **0547** | M15 line 21B must equal line 20B multiplied by line 16B.<br><br>Xpath:<br>M15 Line 21B:<br>ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount16<br>M15 Line 20B:<br>ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2<br>M15 Line 16B:<br>ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount12 | |
| **0548** | Schedule M15 line 19C must equal line 18C divided by 365.<br><br>Xpath:<br>M15 Line 19C:<br>ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1<br>M15 Line 18C:<br>ReturnState/ReturnDataState/SchM15/ThirdQuarter/NumberofDays | |
| **0549** | M15 line 20C must equal line 19C multiplied by 8%.<br><br>Xpath:<br>M15 Line 20C:<br>ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2<br>M15 Line 19C:<br>ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1 | |
| **0550** | M15 line 21C must equal line 20C multiplied by line 16C.<br><br>Xpath:<br>M15 Line 21C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount16<br>M15 Line 20C:<br>ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2<br>M15 Line 16C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount12 | |

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| **0551** | Schedule M15 line 19D must equal line 18D divided by 365.<br><br>Xpath:<br>M15 Line 19D:<br>ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1<br>M15 Line 18D:<br>ReturnState/ReturnDataState/SchM15/FourthQuarter/NumberofDays | |
| **0552** | M15 line 20D must equal line 19D multiplied by 8%.<br><br>Xpath:<br>M15 Line 20D:<br>ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2<br>M15 Line 19D:<br>ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1 | |
| **0553** | M15 line 21D must equal line 20D multiplied by line 16D.<br><br>Xpath:<br>M15 Line 21D:<br>ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount16<br>M15 Line 20D:<br>ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2<br>M15 Line 16D:<br>ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount12 | |
| **0554** | If M15 line 22 EstPenalty is present, lines 7 through 12 must not exist.<br><br>Xpath:<br>M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty | |

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| **0555** | M15 line 22 must equal the sum of line 21, columns A through D.<br><br>Xpath:<br>M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty<br>M15 Line 21A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount16<br>M15 Line 21B:<br>ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount16<br>M15 Line 21C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount16<br>M15 Line 21D:<br>ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount16 | |
| **0560** | M1529 line 3 must equal line 1 minus line 2<br><br>Xpath:<br>M1529 Line 3: ReturnState/ReturnDataState/SchM1529/NetContributionsAmt<br>M1529 Line 1: ReturnState/ReturnDataState/SchM1529/TotalContributionsAmt<br>M1529 Line 2:<br>ReturnState/ReturnDataState/SchM1529/TotalAmountDistributedAmt | |
| **0561** | Schedule M1529 must be present if M1M line 15 or M1C line 7 are greater than zero. M1M line 15 and M1C line 7 cannot both be greater than zero.<br><br>Xpath:<br>M1M Line 15:<br>ReturnState/ReturnDataState/SchM1M/QualEduSavingsPlanSubAmt<br>M1C Line 7:<br>ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt | |
| **0570** | If M1AR is present and the deferment checkbox is not checked, schedule M1NR must be present<br><br>Xpath:<br>Deferment checkbox: ReturnState/ReturnDataState/SchM1AR/ElectDeferInd | |

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| **0571** | M1AR line 5 must equal line 1 minus line 4.<br><br>Xpath:<br>M1AR Line 5:<br>ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt<br>M1AR Line 1: ReturnState/ReturnDataState/SchM1AR/GrossProfitAmt<br>M1AR Line 4:<br>ReturnState/ReturnDataState/SchM1AR/TotalInstallmentSaleIncAmt | |
| **0572** | M1AR line 9 must equal line 5 minus line 8<br><br>Xpath:<br>M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt<br>M1AR Line 5:<br>ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt<br>M1AR Line 8:<br>ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt | |
| **0573** | M1AR line 10 must equal line 8 multiplied by line 7<br><br>Xpath:<br>M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt<br>M1AR Line 8:<br>ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt<br>M1AR Line 7: ReturnState/ReturnDataState/SchM1AR/NonBusIncAllocationPct | |
| **0574** | M1AR line 11 must equal line 9 multiplied by line 6<br><br>Xpath:<br>M1AR Line 11:<br>ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt<br>M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt<br>M1AR Line 6:<br>ReturnState/ReturnDataState/SchM1AR/BusinessApportionmentPct | |

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| **0575** | M1AR line 12 must equal sum of lines 10 and 11<br><br>Xpath:<br>M1AR Line 12: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesTotalAmt<br>M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt<br>M1AR Line 11:<br>ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt | |
| **0579** | If M1C line 8 is greater than zero, Schedule M1CMD must be present.<br><br>Xpath:<br>M1C Line 8:<br>ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt | |
| **0581** | A licensed provider claiming credit for his/her own children on form M1CD requires a day care license number. | |
| **0583** | M1CD line 4 must equal lines 1, 2 or 3, whichever is less.<br><br>Xpath:<br>M1CD Line 1: ReturnState/ReturnDataState/SchM1CD/PaidToCaretakersAmt<br>M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/EarnedIncomeAmt<br>M1CD Line 3:<br>ReturnState/ReturnDataState/SchM1CD/SpouseEarnedIncomeAmt<br>M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/SmallAmt | New |
| **0584** | If M1CD line 5 is less than or equal to 62,410, M1CD line 9 must equal line 7.<br><br>Xpath:<br>M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/AGIAmt<br>M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/MultiplyAmt<br>M1CD Line 9:<br>ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExpAmt | New |

