

Error Code	2018 Error Rejection Message	Changes for 2018
0002	<p>The amended return indicator was checked. Minnesota does not accept amended returns for this tax type electronically.</p> <p>Xpath: Amended Return Indicator: ReturnState/ReturnHeaderState/AmendedReturnIndicator</p>	
0005	<p>All returns prepared on professional software must include a Preparer Tax Identification Number (PTIN) or Site Identification Number (SIDN).</p>	
0006	<p>The transmitter's Electronic Transmitter Identification Number (ETIN) is not authorized to send this return.</p>	
0007	<p>If M1M line 23 is not zero, M1 line 2 and M1SA line 27 must be zero.</p> <p>Xpath: M1M Line 23: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes M1SA Line 27: ReturnState/ReturnDataState/StateAndLocalIncTaxAddAmt</p>	<p>Updated line numbers, removed StateIncomeTax (2017 M1 line 2) ,added M1SA line 27 to the rule.</p>
0010	<p>The taxpayer name suffix may not appear in the last name field</p>	
0014	<p>Street address contains invalid repeating information. Apt or unit must not be duplicated in the address.</p>	
0015	<p>The street address must contain at least one space.</p>	
0016	<p>The return has bank information in the header. If a direct deposit refund is not claimed, the header must not have any bank information.</p>	
0023	<p>If the M23 is present, the submission must include the death certificate as a PDF attachment.</p>	
0024	<p>The M23 claimant name must match the in care of name on the return</p> <p>Xpath: M23 Claimant First Name: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/FirstName M23 Claimant Middle Initial: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/MiddleInitial M23 Claimant Last Name: ReturnState/ReturnDataState/FormM23/HeaderGrp/Claimant/LastName In Care Of Name: ReturnState/ReturnHeaderState/Filer/InCareOfNm</p>	
0102	<p>M1529 line 3 must equal line 1 minus line 2</p> <p>Xpath: M1529 Line 3: ReturnState/ReturnDataState/SchM1529/NetContributionsAmt M1529 Line 1: ReturnState/ReturnDataState/SchM1529/TotalContributionsAmt M1529 Line 2: ReturnState/ReturnDataState/SchM1529/TotalAmountDistributedAmt</p>	
0103	<p>Schedule M1529 must be present if M1M line 36 or M1C line 5 are greater than zero. M1M line 36 and M1C line 5 cannot both be greater than zero.</p> <p>Xpath: M1M Line 36: ReturnState/ReturnDataState/SchM1M/QualEduSavingsPlanSubAmt M1C Line 5: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt</p>	<p>Updated line numbers</p>
0104	<p>Schedule M1CD line 9 must equal line 8 divided by line 7.</p> <p>Xpath: M1CD Line 9: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct M1CD Line 8: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt</p>	<p>Updated line numbers</p>
0105	<p>Schedule M15 line 19D must equal line 18D divided by 365</p> <p>Xpath: M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1 M15 Line 18D: ReturnState/ReturnDataState/SchM15/FourthQuarter/NumberOfDays</p>	
0106	<p>If Schedule M1WFC line 8 answer is No and filing status is single, widow, or head of household, line 5 must be \$8,530 or greater with no qualifying children. Line 5 must be \$22,230 or greater with one qualifying child. Line 5 must be \$26,360 or greater with two or more qualifying children. Otherwise, line 8 answer is invalid.</p> <p>Xpath: M1WFC Line 8 (No): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/No/NoResponseIndicator M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome</p>	<p>Updated line numbers, updated threshold amounts</p>

0110	M1 line 11 and M1C line 11 must not both be greater than zero. Xpath: M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax M1C Line 11: ReturnState/ReturnDataState/SchM1C/AlternativeMinTaxCredit	Updated line numbers
0111	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/IRS1040/NetFarmProfitLossAmt 1040NR: ReturnData/IRS1040NR/NetFarmProfitLossAmt	Updated line numbers, ERC executed only if the federal return is present
