ERC #	2025 Error Rejection Message	Changes for 2025
0002	The amended return indicator was checked. Minnesota does not accept amended returns for this tax type electronically.	
0006	Transmitter is not authorized to send this type of return/transmission. ETIN not certified	
0008	Form M1PR, duplicate filings are not allowed. Primary taxpayer previously filed either as primary taxpayer or spouse	
0009	Form M1PR, duplicate filings are not allowed. Spouse previously filed either as primary taxpayer or spouse.	
0038	The taxpayer name suffix may not appear in the last name field.	
0042	Form M1PR, if filing joint return, primary ssn must not duplicate the spouse ssn.	
0043	Form M1PR, primary taxpayer information is incomplete. The following are required: taxpayer name, social security number, and birthdate.	
0044	Form M1PR, spouse (filing jointly) information is incomplete. The following are required: taxpayer name, social security number, and birth date. Otherwise, all spouse (filing jointly) information must be blank.	
0046	Street address contains invalid repeating information. Apt or unit must not be duplicated in the address.	
0080	Tax period begin and end date must be significant.	
0081	Birthdate must be in the past.	
0090	The return has bank information in the header. If no refund is claimed, the return must not have any bank information.	
0093	Invalid bank routing number please verify this number with the financial institution.	
0094	The bank account number is not valid. The bank account number must not match a valid routing number.	
0099	Form M1PR containing PROPST must be filed on or after March 15 for all counties.	
0100	Form PROPST, taxpayer with delinquent tax checkbox is not eligible for property tax refund.	
0101	Form M1PR, if mobile home owner checkbox is significant, Form CRP or form PROPST must be significant.	
0106	Form M1PR, Line 7 must equal the sum of lines 1-6. If the sum of lines 1 through 6 is less than 0, Line 7 must be zero. **Xpath:** **ReturnState/ReturnDataState/FormM1PR/TotalIncomeAmt** **ReturnState/ReturnDataState/FormM1PR/FederalAdjustedGrossIncomeAmt** **ReturnState/ReturnDataState/FormM1PR/AdditionalIncomeGrp/TotalAdditionalIncomeAmt**	**added Xpath to message**
0107	**If M1PR Line 5 is present, then the Co-occupant Income worksheet Line 13 must be present** Xpath: ReturnState/ReturnDataState/FormM1PR/CooccpantIncWksAmt	**updated message**

0108	M1PR, Line 9 must equal the amount from the table based on the number of dependents. **Xpath:** **ReturnState/ReturnDataState/FormM1PR/DependentSubtraction/DependentSubtractionAmt**	**added Xpath to message**
0112	Form M1PR, Line 12 must equal the sum of lines 8 - 11. If the OverSixtyFiveInd or DisabledInd checkbox is checked, subtraction amount is **5,200**. Xpath: ReturnState/ReturnDataState/FormM1PR/TotalSubtractionAmt	**Updated amount**
0117	Form M1PR, Line 17 does not match the refund table amount. **Xpath:** **ReturnState/ReturnDataState/FormM1PR/RegularRefundAmt**	**added Xpath to message**
0119	Form M1PR, Line 14 requires Property Tax statements. If filing as mobile home owner, requires either PROPST or Form CRP (or both) **Xpath:** **ReturnState/ReturnDataState/FormM1PR/PropertyTaxAmt**	**added Xpath to message**
0120	**Form M1PR Line 14 PropertyTaxAmt must equal the sum of the Property Tax statements Line 1; or If part of the home is rented or used for business, then it must equal** **A) Step 3 of Worksheet 2 BusinessUse or** **B) Mobile home owners must include amount from Step 3 of Worksheet 1.**	**updated message**
0121	**Line 14 must be greater than zero. If claiming the Special Property Tax refund only, Line 15 must be greater than zero.** **Xpath:** **ReturnState/ReturnDataState/FormM1PR/PropertyTaxAmt** **ReturnState/ReturnDataState/FormM1PR/AllowableSpecialAmt**	**added Xpath / message update**
0122	**On M1PR Line 14 (PropertyTaxAmt); if Mobile Home Owner Indicator exists, then, all of the following must exist:** **A) Worksheet 1 Mobile Home Owner Step 1,** **B) CRPAmt Step 2 CYQualifyingTaxAmt, and** **C) Step 3 TotMobileHomeOwnerAmt**	**updated message**
0123	Form M1PR, Line 18 must equal sum of Line 15 and Line 17. **Xpath:** **ReturnState/ReturnDataState/FormM1PR/SRAndPRTaxSubTotalAmt** **ReturnState/ReturnDataState/FormM1PR/AllowableSpecialAmt** **ReturnState/ReturnDataState/FormM1PR/RegularRefundAmt**	**added Xpath to message**
0125	Form M1PR, Line 20 must equal Line 18 minus Line 19 **Xpath:** **ReturnState/ReturnDataState/FormM1PR/PropertyTaxRefundAmt** **ReturnState/ReturnDataState/FormM1PR/ SRAndPRTaxSubTotalAmt** **ReturnState/ReturnDataState/FormM1PR/NonGameWildlifeContributionAmt**	**added Xpath to message**
0131	PR-SR Line 13 must equal line M1PR Line 15. Xpath: ReturnState/ReturnDataState/SchM1PR-SR/AllowableSpecialAmt ReturnState/ReturnDataState/FormM1PR/AllowableSpecialAmt	

0132	On the PR-SR the max amount on Line 13 is $1,000. Xpath: ReturnState/ReturnDataState/SchM1PR-SR/AllowableSpecialAmt	
0133	On M1PR-SR, Line 8 amount must equal Line 4 minus Line 7. Xpath: ReturnState/ReturnDataState/SchM1PR-SR/PriorYrCurrentYrDifferenceAmt ReturnState/ReturnDataState/SchM1PR-SR/AdjustedPropertyTaxAmt ReturnState/ReturnDataState/SchM1PR-SR/PriorYrSpecialRefundAmt	
0140	Form CRP, rental period must not exceed one year.	
0142	Form CRP rental period must fall within tax year.	
0150	Form M1PR, [Worksheet 1 Mobile Home Owners] Step 1 CRPAmt must not exceed 17 percent of line 3 of the CRP.	
0151	**Form M1PR (worksheet 1 Mobile Home Owners Step 2 CYQualifyingTaxAmt) must not exceed the sum of all Property Tax statements Line 1 CYQualifyingTaxAmt.**	**updated message**
0152	Form M1PR, [Worksheet 1 Mobile Home Owners] Step 3 TotMobileHomeOwnerAmt must equal the sum of Step 1 CRPAmt and Step 2 CYQualifyingTaxAmt.	
0155	**Business Use of Home (worksheet 2) Step 1 must equal:** **A) For Homeowners, Line 1 of the Property Tax statements; or** **B) For Mobile Homeowners (worksheet 1), Step 3 of Worksheet 1**	**updated message**
0160	Worksheet 3, Step 1 must equal the sum of current year New Improvements for all Property Tax statements. **Xpath:** **WorkSheets/WorkSheets3/CYNewImprovementsAmt**	**added Xpath to message**
0165	The transmission must include an attached PDF death certificate if an M23 is present.	
0166	The M23 claimant name must match the in care of name on the return.	