

ERC #	Error Message	Change	Change Date
0990	M1NC Line 41 must equal the sum of lines 1 and 23. Xpath: ReturnState/ReturnDataState/SchM1NC/PostsecondaryExpensesAmt ReturnState/ReturnDataState/SchM1NC/RuralAgrPropSecLoanIntExclAmt ReturnState/ReturnDataState/SchM1NC/TotalAdjustmentAmt	Removed the lines from the sum that are no longer active.	7/15/2026
0991	M1NC Line 43 must be left blank. Please use the updated M1NC to file. Xpath: ReturnState/ReturnDataState/SchM1NC/AGIAmt	New	7/15/2026
0994	KFNC Line 31 must equal line 16. Xpath: ReturnState/ReturnDataState/SchKFNC/RuralAgrPropSecLoanIntExclAmt ReturnState/ReturnDataState/SchKFNC/FTITotalLinesAmt	Removed the lines from the sum that are no longer active.	7/15/2026
0996	KPINC Line 31 must equal line 16. Xpath: ReturnState/ReturnDataState/SchKPINC/RuralAgrPropSecLoanIntExclAmt ReturnState/ReturnDataState/SchKPINC/FTITotalLinesAmt	Removed the lines from the sum that are no longer active.	7/15/2026
0998	KSNC Line 31 must equal line 16. Xpath: ReturnState/ReturnDataState/SchKSNC/RuralAgrPropSecLoanIntExclAmt ReturnState/ReturnDataState/SchKSNC/FTITotalLinesAmt	Removed the lines from the sum that are no longer active.	7/15/2026
0632	M1M Line 19c must be left blank. Xpath: ReturnState/ReturnDataState/SchM1M/ReservationIncomeGrp/TribeInfo/Enrollme ntNum	New	4/21/2026

ERC #	ERC Message	Changes for 2025
0002	The amended return indicator was checked. The M1X must be included to file electronically. Xpath: Amended Return Indicator: ReturnState/ReturnHeaderState/AmendedReturnIndicator	
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. 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. Xpath: M1 Spouse Birth Date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfBirth	
0036	Primary taxpayer date of death must be a valid past date.	
0037	M1 spouse death date must be in the past. Xpath: Spouse death date: 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: •be present •not be more than three days before the transmission date •not be more than 180 days after the transmission date	
0092	If estimated payment was requested, estimated payments date must: •be present •not be more than three day before the transmission date •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.	
0498	On form M1, If the Net Investment Tax Only indicator is checked, The M1 should not be completed. Xpath: ReturnState/ReturnDataState/FormM1/FormM1Header/NetInvestmentTaxOnlyInd	
0499	M1 line 5, if present, then dependent must be present and must match dependents on 1040. Xpath: M1 line 5: ReturnState/ReturnDataState/FormM1/ExemptionsAmt M1DQC: ReturnState/ReturnDataState/SchM1DQC/ChildInformation/ClaimingAsDependentInd	
0500	M1 line 2 must equal the sum of M1M line 10 and M1MB line 9. Xpath: M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes M1M line 10: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt M1MB line 9: ReturnState/ReturnDataState/SchM1MB/AdditionsSumAmt	
0501	M1 line 1 must equal federal adjusted gross income. Xpath: M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt	
0502	M1 line 7 must equal the sum of M1M line 40 and M1MB line 22. Xpath: M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction M1M line 35: ReturnState/ReturnDataState/SchM1M/OtherDeductionAmt M1MB line 21: ReturnState/ReturnDataState/SchM1MB/SubtractionSumAmt	
0503	M1 line 3 must equal the total of lines 1 and 2, unless M1M line 18 is present. Xpath: M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes 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: - Form 1040 or 1040NR - Schedule KF line 17 - Schedule KPI line 18 - Schedule KS line 18 Xpath: M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds KF Line 17: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds KPI line 18: ReturnState/ReturnDataState/SchKPI/StateRefundIncAmt 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. Xpath: M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction M1M Line 40: ReturnState/ReturnDataState/SchM1M/OtherDeduction M1MB line 22: ReturnState/ReturnDataState/SchM1MB/SubtractionSumAmt M1M Line 18: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt	
0508	Form M1 line 8 must equal sum of line 4 through 7. Xpath: M1 Line 8: ReturnState/ReturnDataState/FormM1/TotalSubtraction M1 Line 4: ReturnState/ReturnDataState/FormM1/ItemizedOrStandardDeductAmt M1 Line 5: ReturnState/ReturnDataState/FormM1/ExemptionsAmt M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction	
0509	M1 line 9 must equal line 3 minus line 8. Xpath: M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxableIncome M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions M1 Line 8: ReturnState/ReturnDataState/FormM1/TotalSubtraction	
0510	M1 line 10 must match the tax from the table. Xpath: M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount	
0511	M1 line 11 and M1C line 18 must not both be greater than zero. Xpath: M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax M1C Line 18: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit	
0512	M1 line 12 must equal line 10 plus line 11. Xpath: M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax	