0116	If M1 line 16 is greater than zero, M1MA must be present and M1 line 16 must equal either M1MA line 8, M1MA line 19, or M1MA line 21. Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1MA Line 8: ReturnState/ReturnDataState/SchM1MA/MarriedCoupleCredit M1MA Line 19: ReturnState/ReturnDataState/SchM1MA/IncomeAfterTotCalcCredit M1MA Line 21: ReturnState/ReturnDataState/SchM1MA/IncomeOtherState	
0117	If M1 line 26 is not zero, Form M1B must be present. Xpath: M1 Line 26: ReturnState/ReturnDataState/FormM1/BusinessIncome	Inactivated
0122	Schedule M1LTI, line 8A must equal line 6A or \$100, whichever is less. Xpath: M1LTI Line 8A: ReturnState/ReturnDataState/SchM1LTI/Primary/PremiumCredit M1LTI Line 6A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaidPct	Inactivated
0123	"M1 line 23 must equal line 21 plus line 22. Xpath: M1 Line 23: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 22: ReturnState/ReturnDataState/FormM1/NonGameWildlifeContribution"	Updated line numbers
0125	M1 line 26 must equal M1REF line 8. Xpath: M1 Line 26: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt M1REF Line 8: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt	Updated line numbers
0126	"If any refundable credit schedule is present, schedule M1REF must be present."	New
0127	Primary taxpayer date of death must be a valid past date.	
0130	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	Updated line numbers, added new lines 4 and 5 to the sum for line 8
0131	Schedule M1UE must not be present if federal schedule 2106 is present, unless the return status is married filing joint.	New
0140	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	New
0141	If M1SA line 18 or M1NC line 6 is not zero, schedule M1CAT must be present! Xpath: M1SA Line 18: ReturnState/ReturnDataState/SchM1SA/CasualtyOrTheftLossesAmt	New
0142	If M1SA line 19 or M1NC line 3 is not zero, schedule M1UE must be present Xpath: M1SA Line 19: ReturnState/ReturnDataState/SchM1SA/UnreimEmployeeBusExpnsAmt	New
0147	M1 filing status on the state return must equal federal filing status.	ERC executed only if the federal return is present

0149	<p>Schedule M1CD line 10 must equal line 6 multiplied by line 9. M1REF line 1 must equal M1CD line 10.</p> <p>Xpath: M1CD Line 10: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/ChildAndDependentCareCredit M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp M1CD Line 9: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmtPct M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt</p>	Updated line numbers
0159	<p>M1CD line 8 must not be greater than M1CD line 7.</p> <p>Xpath: M1CD Line 8: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/StateEarnedIncomeAmt M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/NonFullYearResident/EarnedIncomeAmt</p>	Updated line numbers
0167	<p>Schedule M15 line 19B must equal line 18B divided by 365</p> <p>Xpath: M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1 M15 Line 18B: ReturnState/ReturnDataState/SchM15/SecondQuarter/NumberOfDays</p>	
0190	<p>If M1WFC line 8 answer is Yes and filing status is single, widow, or head of household, line 5 must be less than \$8,530 with no qualifying children. Line 5 must be less than \$22,230 with one qualifying child. Line 5 must be less than \$26,360 with two or more qualifying children. Otherwise, line 8 answer is invalid.</p> <p>Xpath: M1WFC Line 8 (Yes): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome</p>	Updated line numbers, updated threshold amounts
0191	<p>If M1WFC line 8 answer is No and filing status is married filing joint, line 5 must be \$14,230 or greater with no qualifying children. Line 5 must be \$27,930 or greater with one qualifying child. Line 5 must be \$32,060 or greater with two or more qualifying children. Otherwise, line 8 answer is invalid.</p> <p>Xpath: M1WFC Line 8 (Yes): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome</p>	Updated line numbers, updated threshold amounts