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| 0585 | M1CD line 11 must not be greater than M1CD line 10.<br><br>Xpath:<br>M1CD Line 11:<br>ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt<br>M1CD Line 10:<br>ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt | |
| 0586 | Schedule M1CD line 12 must equal line 10 divided by line 11.<br><br>Xpath:<br>M1CD Line 12:<br>ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct<br>M1CD Line 10:<br>ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt<br>M1CD Line 11:<br>ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt | |
| 0587 | Schedule M1CD line 13 must equal line 9 multiplied by line 12. M1REF line 1 must equal M1CD line 8.<br><br>Xpath:<br>M1CD Line 13:<br>ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/ChildDependentCareCreditAmt<br>M1CD Line 9:<br>ReturnState/ReturnDataState/SchM1CD/ChildDependentCareExpAmt<br>M1CD Line 12:<br>ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct<br>M1REF Line 1:<br>ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt | |

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| **0590** | M1CMD program start date cannot be before July 1, 2017 and the date of graduation must not be after Dec 31 of the tax year.<br><br>Xpath:<br>Program Start Date: ReturnState/ReturnDataState/SchM1CMD/ProgramStartDt<br>Date of Graduation: ReturnState/ReturnDataState/SchM1CMD/GraduationDt | |
| **0591** | M1CMD line 4 must equal sum of lines 2 and 3<br><br>Xpath:<br>M1CMD Line 4:<br>ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt<br>M1CMD Line 2: ReturnState/ReturnDataState/SchM1CMD/TotalScholarshipsAmt<br>M1CMD Line 3:<br>ReturnState/ReturnDataState/SchM1CMD/TotalEmployerReimbursementAmt | |
| **0592** | M1CMD line 5 must equal line 1 minus line 4<br><br>Xpath:<br>M1CMD Line 5: ReturnState/ReturnDataState/SchM1CMD/NetPaidAmt<br>M1CMD Line 1: ReturnState/ReturnDataState/SchM1CMD/TotalPaidAmt<br>M1CMD Line 4:<br>ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt | |
| **0600** | The taxpayer does not qualify for the education credit on schedule M1ED if the filing status is married filing separately. | |

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| **0604** | On Schedule M1DQC, if child information is present, a box on line 6, 10 or 11 must be checked.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1DQC/ChildInformation<br>ReturnState/ReturnDataState/SchM1DQC/ChildInformation/ClaimingAsDependentInd<br>ReturnState/ReturnDataState/SchM1DQC/ChildInformation/QualifyingChildInd<br>ReturnState/ReturnDataState/SchM1DQC/ChildInformation/QualifyingOlderChildInd | |
| **0605** | If M1DQC line a10 boxes are checked it must match the amount on M1CWFC line 7.<br><br>Xpath:<br>M1DQC Line a10: SchM1DQC/ChildInformation/QualifyingChildInd<br>M1CWFC Line 7: SchM1CWFC/QualifyingChildrenNum | |
| **0606** | If M1DQC line a11 boxes are checked it must match amounts provided on M1CWFC line 5.<br>• One qualifying older child, enter $970<br>• Two qualifying older children, enter $2,210<br>• Three or more qualifying older children, enter $2,630<br><br>Xpath:<br>M1DQC Line a11: SchM1DQC/ChildInformation/QualifyingOlderChildInd<br>M1CWFC Line 5: SchM1CWFC/QualifyingOlderChildAmt | |
| **0607** | On Schedule M1DQC, each child can either be a qualifying child or qualifying older child.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1DQC/ChildInformation/QualifyingChildInd<br>ReturnState/ReturnDataState/SchM1DQC/ChildInformation/QualifyingOlderChildInd | |

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| **0610** | M1HOME date account opened must not be greater than Dec 31 of tax year.<br><br>Xpath:<br>M1HOME Account Open Date:<br>ReturnState/ReturnDataState/SchM1HOME/RegistrationInfoGrp/AccountOpenedDt | |
| **0611** | M1HOME line 2 must not exceed 28,000 for MFJ and 14,000 for all other filing statuses<br><br>Xpath:<br>M1HOME Line 2: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt | |
| **0612** | If M1HOME lines 4 or 5 are greater than zero, then there must be withdrawal information<br><br>Xpath:<br>M1HOME Line 4:<br>ReturnState/ReturnDataState/SchM1HOME/QualifiedWithdrawalsAmt<br>M1HOME Line 5:<br>ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt | |
| **0614** | M1HOME line 8 must equal line 7 multiplied by 10%<br><br>Xpath:<br>M1HOME Line 8: ReturnState/ReturnDataState/SchM1HOME/AdditionalTaxAmt<br>M1HOME Line 7: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt | |

| 0620 | M1LTI line 4A must equal line 2A or line 3A, whichever is less.<br><br>Xpath:<br>M1LTI Line 4A:<br>ReturnState/ReturnDataState/SchM1LTI/Primary/TotalPremiumsPaid<br>M1LTI Line 2A:<br>ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumAmountPaid<br>M1LTI Line 3A:<br>ReturnState/ReturnDataState/SchM1LTI/Primary/MinnesotaDeductibleMedical | |
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| 0621 | M1LTI line 4B must equal line 2B or line 3B, whichever is less.<br><br>Xpath:<br>M1LTI Line 4B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/TotalPremiumsPaid<br>M1LTI Line 2B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumAmountPaid<br>M1LTI Line 3B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/MinnesotaDeductibleMedical | |
| 0622 | M1LTI line 5A must equal line 1A minus line 4A.<br><br>Xpath:<br>M1LTI Line 5A:<br>ReturnState/ReturnDataState/SchM1LTI/Primary/IncAftrTotalPremiumsPaid<br>M1LTI Line 1A:<br>ReturnState/ReturnDataState/SchM1LTI/Primary/LongTermCareInsurance<br>M1LTI Line 4A:<br>ReturnState/ReturnDataState/SchM1LTI/Primary/TotalPremiumsPaid | |