0513	M1 line 13 must equal M1 line 12 or M1NR line 32. Xpath: M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1NR Line 32: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmt	
0514	M1 line 13a must equal Schedule M1NR line 28. Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount M1NR Line 28: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome	
0515	M1 line 13b must equal Schedule M1NR line 29. Xpath: M1 Line 13b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome	
0516	M1 line 15 must equal sum of lines 13, 14a, and 14b. Xpath: M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 14a: ReturnState/ReturnDataState/FormM1/OtherTaxesAndRecaptureAmt M1 Line 14b: ReturnState/ReturnDataState/FormM1/CTCRepaymentAmt	
0517	Filing status must be married filing joint to claim marriage credit on M1C line 1. Xpath: M1C Line 1: ReturnState/ReturnDataState/FormM1/MarriedCoupleCreditAMt	
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. Xpath: M1C Line 1: ReturnState/ReturnDataState/FormM1/MarriedCoupleCreditAmt M1MA Line 8: ReturnState/ReturnDataState/SchM1MA/MarriedCoupleCredit M1MA Line 19: ReturnState/ReturnDataState/SchM1MA/IncomeAfterTotCalcCredit M1MA Line 21: ReturnState/ReturnDataState/SchM1MA/IncomeOtherState	
0519	If M1C line 3 greater than zero, then M1RCR or M1CR must be present Xpath: M1C Line 3: ReturnState/ReturnDataState/FormM1/CreditTaxPaidOtherStateAmt	
0520	M1 line 16 must equal M1C line 21. Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits 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. Xpath: M1 Line 17: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 16: ReturnState/ReturnDataState/FormM1/TotalNonrefundableCredits	
0523	M1 line 19 must equal line 17 plus line 18. Xpath: M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 17: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 18: ReturnState/ReturnDataState/FormM1/NonGameWildlifeContribution	
0524	M1 line 20 must equal M1W line 4. Xpath: M1 Line 20: ReturnState/ReturnDataState/FormM1/TotalStateTaxWithheld M1W Line 4: ReturnState/ReturnDataState/SchM1W/TotalStateTaxWithheld	
0526	M1 line 22 must equal M1REF line 14. Xpath: M1 Line 22: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt M1REF Line 14: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt	
0528	M1 line 24 must equal line 19 minus line 23 minus line 27. Refund total must not be negative. Xpath: M1 Line 24: ReturnState/ReturnDataState/FormM1/NetRefund M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalPayments M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty	
0530	M1 line 26 must equal line 19 minus line 23 plus line 27 plus line 28. Xpath: Line 26: ReturnState/ReturnDataState/FormM1/BalanceDueWithReturn M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalPayments M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty M1 Line 28: ReturnState/ReturnDataState/FormM1/PenaltyAndInterestAmt	
0531	M1 line 27 must equal underpayment penalty from M15 line 12 or line 22. Xpath: M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty	

0532	M1 line 29 plus line 30 must equal line 24. Xpath: M1 Line 29: ReturnState/ReturnDataState/FormM1/EstimatedTaxToTaxpayer M1 Line 30: ReturnState/ReturnDataState/FormM1/EstimatedTax 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. Xpath: M1 Line B: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalReturn/IRAPensionAnnuityAmts 1040 Line 4b: Return/ReturnData/IRS1040/TaxableIRAAmt 1040 Line 4d: Return/ReturnData/IRS1040/TotalTaxablePensionsAmt 1040NR Line 16b: Return/ReturnData/IRS1040NR/TaxableIRAAmt 1040NR Line 17b: Return/ReturnData/IRS1040NR/TotalTaxablePensionsAmt	
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. Xpath: M1 line D: ReturnState/ReturnDataState/M1/FederalTaxableGrossIncome 1040 line 11: IRS1040/AdjustedGrossIncomeAmt 1040 line 14: IRS1040/TotalDeductionsAmt	
0540	Schedule M15 line 1 must be less than or equal to M1 line 17. Xpath: M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax M1 Line 17: 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. Xpath: M15 Line 3: ReturnState/ReturnDataState/SchM15/AmountUnpaid M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax M15 Line 2: ReturnState/ReturnDataState/SchM15/TotalPaymentsandCredits M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty	
0542	Schedule M15 line 19A must equal line 18A divided by 365. Xpath: M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1 M15 Line 18A: ReturnState/ReturnDataState/SchM15/FirstQuarter/NumberOfDays	
0543	M15 line 20A must equal line 19A multiplied by 8%. Xpath: M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2 M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1	

0544	M15 line 21A must equal line 20A multiplied by line 16A. Xpath: M15 Line 21A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount16 M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2 M15 Line 16A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount12	
0545	Schedule M15 line 19B must equal line 18B divided by 365. Xpath: M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1 M15 Line 18B: ReturnState/ReturnDataState/SchM15/SecondQuarter/NumberOfDays	
0546	M15 line 20B must equal line 19B multiplied by 8%. Xpath: M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1	
0547	M15 line 21B must equal line 20B multiplied by line 16B. Xpath: M15 Line 21B: ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount16 M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 16B: ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount12	
0548	Schedule M15 line 19C must equal line 18C divided by 365. Xpath: M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1 M15 Line 18C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/NumberOfDays	
0549	M15 line 20C must equal line 19C multiplied by 8%. Xpath: M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1	
0550	M15 line 21C must equal line 20C multiplied by line 16C. Xpath: M15 Line 21C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount16 M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 16C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount12	
0551	Schedule M15 line 19D must equal line 18D divided by 365. Xpath: M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1 M15 Line 18D: ReturnState/ReturnDataState/SchM15/FourthQuarter/NumberOfDays	