0192	<p>If line 8 of the M1WFC answer is Yes and filing status is married filing joint, line 7 must be less than \$14,230 with no qualifying children. Line 7 must be less than \$27,930 with one qualifying child. Line 7 must be less than \$32,060 with two or more qualifying children. Otherwise, line 8 answer is invalid.</p> <p>Xpath: M1WFC Line 8 (Yes): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator M1WFC Line 7: ReturnState/ReturnDataState/SchM1WFC/FAGIAfterM1NCAdjAmt</p>	Updated line numbers, updated threshold amounts
0198	<p>Schedule M15 line 1 must be less than or equal to M1 line 21.</p> <p>Xpath: M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits</p>	Updated line numbers
0202	<p>Schedule M1NR line 3A must equal federal business income or loss on federal schedule 1.</p> <p>Xpath: M1NR Line 3A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BusinessIncome 1040: ReturnData/IRS1040/BusinessIncomeLossAmt 1040NR: ReturnData/IRS1040NR/BusinessIncomeLossAmt</p>	Updated line numbers, ERC executed only if the federal return is present
0206	<p>If M1M line 40 is greater than zero, Schedule M1NC must be present</p>	Updated line numbers

0208	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/IRAPensionAnnuityAmounts 1040 Line 4a: ReturnData/IRS1040/TotalTaxablePensionsAmt 1040NR Line 16b: ReturnData/IRS1040NR/TaxableIRAmt 1040NR Line 17b: Return/ReturnData/IRS1040NR/TotalTaxablePensionsAmt	ERC executed only if the federal return is present
0209	If M1M line 13 is greater than zero, Schedule M1NC must be present	Updated line numbers
0212	M1 line 23 must equal M1W line 4. Xpath: M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalStateTaxWithheld M1W Line 4: ReturnState/ReturnDataState/SchM1W/TotalStateTaxWithheld	
0213	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 5b: ReturnData/IRS1040/TaxableSocSecAmt	Updated line numbers.ERC executed only if the federal return is present
0214	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	Updated line numbers. ERC executed only if the federal return is present
0215	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	
0224	M1MT line 4 must equal the sum of M1M line 3, line 4, line 8, line 10, and 14. Xpath: M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions M1M Line 3: ReturnState/ReturnDataState/SchM1M/BonusDepreciationAddition M1M Line 4: ReturnState/ReturnDataState/SchM1M/Fed179ExpenseAddition M1M Line 14: ReturnState/ReturnDataState/SchM1M/DomesticProduction M1M Line 8: ReturnState/ReturnDataState/SchM1M/SuspendedLoss M1M Line 10: ReturnState/ReturnDataState/SchM1M/NetLoss	Updated line numbers.
0225	Form M1, line 7 must equal M1M line 42. For reciprocity, M1M line 23 must be greater than zero and the reciprocity subtraction must equal line M1 line 1. If line 1 is negative, M1 line 9 must equal zero. Xpath: M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction M1M Line 42: ReturnState/ReturnDataState/SchM1M/OtherDeduction M1M Line 23: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1 Line 9: ReturnState/ReturnDataState/FormM1/StateTaxableIncome	Updated line numbers
0231	Form M1 line 32 plus line 33 must equal line 28. Xpath: M1 Line 32: ReturnState/ReturnDataState/FormM1/EstimatedTaxToTaxpayer M1 Line 33: ReturnState/ReturnDataState/FormM1/EstimatedTax M1 Line 28: ReturnState/ReturnDataState/FormM1/NetRefund	
233	Schedule M1MTC line 25 must equal M1 line 10 minus M1 lines 16 - 18, M1C lines 1-6, and 9. 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.	Updated line numbers

	M1: primary taxpayer birth date must be a valid date in the past. Xpath: M1 Primary Taxpayer Birth Date: ReturnState/ReturnHeaderState/Filer/Primary/DateOfBirth	