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| **0623** | M1LTI line 5B must equal line 1B minus line 4B.<br><br>Xpath:<br>M1LTI Line 5B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaid<br>M1LTI Line 1B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/LongTermCareInsurance<br>M1LTI Line 4B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/TotalPremiumsPaid | |
| **0624** | M1LTI line 8B must equal the lesser of line 6B or $100.<br><br>Xpath:<br>M1LTI Line 8B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit<br>M1LTI Line 6B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAftrTotalPremiumsPaidPct | |
| **0625** | Schedule M1LTI line 9 must equal line 8A plus line 8B.<br><br>Xpath:<br>M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit<br>M1LTI Line 8A:<br>ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumCredit<br>M1LTI Line 8B:<br>ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit | |
| **0626** | M1LTI line 10 must equal line 9 multiplied by M1NR line 30.<br><br>Xpath:<br>M1LTI Line 10: ReturnState/ReturnDataState/SchM1LTI/NonResidentCreditPct<br>M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit<br>M1NR Line 30:<br>ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct | |

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| **0630** | Schedule M1M: the sum of line 1 and line 2 cannot be greater than:<br>•line 2a on Form 1040<br>•line 9b on Form 1040NR<br>If reciprocity is claimed, this error check is not performed.<br><br>Xpath:<br>M1M Line 1: ReturnState/ReturnDataState/SchM1M/TaxExemptInterestAmt<br>M1M Line 2:<br>ReturnState/ReturnDataState/SchM1M/FederalTaxExemptDividends<br>1040 Line 2a: ReturnData/IRS1040/TaxExemptInterestAmt<br>1040 Line 9b: ReturnData/IRS1040NR/TaxExemptInterestAmt | |
| **0631** | If M1MB line 6 is greater than zero, Schedule M1AR must be present<br><br>Xpath:<br>M1MB Line 6:<br>ReturnState/ReturnDataState/SchM1M/AccelRecogNRInstallSalesAmt | |
| **0633** | M1M line 10 must equal the sum of line 1 through line 9. | |
| **0634** | M1M line 16 must equal line 13 of M1R.<br><br>Xpath:<br>M1M Line 16: ReturnState/ReturnDataState/SchM1M/ExemptOverSixtyFiveAmt<br>M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction | |
| **0635** | If M1M line 25 is greater than zero, M1C line 4 must be zero.<br><br>Xpath:<br>M1M Line 25: ReturnState/ReturnDataState/SchM1M/MilitaryPensionAmt<br>M1C Line 4: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit | |
| **0636** | If M1M line 27 is greater than zero, Schedule M1HOME must be present.<br><br>Xpath:<br>M1M Line 27:<br>ReturnState/ReturnDataState/SchM1M/HomeBuyerSvgsAcctContrAmt | |

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| **0637** | M1M line 40 must equal the sum of lines 11 through line 39.<br><br>Xpath:<br>M1M Line: 40 ReturnState/ReturnDataState/SchM1M/OtherDeduction | Updated with new lines |
| **0638** | If M1M line 11 is greater than zero, Schedule M1SA must not be present.<br><br>Xpath:<br>M1M Line 11: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct | |
| **0639** | M1M Line 33 cannot be greater than1,300.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1M/OneTimeRefundTY2021Amt | |
| **0640** | M1MT Line 3 must be left blank. | Inactivated |
| **0641** | M1MT line 4 must equal the sum of M1MB line 1, line 4, and line 5.<br><br>Xpath:<br>M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions<br>M1MB Line 1: ReturnState/ReturnDataState/SchM1MB/BonusDepreAddAmt<br>M1MB Line 4: ReturnState/ReturnDataState/SchM1MB/SuspendLossDepreAmt<br>M1MB Line 5: ReturnState/ReturnDataState/SchM1MB/NOLCarryoverAmt | |
| **0643** | M1MT line 13 must be equal to or less than Schedule M1SA line 24.<br><br>Xpath:<br>M1MT Line 13:<br>ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses<br>M1SA line 24:<br>ReturnState/ReturnDataState/SchM1SA/OtherMiscellaneousDedGrp/OtherMiscellaneousDedAmt | |

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| **0644** | M1MT line 15 must equal amount on federal schedule<br><br>Xpath:<br>M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/NetRefund<br>1040 Federal Schedule 1 Line 1:<br>ReturnData/IRS1040Schedule1/StateLocalIncomeTaxRefundAmt<br>1040NR Federal Schedule 1 Line 11:<br>ReturnData/IRS1040NR/StateLocalIncomeTaxRefundAmt | |
| **0645** | M1MT line 16 must equal line M1MB line 10.<br><br>Xpath:<br>M1MT Line 16:<br>ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits<br>M1MB Line 10: ReturnState/ReturnDataState/SchM1MB/BonusDepreSubAmt | |
| **0646** | M1MT line 17 must equal M1M line 14.<br><br>Xpath:<br>M1MT Line 17: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest<br>M1M Line 14: ReturnState/ReturnDataState/SchM1M/NetMutualFundAmt | |
| **0647** | M1MT line 18 must equal the sum of:<br>- M1M lines 11-12, 17-23, 25, 28-30, and 34-37<br>- M1MB lines 12, 13, 16-18 and 21<br><br>Xpath:<br>M1MT Line 18: ReturnState/ReturnDataState/SchM1MT/OtherSubtractions | Updated with new lines |
| **0648** | M1MT line 19 must equal the sum of lines 9 through 18.<br><br>Xpath:<br>M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions | |

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| 0649 | M1MT line 20 must equal line 8 minus line 19.<br><br>Xpath:<br>M1MT Line 20:<br>ReturnState/ReturnDataState/SchM1MT/SubtractionsAftrAdditions<br>M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions<br>M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions | |
| 0650 | M1MT line 21 must equal the correct amount based on filing status.<br><br>Xpath:<br>M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne | |
| 0651 | M1MT line 22 must equal the correct amount based on filing status.<br><br>Xpath:<br>M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo | |
| 0652 | M1MT line 23 must equal line 20 minus line 22. Line 23 must not be negative.<br><br>Xpath:<br>M1MT Line 23:<br>ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwo<br>M1MT Line 20:<br>ReturnState/ReturnDataState/SchM1MT/SubtractionsAftrAdditions<br>M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo | |
| 0653 | M1MT line 25 must equal line 21 minus line 24.<br><br>Xpath:<br>M1MT Line 25:<br>ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusOne<br>M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne<br>M1MT Line 24:<br>ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwoPct | |

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| **0654** | M1MT line 27 must equal line 26 multiplied by 6.75%.<br><br>Xpath:<br>M1MT Line 27:<br>ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOnePct<br>M1MT Line 26:<br>ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOne | |
| **0655** | M1MT line 28 must equal M1 line 10.<br><br>Xpath:<br>M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount | |
| **0656** | M1MT line 29 must equal line 27 minus line 28.<br><br>Xpath:<br>M1MT Line 29: ReturnState/ReturnDataState/SchM1MT/AltMinTax<br>M1MT Line 27:<br>ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOnePct<br>M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount | |
| **0660** | M1MTC line 5 must equal the sum of line 1 through line 4.<br><br>Xpath:<br>M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions<br>M1MTC Line 1:<br>ReturnState/ReturnDataState/SchM1MTC/FederalAdjustedGrossIncomeAmt<br>M1MTC Line 2:<br>ReturnState/ReturnDataState/SchM1MTC/PriorFederalExemptInterest<br>M1MTC Line 3: ReturnState/ReturnDataState/SchM1MTC/Depletion<br>M1MTC Line 4:<br>ReturnState/ReturnDataState/SchM1MTC/NonStateTaxedExpenses | |
| **0661** | M1MTC line 15 must equal the sum of line 6 through line 14.<br><br>Xpath:<br>M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions | |

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| 0662 | M1MTC line 16 must equal line 5 minus line 15.<br><br>Xpath:<br>M1MTC Line 16:<br>ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions<br>M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions<br>M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions | |
| 0663 | M1MTC line 17 must equal line 16 multiplied by 6.75%.<br><br>Xpath:<br>M1MTC Line 17:<br>ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct<br>M1MTC Line 16:<br>ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions | |
| 0664 | M1MTC line 20 must equal line 18 minus line 19.<br><br>Xpath:<br>M1MTC Line 20:<br>ReturnState/ReturnDataState/SchM1MTC/IncomeAftrStateTaxTableAmount<br>M1MTC Line 18:<br>ReturnState/ReturnDataState/SchM1MTC/AftrAdditionFilingStatusOnePct<br>M1MTC Line 19:<br>ReturnState/ReturnDataState/SchM1MTC/StateTaxTableAmount | |
| 0665 | M1MTC line 21 must equal line 18 minus line 17.<br><br>Xpath:<br>M1MTC Line 21:<br>ReturnState/ReturnDataState/SchM1MTC/IncomeAfterFilingStatus<br>M1MTC Line 18:<br>ReturnState/ReturnDataState/SchM1MTC/AftrAdditionFilingStatusOnePct<br>M1MTC Line 17:<br>ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct | |

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| **0666** | M1MTC line 24 must equal line 22 plus line 23.<br><br>Xpath:<br>M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit<br>M1MTC Line 22:<br>ReturnState/ReturnDataState/SchM1MTC/AmountAfterCompare<br>M1MTC Line 23:<br>ReturnState/ReturnDataState/SchM1MTC/PriorAlternativeMinTaxCrdt | |
| **0667** | Schedule M1MTC line 25 must equal M1 line 10 minus and M1C lines 1-16. If M1MT line 29 is greater than 0, M1MTC lines 25 through 28 must be 0. This rule is not enforced if M1NR is present.<br><br>Xpath:<br>M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax<br>M1C Line 1: ReturnState/ReturnDataState/SchM1C/MarriedCoupleCreditAmt<br>M1C Line 16: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit | |
| **0668** | M1MTC line 26 must equal M1MT line 27 minus M1C lines 1-15. If Schedule M1NR is present, multiply M1MT line 27 by M1NR line 30.<br><br>Xpath:<br>M1MTC Line 26:<br>ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt<br>M1MT Line 27:<br>ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOnePct<br>M1C Line 1: ReturnState/ReturnDataState/SchM1C/MarriedCoupleCreditAmt<br>M1C Line 15:<br>ReturnState/ReturnDataState/SchM1C/UnusedIncrResearchAct/CreditAmt<br>M1NR Line 30:<br>ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct | |

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| **0669** | M1MTC line 27 must equal line 25 minus line 26.<br><br>Xpath:<br>M1MTC Line 27:<br>ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax<br>M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax<br>M1MTC Line 26:<br>ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt | |
| **0670** | M1MTC line 28 must equal line 24 or line 27, whichever is less.<br><br>Xpath:<br>M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit<br>M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit<br>M1MTC Line 27:<br>ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax | |
| **0671** | M1MTC line 29 must equal line 24 minus line 28.<br><br>Xpath:<br>M1MTC Line 29: ReturnState/ReturnDataState/SchM1MTC/CarryForwardAmt<br>M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit<br>M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit | |
| **0700** | M1NR must be present if M1 line 13a or line 13b is greater than zero.<br><br>Xpath:<br>M1 Line 13a:<br>ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount<br>M1 Line 13b:<br>ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount | |

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| 0701 | Schedule M1NR: Taxpayer part-year date range must be less than one year.<br><br>Xpath:<br>Date From:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateFrom<br>Date To:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateTo | |
| 0702 | M1NR: if the spouse is a part-year resident, the date range must be less than one year. | |
| 0703 | M1NR line 1A must equal federal wages, salaries, tips, etc. on Form 1040.<br><br>Xpath:<br>M1NR Line 1A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips | |
| 0704 | M1NR line 2A must equal the sum of federal taxable interest and ordinary dividends on Form 1040/1040NR.<br><br>Xpath:<br>M1NR Line 2A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends | |
| 0705 | Schedule M1NR line 3A must equal federal business income or loss on federal schedule 1.<br><br>Xpath:<br>M1NR Line 3A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BusinessIncome<br>1040: ReturnData/IRS1040Schedule1/BusinessIncomeLossAmt<br>1040NR: ReturnData/IRS1040NR/BusinessIncomeLossAmt | |

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| **0706** | M1NR line 4A must equal federal total capital gain or loss on federal schedule 1.<br><br>Xpath:<br>M1NR Line 4A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/CapGainLoss<br>1040: ReturnData/IRS1040/CapitalGainLossAmt<br>1040NR: ReturnData/IRS1040NR/CapitalGainLossAmt | |
| **0707** | M1NR line 5A: IRA must equal the sum of federal taxable IRA distributions plus taxable pensions and annuities on Form 1040 or 1040NR.<br><br>Xpath:<br>M1NR Line 5A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/IRA<br>1040: ReturnData/IRS1040/TaxableIRAAmt,<br>ReturnData/IRS1040/TotalTaxablePensionsAmt<br>1040NR: ReturnData/IRS1040NR/TaxableIRAAmt,<br>ReturnData/IRS1040NR/TotalTaxablePensionsAmt | |
| **0708** | M1NR line 6A must equal federal income from rents, royalties, partnerships, S corporations, estates and trusts on Form 1040 or 1040NR.<br><br>Xpath:<br>M1NR Line 6A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NetIncome | |
| **0709** | Schedule M1NR, line 7A must equal federal farm income or loss on federal schedule 1.<br><br>Xpath:<br>M1NR Line 7A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FarmIncome<br>1040: ReturnData/IRS1040Schedule1/NetFarmProfitLossAmt<br>1040NR: ReturnData/IRS1040NR/NetFarmProfitLossAmt | |

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| **0710** | M1NR line 15A must equal the sum of lines 1A through 14A.<br><br>Xpath:<br>M1NR Line 15A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome | |
| **0711** | M1NR line 15B must equal the sum of lines 1B through 14B.<br><br>Xpath:<br>M1NR Line 15B:<br>ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome | |
| **0712** | If M1NR line 15B is equal to or greater than $14,950, Schedule M1CWFC line 16 must equal line 15 multiplied by M1NR line 30.<br><br>Xpath:<br>M1NR Line 15B:<br>ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome<br>M1WFC Line 16:<br>ReturnState/ReturnDataState/SchM1CWFC/PartYearResidentWFCCredit/Amount<br>M1WFC Line 15:<br>ReturnState/ReturnDataState/SchM1CWFC/FullYearResidentWFCCredit<br>M1NR Line 30:<br>ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct | |
| **0713** | M1NR line 27A must equal the sum of line 16A through line 26A.<br><br>Xpath:<br>M1NR Line 27A:<br>ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt | |
| **0714** | M1NR line 27B must equal the sum of line 16B through line 26B.<br><br>Xpath:<br>M1NR Line 27B:<br>ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt | |

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| **0715** | M1NR line 29 must equal line 15A minus line 27A.<br><br>Xpath:<br>M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome<br>M1NR Line 15A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome<br>M1NR Line 27A:<br>ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt | |
| **0716** | M1NR line 30 must equal line 28 divided by line 29.<br><br>Xpath:<br>M1NR Line 30:<br>ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct<br>M1NR Line 28:<br>ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome<br>M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome | |
| **0717** | M1NR line 32 must equal line 30 multiplied by line 31.<br><br>Xpath:<br>M1NR Line 32:<br>ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt<br>M1NR Line 30:<br>ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct<br>M1NR Line 31: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative | |

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| 0720 | If the return includes schedule M1CWFC and the filing status is MFJ, then the primary and spouse taxpayers must not both be non residents on schedule M1NR<br><br>Xpath:<br>Filing Status:<br>ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus<br>M1NR Primary Non Resident:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident<br>M1NR Spouse Non Resident:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonResident | |
| 0721 | If the return includes schedule M1SLC and the filing status is not MFJ, then the taxpayer must not be a non resident on schedule M1NR.<br><br>Xpath:<br>M1NR Primary Non Resident:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident<br>Filing Status:<br>ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus | |
| 0722 | If the return includes schedule M1SLC and the filing status is MFJ, then the primary and spouse taxpayers must not both be a non resident on form M1NR<br><br>Xpath:<br>M1NR Primary Non Resident:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident<br>M1NR Spouse Non Resident:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonResident<br>Filing Status:<br>ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus | |

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| 0729 | M1PSC line 4 date must be within the tax year.<br><br>Xpath:<br>M1PSC Line 4: ReturnState/ReturnDataState/SchM1PSC/DeliveryDt | Updated with new lines |
| 0730 | M1R line 1 must equal:<br>&bull;$12,000 if filing status is married filing joint<br>&bull;$6,000 if married filing separately<br>&bull;$9,600 if single<br><br>Xpath:<br>M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount | |
| 0731 | M1R line 2 must not be greater than wages, tips, etc. of Form 1040 or 1040NR.<br><br>Xpath:<br>M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments | |
| 0732 | Schedule M1R: if taxpayer or spouse is 65 or older, line 3 must equal line 1. Otherwise, line 3 must equal line 1 or line 2, whichever is less.<br><br>Xpath:<br>M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation<br>M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount<br>M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments | |
| 0733 | M1R line 4 must equal federal nontaxable veterans pensions on Federal Schedule R when present.<br><br>Xpath:<br>M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions | |

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| 0734 | M1R line 5b and line 6a must be equal to or greater than federal taxable Social Security benefits on form 1040.<br><br>Xpath:<br>M1R Line 5b: ReturnState/ReturnDataState/SchM1R/TaxableSocSecAmt<br>M1R Line 6a:<br>ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits<br>1040 Line 6b: ReturnData/IRS1040/TaxableSocSecAmt | |
| 0735 | M1R line 6 must equal line 6a plus line 6b.<br><br>Xpath:<br>M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement<br>M1R Line 6a:<br>ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits<br>M1R Line 6b: ReturnState/ReturnDataState/SchM1R/RailroadRetirement | |
| 0736 | M1R line 7 must equal the sum of lines 4, 5, and 6.<br><br>Xpath:<br>M1R Line 7: ReturnState/ReturnDataState/SchM1R/TotalBenefits<br>M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions<br>M1R Line 5: ReturnState/ReturnDataState/SchM1R/NonTaxableSocSecAmt<br>M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement | |
| 0737 | M1R line 8 must equal line 3 minus line 7.<br><br>Xpath:<br>M1R Line 8:<br>ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits<br>M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation<br>M1R Line 7: ReturnState/ReturnDataState/SchM1R/TotalBenefits | |

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| **0738** | M1R line 9b must be equal to or less than federal taxable pensions and annuities plus taxable Social Security benefits from Form 1040 or 1040NR.<br><br>Xpath:<br>M1R Line 9b:<br>ReturnState/ReturnDataState/SchM1R/RailroadRetirementBenefits | |
| **0739** | M1R line 11 must equal line 9 minus line 10. If line 10 is greater than line 9, line 11 must equal zero.<br><br>Xpath:<br>M1R Line 11:<br>ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmt<br>M1R Line 9:<br>ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits<br>M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt | |
| **0740** | M1R line 12 must equal line 11 multiplied by 50%. If line 10 is greater than line 9, line 12 must equal zero.<br><br>Xpath:<br>M1R Line 12:<br>ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmtPct<br>M1R Line 11:<br>ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmt<br>M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt<br>M1R Line 9:<br>ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits | |
| **0741** | M1R line 13 must equal line 8 minus line 12. Otherwise, taxpayer is not eligible for the subtraction.<br><br>Xpath:<br>M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction<br>M1R Line 8:<br>ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits<br>M1R Line 12:<br>ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmtPct | |

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| **0750** | M1RCR line 3 must equal line 1 divided by line 2.<br><br>Xpath:<br>M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/AGIPct<br>M1RCR Line 1:<br>ReturnState/ReturnDataState/SchM1RCR/AGITaxedByWisconsinAmt<br>M1RCR Line 2:<br>ReturnState/ReturnDataState/SchM1RCR/AGIAdjustedByBondAmt | |
| **0751** | M1RCR line 4b must equal sum of M1C lines 1-2 and 4-9.<br><br>Xpath:<br>M1RCR Line 4b:<br>ReturnState/ReturnDataState/SchM1RCR/M1AndM1CCreditsAmt<br>M1C Line 1: ReturnState/ReturnDataState/SchM1C/MarriedCoupleCreditAmt<br>M1C Line 2:<br>ReturnState/ReturnDataState/SchM1C/LongTermInsuranceCreditAmt<br>M1C Line 4: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit<br>M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt | |
| **0752** | M1RCR line 5 must equal line 4 multiplied by line 3.<br><br>Xpath:<br>M1RCR Line 5:<br>ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsMultFAGIPctAmt<br>M1RCR Line 4: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsAmt<br>M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/AGIPct | |
| **0753** | M1RCR line 8 must equal line 6 minus line 7<br><br>Xpath:<br>M1RCR Line 8:<br>ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt<br>M1RCR Line 6:<br>ReturnState/ReturnDataState/SchM1RCR/WITaxBeforePaymentsAmt<br>M1RCR Line 7:<br>ReturnState/ReturnDataState/SchM1RCR/NonrefundableCreditAmt | |