0552	M15 line 20D must equal line 19D multiplied by 8%. Xpath: M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2 M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1	
0553	M15 line 21D must equal line 20D multiplied by line 16D. Xpath: M15 Line 21D: ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount16 M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2 M15 Line 16D: ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount12	
0554	If M15 line 22 EstPenalty is present, lines 7 through 12 must not exist. Xpath: M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty	
0555	M15 line 22 must equal the sum of line 21, columns A through D. Xpath: M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty M15 Line 21A: ReturnState/ReturnDataState/SchM15/FirstQuarter/Amount16 M15 Line 21B: ReturnState/ReturnDataState/SchM15/SecondQuarter/Amount16 M15 Line 21C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/Amount16 M15 Line 21D: ReturnState/ReturnDataState/SchM15/FourthQuarter/Amount16	
0560	M1529 line 3 must equal line 1 minus line 2 Xpath: M1529 Line 3: ReturnState/ReturnDataState/SchM1529/NetContributionsAmt M1529 Line 1: ReturnState/ReturnDataState/SchM1529/TotalContributionsAmt M1529 Line 2: 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. Xpath: M1M Line 15: ReturnState/ReturnDataState/SchM1M/QualEduSavingsPlanSubAmt M1C Line 7: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt	
0570	If M1AR is present and the deferment checkbox is not checked, schedule M1NR must be present Xpath: Deferment checkbox: ReturnState/ReturnDataState/SchM1AR/ElectDeferInd	
0571	M1AR line 5 must equal line 1 minus line 4. Xpath: M1AR Line 5: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt M1AR Line 1: ReturnState/ReturnDataState/SchM1AR/GrossProfitAmt M1AR Line 4: ReturnState/ReturnDataState/SchM1AR/TotalInstallmentSaleIncAmt	

0572	M1AR line 9 must equal line 5 minus line 8 Xpath: M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt M1AR Line 5: ReturnState/ReturnDataState/SchM1AR/AccelRecNonResInstallSalesAmt M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt	
0573	M1AR line 10 must equal line 8 multiplied by line 7 Xpath: M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt M1AR Line 8: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesNonBusIncAmt M1AR Line 7: ReturnState/ReturnDataState/SchM1AR/NonBusIncAllocationPct	
0574	M1AR line 11 must equal line 9 multiplied by line 6 Xpath: M1AR Line 11: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt M1AR Line 9: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesBusIncAmt M1AR Line 6: ReturnState/ReturnDataState/SchM1AR/BusinessApportionmentPct	
0575	M1AR line 12 must equal sum of lines 10 and 11 Xpath: M1AR Line 12: ReturnState/ReturnDataState/SchM1AR/AccelRecSalesTotalAmt M1AR Line 10: ReturnState/ReturnDataState/SchM1AR/NonBusIncPctAmt M1AR Line 11: ReturnState/ReturnDataState/SchM1AR/BusIncPctAccelSalesAmt	
0579	If M1C line 8 is greater than zero, Schedule M1CMD must be present. Xpath: M1C Line 8: 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. Xpath: M1CD Line 1: ReturnState/ReturnDataState/SchM1CD/PaidToCaretakersAmt M1CD Line 2: ReturnState/ReturnDataState/SchM1CD/EarnedIncomeAmt M1CD Line 3: ReturnState/ReturnDataState/SchM1CD/SpouseEarnedIncomeAmt M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/SmallAmt	
0584	If M1CD line 5 is less than or equal to 62,410, M1CD line 9 must equal line 7. Xpath: M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/AGIAmt M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/MultiplyAmt M1CD Line 9: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExpAmt	
0585	M1CD line 11 must not be greater than M1CD line 10. Xpath: M1CD Line 11: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt M1CD Line 10: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt	

0586	Schedule M1CD line 12 must equal line 10 divided by line 11. Xpath: M1CD Line 12: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct M1CD Line 10: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt M1CD Line 11: 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. Xpath: M1CD Line 13: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/ChildDependentCareCreditAmt M1CD Line 9: ReturnState/ReturnDataState/SchM1CD/ChildDependentCareExpAmt M1CD Line 12: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt	
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. Xpath: Program Start Date: ReturnState/ReturnDataState/SchM1CMD/ProgramStartDt Date of Graduation: ReturnState/ReturnDataState/SchM1CMD/GraduationDt	
0591	M1CMD line 4 must equal sum of lines 2 and 3 Xpath: M1CMD Line 4: ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt M1CMD Line 2: ReturnState/ReturnDataState/SchM1CMD/TotalScholarshipsAmt M1CMD Line 3: ReturnState/ReturnDataState/SchM1CMD/TotalEmployerReimbursementAmt	
0592	M1CMD line 5 must equal line 1 minus line 4 Xpath: M1CMD Line 5: ReturnState/ReturnDataState/SchM1CMD/NetPaidAmt M1CMD Line 1: ReturnState/ReturnDataState/SchM1CMD/TotalPaidAmt M1CMD Line 4: 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.	
0604	On Schedule M1DQC, if child information is present, a box on line 6, 10 or 11 must be checked. Xpath: ReturnState/ReturnDataState/SchM1DQC/ChildInformation ReturnState/ReturnDataState/SchM1DQC/ChildInformation/ClaimingAsDependentInd ReturnState/ReturnDataState/SchM1DQC/ChildInformation/QualifyingChildInd ReturnState/ReturnDataState/SchM1DQC/ChildInformation/QualifyingOlderChildInd	
0605	If M1DQC line a10 boxes are checked it must match the amount on M1CWFC line 7. Xpath: M1DQC Line a10: SchM1DQC/ChildInformation/QualifyingChildInd M1CWFC Line 7: SchM1CWFC/QualifyingChildrenNum	