0234	Duplicate filings are not allowed. Primary taxpayer previously filed either as primary taxpayer or spouse.	
0235	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	Updated line numbers, M1AR line 4 is now used in the calculation
0236	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	Updated line numbers
0237	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	Updated line numbers
0238	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	Updated line numbers
0239	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	Updated line numbers
0240	If M1AR is present and the deferment checkbox is not checked, schedule M1NR must be present Xpath: Deferment checkbox: ReturnState/ReturnDataState/SchM1AR/ElectDeferInd	
0241	M1: spouse (filing jointly) birth date must be a valid date in the past. Xpath: M1 Spouse Birth Date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfBirth	
0242	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	
0251	M1M line 21 must equal line 13 of M1R. Xpath: M1M Line 21: ReturnState/ReturnDataState/SchM1M/ExemptAmountOverSixtyFive M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction	Updated line numbers
0253	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	
0255	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	
0258		

0267	<p>M1LTI line 5B must equal line 1B minus line 4B.</p> <p>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</p>	
0272	<p>M1NR line 4A must equal federal total capital gain or loss on federal schedule 1.</p> <p>Xpath: M1NR Line 4A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/CapGainLoss 1040: ReturnData/IRS1040/CapitalGainLossAmt 1040NR: ReturnData/IRS1040NR/CapitalGainLossAmt</p>	Updated line numbers, ERC executed only if the federal return is present
0273	<p>M15 line 20D must equal line 19D multiplied by 4%</p> <p>Xpath: M15 Line 20D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount2 M15 Line 19D: ReturnState/ReturnDataState/SchM15/FourthQuarter/PercentAmount1</p>	
0278	<p>M1R line 6 must equal line 6a plus line 6b.</p> <p>Xpath: M1R Line 6: ReturnState/ReturnDataState/SchM1R/TotalRailroadRetirement M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits M1R Line 6b: ReturnState/ReturnDataState/SchM1R/RailroadRetirement</p>	
0282	<p>M1MT line 14 must equal line 10 on federal schedule 1</p> <p>Xpath: M1MT Line 14: ReturnState/ReturnDataState/SchM1MT/NetRefund 1040 Federal Schedule 1 Line 10: ReturnData/IRS1040/StateLocalIncomeTaxRefundAmt 1040NR Federal Schedule 1 Line 10: ReturnData/IRS1040NR/StateLocalIncomeTaxRefundAmt</p>	Updated line numbers, ERC executed only if the federal return is present
0290	<p>If M1REF line 1 is greater than zero and 1040 line 49 or 1040NR line 47 equals zero, form MN2441 or IRS2441 must be present</p> <p>Xpath: M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt 1040 Line 49: Return/ReturnData/IRS1040/CreditForChildAndDepdCareAmt 1040NR Line 47: Return/ReturnData/IRS1040NR/CreditForChildAndDepdCareAmt</p>	Updated line numbers, ERC executed only if the federal return is present
0291	<p>A licensed provider claiming credit for his/her own children on form M1CD requires a day care license number and state Form MN2441.</p>	
0292	<p>M15 line 20B must equal line 19B multiplied by 4%.</p> <p>Xpath: M15 Line 20B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount2 M15 Line 19B: ReturnState/ReturnDataState/SchM15/SecondQuarter/PercentAmount1</p>	
0301	<p>If M1M line 30 is greater than zero, M1C line 1 must be zero.</p> <p>Xpath: M1M Line 30: ReturnState/ReturnDataState/SchM1M/MilitaryPensionAmt M1C Line 1: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit</p>	Updated line numbers
0304	<p>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.</p> <p>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</p>	
0305	<p>Schedule M1WFC: qualifying child #2 Social Security number must match federal qualifying child #1, 2, or 3 Social Security number from Form 1040EIC.</p> <p>Xpath: M1WFC Child SSN: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/QualifyingChildSSN 1040EIC Child SSN: ReturnData/IRS1040ScheduleEIC/QualifyingChildInformation/QualifyingChildSSN</p>	ERC executed only if the federal return is present

0315	<p>M1R line 12 must equal line 11 multiplied by 50%. If line 10 is greater than line 9, line 12 must equal zero.</p> <p>Xpath: M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmAfrAgeDisabilityReqAmtPct M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAfrAgeDisabilityReqAmt M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits</p>	
0328	<p>If M1WFC line 8 answer is Yes or line 3 equals line 7, line 9 must equal line 4. If line 8 answer is No, line 9 must equal line 4 or line 8, whichever is less.</p> <p>Xpath: M1WFC Line 9: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/WFCCreditFromTable M1WFC Line 8 (Yes): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse M1WFC Line 3: ReturnState/ReturnDataState/SchM1WFC/TotalEarnedAndM1NCIncAmt M1WFC Line 7: ReturnState/ReturnDataState/SchM1WFC/FAGIAfterM1NCAdjAmt</p>	Updated line numbers
0330	<p>M1MTC line 17 must equal line 16 multiplied by 6.75%.</p> <p>Xpath: M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct M1MTC Line 16: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptions</p>	
0339	<p>If M1M line 12 is greater than zero, Schedule M1AR must be present</p> <p>Xpath: M1M Line 12: ReturnState/ReturnDataState/SchM1M/AccelRecogNonResInstallSIsAmt</p>	Updated line numbers
0341	<p>If M1M line 38 is greater than zero, Schedule M1HOME must be present</p> <p>Xpath: M1M Line 38: ReturnState/ReturnDataState/SchM1M/HomeBuyerSvgsAcctContrSubAmt</p>	Updated line numbers
0343	<p>If M1M line 18 is greater than zero, Schedule M1SA must not be present.</p> <p>Xpath: M1M Line 18: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct</p>	Updated line numbers, change from checking the federal schedule A to checking the M1SA.