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| **0754** | M1RCR line 10 must equal line 9 divided by line 1<br><br>Xpath:<br>M1RCR Line 10:<br>ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct<br>M1RCR Line 9:<br>ReturnState/ReturnDataState/SchM1RCR/WIPersonalServiceIncomeAmt<br>M1RCR Line 1:<br>ReturnState/ReturnDataState/SchM1RCR/AGITaxedByWisconsinAmt | |
| **0755** | M1RCR line 11 must equal line 10 multiplied by line 8 for full year residents or M1RCR worksheet for line 11 is required if schedule M1NR MinnesotaResident element is present for part-year residents.<br><br>Xpath:<br>M1RCR Line 11:<br>ReturnState/ReturnDataState/SchM1RCR/WIRefundableCreditAmt<br>M1RCR Line 10:<br>ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct<br>M1RCR Line 8:<br>ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt<br>M1RCR Line 11Wks:<br>ReturnState/ReturnDataState/SchM1RCR/Worksheets/WksM1RCRLine11<br>M1NR Indicator:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/MinnesotaResident | |
| **0756** | If M1RCR check box for PTE is present WorksheetForPTEDeductGrp must be present. Xpath: ReturnState/ReturnDataState/SchRCR/CreditTaxPaidByPTE | |
| **0760** | If any refundable credit schedule is present, schedule M1REF must be present. | |

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| **0762** | M1REF line 2 must equal M1CWFC line 15. Unless the M1NR exists, then M1REF line 2 must equal M1CWFC line 16.<br><br>Xpath:<br>M1REF Line 2:<br>ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt<br>M1WFC Line 5:<br>ReturnState/ReturnDataState/SchM1CWFC/FullYearResidentWFCCredit<br>M1WFC Line 6:<br>ReturnState/ReturnDataState/SchM1CWFC/PartYearResidentWFCCreditGrp/Amount | |
| **0763** | M1REF line 3 number of qualifying children must equal number of qualifying children on M1ED. | |
| **0765** | If M1REF line 6 is greater than zero, M1RCR must be present<br><br>Xpath:<br>M1REF Line 6:<br>ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt | |
| **0766** | M1REF line 14 must equal the sum of M1REF line 1 through 13.<br><br>Xpath:<br>M1REF Line 14:<br>ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt | Updated with new lines |
| **0767** | If line 10 has value, then a KF, KPI, or a KS schedule must be present and must have a MN ID and an amount must be present.<br><br>Xpath:<br>M1REF line 10:<br>ReturnState/ReturnDataState/SchM1REF/PassThroughCreditAmt and PassThroughCreditAmt/MNTaxIDNum and PassThroughCreditAmt/Amount | |

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| **0770** | If M1SA line 1 is present, M1SA line 3 must equal line 2 multiplied by 10%.<br><br>Xpath:<br>M1SA Line 3:<br>ReturnState/ReturnDataState/SchM1SA/CalculatedMedicalAllowanceAmt M1SA Line 2: ReturnState/ReturnDataState/SchM1SA/MinnesotaAdjustedGrossIncAmt | |
| **0771** | If M1SA line 19 is not zero, schedule M1CAT must be present.<br><br>Xpath:<br>M1SA Line 19:<br>ReturnState/ReturnDataState/SchM1SA/CasualtyOrTheftLossesAmt | |
| **0772** | If M1SA line 20 is not zero, schedule M1UE must be present.<br><br>Xpath:<br>M1SA Line 20:<br>ReturnState/ReturnDataState/SchM1SA/UnreimEmployeeBusExpnsAmt | |
| **0780** | M1QPEN, the Qualified Pension Plan indicator must be checked to qualify for the subtraction.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1QPEN/SchM1QPENHeader/QualifiedPensionPlanTaxPayInd | |
| **0782** | M1QPEN line 2 must be $13,540 or $27,080 if your filing status is Married Filing Jointly or Qualifying Surviving Spouse.<br><br>Xpath: ReturnState/ReturnDataState/SchM1QPEN/SetStandardAmt | |
| **0784** | Based on your filing status and AGI, you do not qualify for the M1QPEN subtraction.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1QPEN/FilingStatusSetAmt | |

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| 0785 | M1QPEN line 10 must equal M1M line 29.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1QPEN/QPENSubtractionAmt<br>ReturnState/ReturnDataState/SchM1M/QualifiedPublicPensionAmt | |
| 0786 | If there is an amount on line 5 or line 7, SchDQC must be present.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1CWFC/QualifyingChildrenNum | |
| 0787 | If AdvanceCTCInd is checked, then must be a value on line 7.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1CWFC/AdvanceCTCInd<br>ReturnState/ReturnDataState/SchM1CWFC/QualifyingChildrenNum | |
| 0788 | If AdvanceCTCInd is unchecked, Section 3 should not be completed.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1CWFC/AdvanceCTCInd | Section 2 is now section 3 |
| 0789 | If the return includes schedule M1CWFC and the filing status is not MFJ, then the taxpayer must not be a non resident on schedule M1NR<br><br>Xpath:<br>Filing Status:<br>ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus<br>M1NR Primary Non Resident:<br>ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident | |
| 0791 | The qualifying child on the M1CWFC has been claimed on another return. | |
| 0792 | The Advanced Child Tax Credit cannot be claimed after April 15th. | |
| 0793 | On the M1CWFC, if the Reconciliation checkbox is is marked, there must be amounts on lines A through C and Line 26 or Line 27.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1CWFC/ReconciliationGrp | New |