0606	If M1DQC line a11 boxes are checked it must match amounts provided on M1CWFC line 5. • One qualifying older child, enter \$970 • Two qualifying older children, enter \$2,210 • Three or more qualifying older children, enter \$2,630 Xpath: M1DQC Line a11: SchM1DQC/ChildInformation/QualifyingOlderChildInd M1CWFC Line 5: SchM1CWFC/QualifyingOlderChildAmt	
0607	On Schedule M1DQC, each child can either be a qualifying child or qualifying older child. Xpath: ReturnState/ReturnDataState/SchM1DQC/ChildInformation/QualifyingChildInd ReturnState/ReturnDataState/SchM1DQC/ChildInformation/QualifyingOlderChildInd	
0610	M1HOME date account opened must not be greater than Dec 31 of tax year. Xpath: M1HOME Account Open Date: ReturnState/ReturnDataState/SchM1HOME/RegistrationInfoGrp/AccountOpenedDt	
0611	M1HOME line 2 must not exceed 28,000 for MFJ and 14,000 for all other filing statuses Xpath: M1HOME Line 2: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt	
0612	If M1HOME lines 4 or 5 are greater than zero, then there must be withdrawal information Xpath: M1HOME Line 4: ReturnState/ReturnDataState/SchM1HOME/QualifiedWithdrawalsAmt M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt	
0614	M1HOME line 8 must equal line 7 multiplied by 10% Xpath: M1HOME Line 8: ReturnState/ReturnDataState/SchM1HOME/AdditionalTaxAmt M1HOME Line 7: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt	
0620	M1LTI line 4A must equal line 2A or line 3A, whichever is less. Xpath: M1LTI Line 4A: ReturnState/ReturnDataState/SchM1LTI/Primary/TotalPremiumsPaid M1LTI Line 2A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumAmountPaid M1LTI Line 3A: ReturnState/ReturnDataState/SchM1LTI/Primary/MinnesotaDeductibleMedical	
0621	M1LTI line 4B must equal line 2B or line 3B, whichever is less. Xpath: M1LTI Line 4B: ReturnState/ReturnDataState/SchM1LTI/Spouse/TotalPremiumsPaid M1LTI Line 2B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumAmountPaid M1LTI Line 3B: ReturnState/ReturnDataState/SchM1LTI/Spouse/MinnesotaDeductibleMedical	

0622	M1LTI line 5A must equal line 1A minus line 4A. Xpath: M1LTI Line 5A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaid M1LTI Line 1A: ReturnState/ReturnDataState/SchM1LTI/Primary/LongTermCareInsurance M1LTI Line 4A: ReturnState/ReturnDataState/SchM1LTI/Primary/TotalPremiumsPaid	
0623	M1LTI line 5B must equal line 1B minus line 4B. Xpath: M1LTI Line 5B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaid M1LTI Line 1B: ReturnState/ReturnDataState/SchM1LTI/Spouse/LongTermCareInsurance M1LTI Line 4B: ReturnState/ReturnDataState/SchM1LTI/Spouse/TotalPremiumsPaid	
0624	M1LTI line 8B must equal the lesser of line 6B or \$100. Xpath: M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit M1LTI Line 6B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaidPct	
0625	Schedule M1LTI line 9 must equal line 8A plus line 8B. Xpath: M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1LTI Line 8A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumCredit M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit	
0626	M1LTI line 10 must equal line 9 multiplied by M1NR line 30. Xpath: M1LTI Line 10: ReturnState/ReturnDataState/SchM1LTI/NonResidentCreditPct M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	
0630	Schedule M1M: the sum of line 1 and line 2 cannot be greater than: •line 2a on Form 1040 •line 9b on Form 1040NR If reciprocity is claimed, this error check is not performed. Xpath: M1M Line 1: ReturnState/ReturnDataState/SchM1M/TaxExemptInterestAmt M1M Line 2: ReturnState/ReturnDataState/SchM1M/FederalTaxExemptDividends 1040 Line 2a: ReturnData/IRS1040/TaxExemptInterestAmt 1040 Line 9b: ReturnData/IRS1040NR/TaxExemptInterestAmt	
0631	If M1MB line 6 is greater than zero, Schedule M1AR must be present Xpath: M1MB Line 6: ReturnState/ReturnDataState/SchM1M/AccelRecogNRInstallSalesAmt	
0632	M1M Line 19c must be left blank. Xpath: ReturnState/ReturnDataState/SchM1M/ReservationIncomeGrp/TribeInfo/EnrollmentNum	New