0346	<p>M1MT line 26 must equal line 20 minus line 25.</p> <p>Xpath: M1MT Line 26: ReturnState/ReturnDataState/SchM1M/NationalGuard M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAfrAdditions M1MT Line 25: ReturnState/ReturnDataState/SchM1M/ActiveDutyMilitaryPay</p>	Inactivated
0363	<p>M1WFC line 4 must equal the credit amount from the WFC table.</p> <p>Xpath: M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/WFCCreditFromTable M1WFC Line 1: ReturnState/ReturnDataState/SchM1WFC/FederalTotalEarnedIncome M1WFC Children: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/NumberOfQualifying</p>	Updated line numbers
0365	<p>M1 line 28 must equal line 27 minus line 23 minus line 31. Refund total must not be negative.</p> <p>Xpath: M1 Line 28: ReturnState/ReturnDataState/FormM1/NetRefund M1 Line 27: ReturnState/ReturnDataState/FormM1/TotalPayments M1 Line 23: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 31: ReturnState/ReturnDataState/FormM1/Penalty</p>	Updated line numbers
0375	<p>M1NR line 5A: IRA must equal the sum of federal taxable IRA distributions plus taxable pensions and annuities on Form 1040 or 1040NR.</p> <p>Xpath: M1NR Line 5A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/IRA 1040: ReturnData/IRS1040/TaxableIRAAmt, ReturnData/IRS1040/TotalTaxablePensionsAmt 1040NR: ReturnData/IRS1040NR/TaxableIRAAmt, ReturnData/IRS1040NR/TotalTaxablePensionsAmt</p>	Updated line numbers, ERC executed only if the federal return is present

0376	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	
0382	The taxpayer does not qualify for the education credit on schedule M1ED if the filing status is married filing separately.	
0383	The taxpayer does not qualify for the child and dependent care credit on Schedule M1CD if the filing status is married filing separately.	