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| **0794** | M1CWFC Line 20 must equal Line B if Line 15 is greater than zero. If Line 15 or Line 16 is zero, Line 20 should be zero.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1CWFC/RecPYMinCreditAmt | New |
| **0795** | M1CWFC Line 21 must equal Line 7 dividided by line C.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1CWFC/RecQualChildRatio | New |
| **0796** | M1CWFC Line 23 must be zero if Line 20 is also zero. Otherwise, Line 23 must be the greater of line 18 and Line 22.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1CWFC/ReconciliationCTCAmt | New |
| **0797** | M1CWFC Line 31 must equal Line 30 divided by 3.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1CWFC/AdvancedCTCCreditAmt | New |
| **0798** | The bank account number is not valid for the Advanced Payment Child Tax Credit. The bank account number must not match a valid routing number. | |
| **0799** | The bank routing number is invalid for the Advanced Payment Child Tax Credit. | |
| **0800** | If the M23 is present, the submission must include the death certificate as a PDF attachment. | |
| **0801** | The M23 claimant name must match the in care of name on the return. | |
| **0901** | Schedule NIIT line 1 must equal Federal form 8960 line 8.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchNIIT/TotalInvestIncomeClaimAmt | |

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| 0903 | Schedule NIIT line 5 cannot be a negative number.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchNIIT/TotalMNInvestIncomeAmt | |
| 0905 | Schedule NIIT line 6, must equal Federal form 8960 line 11.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchNIIT/TotalDeductModsAmt | |
| 0908 | Schedule NIIT line 8, cannot be a negative number.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchNIIT/TotalMNDeductModsAmt | |
| 0910 | Schedule NIIT line 13 must be less than or equal to line 10.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchNIIT/AllocatedToMNAmt<br>ReturnState/ReturnDataState/SchNIIT/MNNetInvestIncomeAmt | |
| 0918 | There must be an amount on CRP Line A if you checked the box on the M1RENT.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1RENT/CRPLineAInd | New |
| 0920 | If M1RENT Line 4 is significant, schedule M1NR must be present.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1RENT/NRIncomeAmt | |
| 0922 | Schedule M1RENT line 7 must equal the amount from the table based on the number of dependents.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1RENT/DependentSubtractionAmt | |

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| **0923** | Schedule M1RENT line 9 must equal the sum of line 6 through 8. If the OverSixtyFiveInd or DisabledInd checkbox is checked, the subtraction amount is 5,200.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1RENT/TotalSubtractionAmt<br>ReturnState/ReturnDataState/SchM1RENT/SubFor65OrOlderDisabledGrp/Over65Ind<br>ReturnState/ReturnDataState/SchM1RENT/SubFor65OrOlderDisabledGrp/DisabledInd | |
| **0925** | M1RENT line 11 must be equal to or less than line 3 on Form CRP.<br><br>Xpath:<br>Line 11: ReturnState/ReturnDataState/SchM1RENT/TotalRentAmt<br>CRP Line 3: ReturnState/ReturnDataState/SchCRP/PaidRent/RentPaidAmt | Updated with new lines |
| **0927** | M1RENT line 13 must match table amount.<br><br>Xpath: ReturnState/ReturnDataState/SchM1RENT/RefundTableAmt | Updated with new lines |
| **0928** | M1RENT Line 14 must equal the sum of Line A of all CRPs.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1RENT/TotalMedicalAssistanceAmt<br>ReturnState/ReturnDataState/SchCRP/PaidRent/MedicalAssistanceAmt | Updated with new lines |
| **0930** | M1RENT Line 17 must equal M1REF line 4 if there's an amount on Line A of CRP.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1REF/RentersCreditAmt<br>ReturnState/ReturnDataState/SchM1RENT/TotalRefundAmt<br>ReturnState/ReturnDataState/SchCRP/PaidRent/MedicalAssistanceAmt | Updated with new lines |
| **0931** | Rental period must not exceed one year.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchCRP/SchCRPHeader/TotalMonthNum | |

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| **0932** | Rental period must fall within tax year.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchCRP/SchCRPHeader/RentDate | |
| **0990** | M1NC Line 41 must equal the sum of lins 1 through 40.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchM1NC/TotalAdjustmentAmt | New |
| **0994** | KFNC Line 31 must equal the sum of lines 1 through 30.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchKFNC/FTITotalLinesAmt | New |
| **0995** | KFNC Line 31 must equal KF Line 7 if positive, or KF line 20 if negative.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchKFNC/FTITotalLinesAmt | New |
| **0996** | KPINC Line 31 must equal the sum of lines 1 through 30.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchKPINC/FTITotalLinesAmt | New |
| **0997** | KPINC Line 31 must equal KPI Line 6 if positive, or KPI line 19 if negative.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchKPINC/FTITotalLinesAmt | New |
| **0998** | KSNC Line 31 must equal the sum of lines 1 through 30.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchKSNC/FTITotalLinesAmt | New |
| **0999** | KSNC Line 31 must equal KS Line 6 if positive, or KS line 19 if negative.<br><br>Xpath:<br>ReturnState/ReturnDataState/SchKSNC/FTITotalLinesAmt | New |