0633	M1M line 10 must equal the sum of line 1 through line 9.	
0634	M1M line 16 must equal line 13 of M1R. Xpath: M1M Line 16: ReturnState/ReturnDataState/SchM1M/ExemptOverSixtyFiveAmt M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction	
0635	If M1M line 25 is greater than zero, M1C line 4 must be zero. Xpath: M1M Line 25: ReturnState/ReturnDataState/SchM1M/MilitaryPensionAmt M1C Line 4: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit	
0636	If M1M line 27 is greater than zero, Schedule M1HOME must be present. Xpath: M1M Line 27: ReturnState/ReturnDataState/SchM1M/HomeBuyerSvgsAcctContrAmt	
0637	M1M line 40 must equal the sum of lines 11 through line 39. Xpath: M1M Line: 40 ReturnState/ReturnDataState/SchM1M/OtherDeduction	
0638	If M1M line 11 is greater than zero, Schedule M1SA must not be present. Xpath: M1M Line 11: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct	
0639	M1M Line 33 cannot be greater than 1,300. Xpath: ReturnState/ReturnDataState/SchM1M/OneTimeRefundTY2021Amt	
0641	M1MT line 4 must equal the sum of M1MB line 1, line 4, and line 5. Xpath: M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions M1MB Line 1: ReturnState/ReturnDataState/SchM1MB/BonusDepreAddAmt M1MB Line 4: ReturnState/ReturnDataState/SchM1MB/SuspendLossDepreAmt M1MB Line 5: ReturnState/ReturnDataState/SchM1MB/NOLCarryoverAmt	
0643	M1MT line 13 must be equal to or less than Schedule M1SA line 24. Xpath: M1MT Line 13: ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses M1SA line 24: ReturnState/ReturnDataState/SchM1SA/OtherMiscellaneousDedGrp/OtherMiscellaneousDedAmt	
0644	M1MT line 15 must equal amount on federal schedule Xpath: M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/NetRefund 1040 Federal Schedule 1 Line 1: ReturnData/IRS1040Schedule1/StateLocalIncomeTaxRefundAmt 1040NR Federal Schedule 1 Line 11: ReturnData/IRS1040NR/StateLocalIncomeTaxRefundAmt	

0645	M1MT line 16 must equal line M1MB line 10. Xpath: M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits M1MB Line 10: ReturnState/ReturnDataState/SchM1MB/BonusDepreSubAmt	
0646	M1MT line 17 must equal M1M line 14. Xpath: M1MT Line 17: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1M Line 14: ReturnState/ReturnDataState/SchM1M/NetMutualFundAmt	
0647	M1MT line 18 must equal the sum of: - M1M lines 11-12, 17-23, 25, 28-30, and 34-37 - M1MB lines 12, 13, 16-18 and 21 Xpath: M1MT Line 18: ReturnState/ReturnDataState/SchM1MT/OtherSubtractions	
0648	M1MT line 19 must equal the sum of lines 9 through 18. Xpath: M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions	
0649	M1MT line 20 must equal line 8 minus line 19. Xpath: M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAfrAdditions M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions	
0650	M1MT line 21 must equal the correct amount based on filing status. Xpath: M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne	
0651	M1MT line 22 must equal the correct amount based on filing status. Xpath: M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo	
0652	M1MT line 23 must equal line 20 minus line 22. Line 23 must not be negative. Xpath: M1MT Line 23: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwo M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAfrAdditions M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo	
0653	M1MT line 25 must equal line 21 minus line 24. Xpath: M1MT Line 25: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusOne M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne M1MT Line 24: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwoPct	

0654	M1MT line 27 must equal line 26 multiplied by 6.75%. Xpath: M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct M1MT Line 26: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOne	
0655	M1MT line 28 must equal M1 line 10. Xpath: M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount	
0656	M1MT line 29 must equal line 27 minus line 28. Xpath: M1MT Line 29: ReturnState/ReturnDataState/SchM1MT/AltMinTax M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount	
0660	M1MTC line 5 must equal the sum of line 1 through line 4. Xpath: M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions M1MTC Line 1: ReturnState/ReturnDataState/SchM1MTC/FederalAdjustedGrossIncomeAmt M1MTC Line 2: ReturnState/ReturnDataState/SchM1MTC/PriorFederalExemptInterest M1MTC Line 3: ReturnState/ReturnDataState/SchM1MTC/Depletion M1MTC Line 4: ReturnState/ReturnDataState/SchM1MTC/NonStateTaxedExpenses	
0661	M1MTC line 15 must equal the sum of line 6 through line 14. Xpath: M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions	
0662	M1MTC line 16 must equal line 5 minus line 15. Xpath: M1MTC Line 16: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions	
0663	M1MTC line 17 must equal line 16 multiplied by 6.75%. Xpath: M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct M1MTC Line 16: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions	
0664	M1MTC line 20 must equal line 18 minus line 19. Xpath: M1MTC Line 20: ReturnState/ReturnDataState/SchM1MTC/IncomeAfrStateTaxTableAmount M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AfrAdditionFilingStatusOnePct M1MTC Line 19: ReturnState/ReturnDataState/SchM1MTC/StateTaxTableAmount	

0665	M1MTC line 21 must equal line 18 minus line 17. Xpath: M1MTC Line 21: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterFilingStatus M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AftrAdditionFilingStatusOnePct M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct	
0666	M1MTC line 24 must equal line 22 plus line 23. Xpath: M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 22: ReturnState/ReturnDataState/SchM1MTC/AmountAfterCompare M1MTC Line 23: 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. Xpath: M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1C Line 1: ReturnState/ReturnDataState/SchM1C/MarriedCoupleCreditAmt 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. Xpath: M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOnePct M1C Line 1: ReturnState/ReturnDataState/SchM1C/MarriedCoupleCreditAmt M1C Line 15: ReturnState/ReturnDataState/SchM1C/UnusedIncrResearchAct/CreditAmt M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	
0669	M1MTC line 27 must equal line 25 minus line 26. Xpath: M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt	
0670	M1MTC line 28 must equal line 24 or line 27, whichever is less. Xpath: M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax	
0671	M1MTC line 29 must equal line 24 minus line 28. Xpath: M1MTC Line 29: ReturnState/ReturnDataState/SchM1MTC/CarryForwardAmt M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit	

0700	M1NR must be present if M1 line 13a or line 13b is greater than zero. Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount M1 Line 13b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount	
0701	Schedule M1NR: Taxpayer part-year date range must be less than one year. Xpath: Date From: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/DateFrom Date To: 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. Xpath: M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips	
0704	M1NR line 2A must equal the sum of federal taxable interest and ordinary dividends on Form 1040/1040NR. Xpath: M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends	
0705	Schedule M1NR line 3A must equal federal business income or loss on federal schedule 1. Xpath: M1NR Line 3A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BusinessIncome 1040: ReturnData/IRS1040Schedule1/BusinessIncomeLossAmt 1040NR: ReturnData/IRS1040NR/BusinessIncomeLossAmt	
0706	M1NR line 4A must equal federal total capital gain or loss on federal schedule 1. Xpath: M1NR Line 4A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/CapGainLoss 1040: ReturnData/IRS1040/CapitalGainLossAmt 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. Xpath: M1NR Line 5A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/IRA 1040: ReturnData/IRS1040/TaxableIRAAmt, ReturnData/IRS1040/TotalTaxablePensionsAmt 1040NR: ReturnData/IRS1040NR/TaxableIRAAmt, 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. Xpath: M1NR Line 6A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NetIncome	

0709	Schedule M1NR, line 7A must equal federal farm income or loss on federal schedule 1. Xpath: M1NR Line 7A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FarmIncome 1040: ReturnData/IRS1040Schedule1/NetFarmProfitLossAmt 1040NR: ReturnData/IRS1040NR/NetFarmProfitLossAmt	
0710	M1NR line 15A must equal the sum of lines 1A through 14A. Xpath: M1NR Line 15A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome	
0711	M1NR line 15B must equal the sum of lines 1B through 14B. Xpath: M1NR Line 15B: 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. Xpath: M1NR Line 15B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1WFC Line 16: ReturnState/ReturnDataState/SchM1CWFC/PartYearResidentWFCCredit/Amount M1WFC Line 15: ReturnState/ReturnDataState/SchM1CWFC/FullYearResidentWFCCredit M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	
0713	M1NR line 27A must equal the sum of line 16A through line 26A. Xpath: M1NR Line 27A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt	
0714	M1NR line 27B must equal the sum of line 16B through line 26B. Xpath: M1NR Line 27B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt	
0715	M1NR line 29 must equal line 15A minus line 27A. Xpath: M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome M1NR Line 15A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome M1NR Line 27A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt	
0716	M1NR line 30 must equal line 28 divided by line 29. Xpath: M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 28: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome M1NR Line 29: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome	
0717	M1NR line 32 must equal line 30 multiplied by line 31. Xpath: M1NR Line 32: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt M1NR Line 30: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 31: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative	

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 Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident M1NR Spouse Non Resident: 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. Xpath: M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident Filing Status: 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 Xpath: M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident M1NR Spouse Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/NonResident Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus	
0729	M1PSC line 4 date must be within the tax year. Xpath: M1PSC Line 4: ReturnState/ReturnDataState/SchM1PSC/DeliveryDt	
0730	M1R line 1 must equal: •\$12,000 if filing status is married filing joint •\$6,000 if married filing separately •\$9,600 if single Xpath: M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount	
0731	M1R line 2 must not be greater than wages, tips, etc. of Form 1040 or 1040NR. Xpath: 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. Xpath: M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments	
0733	M1R line 4 must equal federal nontaxable veterans pensions on Federal Schedule R when present. Xpath: M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions	

0734	M1R line 5b and line 6a must be equal to or greater than federal taxable Social Security benefits on form 1040. Xpath: M1R Line 5b: ReturnState/ReturnDataState/SchM1R/TaxableSocSecAmt M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits 1040 Line 6b: ReturnData/IRS1040/TaxableSocSecAmt	
0735	M1R line 6 must equal line 6a plus line 6b. Xpath: M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits M1R Line 6b: ReturnState/ReturnDataState/SchM1R/RailroadRetirement	
0736	M1R line 7 must equal the sum of lines 4, 5, and 6. Xpath: M1R Line 7: ReturnState/ReturnDataState/SchM1R/TotalBenefits M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions M1R Line 5: ReturnState/ReturnDataState/SchM1R/NonTaxableSocSecAmt M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement	
0737	M1R line 8 must equal line 3 minus line 7. Xpath: M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits M1R Line 3: ReturnState/ReturnDataState/SchM1R/DisabilityCompensation M1R Line 7: ReturnState/ReturnDataState/SchM1R/TotalBenefits	
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. Xpath: M1R Line 9b: 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. Xpath: M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAftAgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits 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. Xpath: M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAftAgeDisabilityReqAmtPct M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAftAgeDisabilityReqAmt M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits	

0741	M1R line 13 must equal line 8 minus line 12. Otherwise, taxpayer is not eligible for the subtraction. Xpath: M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmaFtrAgeDisabilityReqAmtPct	
0750	M1RCR line 3 must equal line 1 divided by line 2. Xpath: M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/AGIPct M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/AGITaxedByWisconsinAmt M1RCR Line 2: ReturnState/ReturnDataState/SchM1RCR/AGIAdjustedByBondAmt	
0751	M1RCR line 4b must equal sum of M1C lines 1-2 and 4-9. Xpath: M1RCR Line 4b: ReturnState/ReturnDataState/SchM1RCR/M1AndM1CCreditsAmt M1C Line 1: ReturnState/ReturnDataState/SchM1C/MarriedCoupleCreditAmt M1C Line 2: ReturnState/ReturnDataState/SchM1C/LongTermInsuranceCreditAmt M1C Line 4: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit M1C Line 9: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt	
0752	M1RCR line 5 must equal line 4 multiplied by line 3. Xpath: M1RCR Line 5: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsMultFAGIPctAmt M1RCR Line 4: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsAmt M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/AGIPct	
0753	M1RCR line 8 must equal line 6 minus line 7 Xpath: M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt M1RCR Line 6: ReturnState/ReturnDataState/SchM1RCR/WITaxBeforePaymentsAmt M1RCR Line 7: ReturnState/ReturnDataState/SchM1RCR/NonrefundableCreditAmt	
0754	M1RCR line 10 must equal line 9 divided by line 1 Xpath: M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct M1RCR Line 9: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServiceIncomeAmt M1RCR Line 1: 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. Xpath: M1RCR Line 11: ReturnState/ReturnDataState/SchM1RCR/WIRefundableCreditAmt M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt M1RCR Line 11Wks: ReturnState/ReturnDataState/SchM1RCR/Worksheets/WksM1RCRLine11 M1NR Indicator: 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.	
0762	M1REF line 2 must equal M1CWFC line 15. Unless the M1NR exists, then M1REF line 2 must equal M1CWFC line 16. Xpath: M1REF Line 2: ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt M1WFC Line 5: ReturnState/ReturnDataState/SchM1CWFC/FullYearResidentWFCCredit M1WFC Line 6: 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 Xpath: M1REF Line 6: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt	
0766	M1REF line 14 must equal the sum of M1REF line 1 through 13. Xpath: M1REF Line 14: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt	
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. Xpath: M1REF line 10: ReturnState/ReturnDataState/SchM1REF/PassThroughCreditAmt and PassThroughCreditAmt/MNTaxIDNum and PassThroughCreditAmt/Amount	
0770	If M1SA line 1 is present, M1SA line 3 must equal line 2 multiplied by 10%. Xpath: M1SA Line 3: ReturnState/ReturnDataState/SchM1SA/CalculatedMedicalAllowanceAmt M1SA Line 2: ReturnState/ReturnDataState/SchM1SA/MinnesotaAdjustedGrossIncAmt	
0771	If M1SA line 19 is not zero, schedule M1CAT must be present. Xpath: M1SA Line 19: ReturnState/ReturnDataState/SchM1SA/CasualtyOrTheftLossesAmt	
0772	If M1SA line 20 is not zero, schedule M1UE must be present. Xpath: M1SA Line 20: ReturnState/ReturnDataState/SchM1SA/UnreimEmployeeBusExpnsAmt	
0780	M1QPEN, the Qualified Pension Plan indicator must be checked to qualify for the subtraction. Xpath: 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. Xpath: ReturnState/ReturnDataState/SchM1QPEN/SetStandardAmt	

0784	Based on your filing status and AGI, you do not qualify for the M1QPEN subtraction. Xpath: ReturnState/ReturnDataState/SchM1QPEN/FilingStatusSetAmt	
0785	M1QPEN line 10 must equal M1M line 29. Xpath: ReturnState/ReturnDataState/SchM1QPEN/QPENSubtractionAmt ReturnState/ReturnDataState/SchM1M/QualifiedPublicPensionAmt	
0786	If there is an amount on line 5 or line 7, SchDQC must be present. Xpath: ReturnState/ReturnDataState/SchM1CWFC/QualifyingChildrenNum	
0787	If AdvanceCTCInd is checked, then must be a value on line 7. Xpath: ReturnState/ReturnDataState/SchM1CWFC/AdvanceCTCInd ReturnState/ReturnDataState/SchM1CWFC/QualifyingChildrenNum	
0788	If AdvanceCTCInd is unchecked, Section 3 should not be completed. Xpath: ReturnState/ReturnDataState/SchM1CWFC/AdvanceCTCInd	
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 Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus M1NR Primary Non Resident: 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. Xpath: ReturnState/ReturnDataState/SchM1CWFC/ReconciliationGrp	
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. Xpath: ReturnState/ReturnDataState/SchM1CWFC/RecPYMinCreditAmt	
0795	M1CWFC Line 21 must equal Line 7 dividided by line C. Xpath: ReturnState/ReturnDataState/SchM1CWFC/RecQualChildRatio	

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. Xpath: ReturnState/ReturnDataState/SchM1CWFC/ReconciliationCTCAmt	
0797	M1CWFC Line 31 must equal Line 30 divided by 3. Xpath: ReturnState/ReturnDataState/SchM1CWFC/AdvancedCTCCreditAmt	
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. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalInvestIncomeClaimAmt	
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	
0908	Schedule NIIT line 8, cannot be a negative number. Xpath: ReturnState/ReturnDataState/SchNIIT/TotalMNDeductModsAmt	
0910	Schedule NIIT line 13 must be less than or equal to line 10. Xpath: ReturnState/ReturnDataState/SchNIIT/AllocatedToMNAmt ReturnState/ReturnDataState/SchNIIT/MNNetInvestIncomeAmt	
0918	There must be an amount on CRP Line A if you checked the box on the M1RENT. Xpath: ReturnState/ReturnDataState/SchM1RENT/CRPLineAInd	
0920	If M1RENT Line 4 is significant, schedule M1NR must be present. Xpath: ReturnState/ReturnDataState/SchM1RENT/NRIncomeAmt	

0922	Schedule M1RENT line 7 must equal the amount from the table based on the number of dependents. Xpath: ReturnState/ReturnDataState/SchM1RENT/DependentSubtractionAmt	
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. Xpath: ReturnState/ReturnDataState/SchM1RENT/TotalSubtractionAmt ReturnState/ReturnDataState/SchM1RENT/SubFor65OrOlderDisabledGrp/Over65Ind ReturnState/ReturnDataState/SchM1RENT/SubFor65OrOlderDisabledGrp/DisabledInd	
0925	M1RENT line 11 must be equal to or less than line 3 on Form CRP. Xpath: Line 11: ReturnState/ReturnDataState/SchM1RENT/TotalRentAmt CRP Line 3: ReturnState/ReturnDataState/SchCRP/PaidRent/RentPaidAmt	
0927	M1RENT line 13 must match table amount. Xpath: ReturnState/ReturnDataState/SchM1RENT/RefundTableAmt	
0928	M1RENT Line 14 must equal the sum of Line A of all CRPs. Xpath: ReturnState/ReturnDataState/SchM1RENT/TotalMedicalAssistanceAmt ReturnState/ReturnDataState/SchCRP/PaidRent/MedicalAssistanceAmt	
0930	M1RENT Line 17 must equal M1REF line 4 if there's an amount on Line A of CRP. Xpath: ReturnState/ReturnDataState/SchM1REF/RentersCreditAmt ReturnState/ReturnDataState/SchM1RENT/TotalRefundAmt ReturnState/ReturnDataState/SchCRP/PaidRent/MedicalAssistanceAmt	
0931	Rental period must not exceed one year. Xpath: ReturnState/ReturnDataState/SchCRP/SchCRPHeader/TotalMonthNum	
0932	Rental period must fall within tax year. Xpath: ReturnState/ReturnDataState/SchCRP/SchCRPHeader/RentDate	
0990	M1NC Line 41 must equal the sum of lines 1 and 23. Xpath: ReturnState/ReturnDataState/SchM1NC/PostsecondaryExpensesAmt ReturnState/ReturnDataState/SchM1NC/RuralAgrPropSecLoanIntExclAmt ReturnState/ReturnDataState/SchM1NC/TotalAdjustmentAmt	Removed the lines from the sum that are no longer active.

0991	M1NC Line 43 must be left blank. Please use the updated M1NC to file. Xpath: ReturnState/ReturnDataState/SchM1NC/AGIAmt	New
0994	KFNC Line 31 must equal line 16. Xpath: ReturnState/ReturnDataState/SchKFNC/RuralAgrPropSecLoanIntExclAmt ReturnState/ReturnDataState/SchKFNC/FTITotalLinesAmt	Removed the lines from the sum that are no longer active.
0995	KFNC Line 31 must equal KF Line 7 if positive, or KF line 20 if negative. Xpath: ReturnState/ReturnDataState/SchKFNC/FTITotalLinesAmt	
0996	KPINC Line 31 must equal line 16. Xpath: ReturnState/ReturnDataState/SchKPINC/RuralAgrPropSecLoanIntExclAmt ReturnState/ReturnDataState/SchKPINC/FTITotalLinesAmt	Removed the lines from the sum that are no longer active.
0997	KPINC Line 31 must equal KPI Line 6 if positive, or KPI line 19 if negative. Xpath: ReturnState/ReturnDataState/SchKPINC/FTITotalLinesAmt	
0998	KSNC Line 31 must equal line 16. Xpath: ReturnState/ReturnDataState/SchKSNC/RuralAgrPropSecLoanIntExclAmt ReturnState/ReturnDataState/SchKSNC/FTITotalLinesAmt	Removed the lines from the sum that are no longer active.
0999	KSNC Line 31 must equal KS Line 6 if positive, or KS line 19 if negative. Xpath: ReturnState/ReturnDataState/SchKSNC/FTITotalLinesAmt	