0386	M1LTI line 10 must equal line 9 multiplied by M1NR line 26. Xpath: M1LTI Line 10: ReturnState/ReturnDataState/SchM1LTI/NonResidentCreditPct M1LTI Line 9: ReturnState/ReturnDataState/SchM1LTI/TotalPremiumCredit M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct	Updated line numbers
0389	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	
0391	M1 line 13 must equal M1 line 12 or M1NR line 28. Xpath: M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1NR Line 28: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt	Updated line numbers
0401	M1REF line 4 must equal the total credit amount from all M1PSC schedules. Xpath: M1REF Line 4: ReturnState/ReturnDataState/SchM1REF/StillbornChildCreditAmt	
0402	M1PSC line 3 date must be within the tax year Xpath: M1PSC Line 3: ReturnState/ReturnDataState/SchM1PSC/DeliveryDt	
0404	M1M line 42 must equal the sum of lines 16 through line 41.	Updated line numbers
0405	M1NR line 23A must equal the sum of line 13A through line 22A. Xpath: M1NR Line 23A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt M1NR Line 13A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/EduExpenseAndCerBusExpense M1NR Line 14A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/SelfEmploymentTax M1NR Line 15A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/HealthSavings M1NR Line 16A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FederalAdjustmentsAmt M1NR Line 17A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/SelfEmployedHealthInsurance M1NR Line 18A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/StudAlimonyTuitionFeeDeduction M1NR Line 19A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/EarlyWithdrawalSavings M1NR Line 20A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/OtherSubtractions M1NR Line 21A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BondsInterest M1NR Line 22A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FedSecExpSubtractionAmt	Updated line numbers, add new line 16 into line 23 sum
0406	Schedule M1WFC: taxpayers must not be married filing separate. Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus/MarriedFilingSe parate	

0407	<p>If the return includes schedule M1WFC and the filing status is MFJ, then the primary and spouse taxpayers must not both be non residents on schedule M1NR</p> <p>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</p>	
0408	<p>If the return includes schedule M1WFC and the filing status is not MFJ, then the taxpayer must not be a non resident on schedule M1NR</p> <p>Xpath: Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident</p>	
0411	<p>M1CD line 6 must equal line 4 or line 5, whichever is less. If M1CD line 1 is less than or equal to 50,990, M1CD line 6 must equal line 4.</p> <p>Xpath: M1CD Line 6: ReturnState/ReturnDataState/SchM1CD/ChildAndDependentCareExp M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit M1CD Line 5: ReturnState/ReturnDataState/SchM1CD/WorksheetCalc"</p>	Updated line numbers
0416	<p>M1 line 1 must equal federal adjusted gross income.</p> <p>Xpath: M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt</p>	Updated line numbers, changed M1 Line 1 element name from FederalTaxIncome to FederalAdjustedGrossIncomeAmt. ERC executed only if the federal return is present.
0417	<p>M1WFC qualifying child #2 birth date must be a valid date in the past.</p> <p>Xpath: M1WFC birth date: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHHeader/ChildInformation/ChildDateOfBirth</p>	
0430	<p>M1 spouse death date must be in the past.</p> <p>Xpath: Spouse death date: ReturnState/ReturnHeaderState/Filer/Secondary/DateOfDeath</p>	
0435	<p>M1NR line 23B must equal the sum of line 13B through line 22B.</p> <p>Xpath: M1NR Line 23B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt M1NR Line 13B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EduExpenseAndCerBusExpense M1NR Line 14B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmploymentTax M1NR Line 15B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/HealthSavings M1NR Line 16B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FederalAdjustmentsAmt M1NR Line 17B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmployedHealthInsurance M1NR Line 18B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/StudAlimonyTuitionFeeDeduction M1NR Line 19B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EarlyWithdrawalSavings M1NR Line 20B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OtherSubtractions M1NR Line 22B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FedSecExpSubtractionAmt"</p>	Updated line numbers, add new line 16 into line 23 sum

0440	M1 line 3 must equal the total of lines 1 and 2, unless M1M line 23 is present. Xpath: M1 Line 3: ReturnState/ReturnDataState/FormM1/IncomeAfterAdditions M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes	Updated line numbers, changed M1 Line 1 element name from FederalTaxIncome to FederalAdjustedGrossIncomeAmt, removed StateIncomeTax (2017 M1 line 2)
0445	M1NR line 25 must equal line 12A minus line 23A. Xpath: M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome M1NR Line 12A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1NR Line 23A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalDedAndSubt	Updated line numbers
0448	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	
0454	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	
0456	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/IncMftrAgeDisabilityReqAmt M1R Line 9: ReturnState/ReturnDataState/SchM1R/IncomeAftRailroadRetBenefits M1R Line 10: ReturnState/ReturnDataState/SchM1R/AgeDisabilityReqAmt	
0460	M1 spouse birthdate is missing.	
0470	"If M1M line 15 is not zero, M1 line 2 must equal M1M line 15. Xpath: M1M Line 15: ReturnState/ReturnDataState/SchM1M/OtherAdditionsAmt M1 Line 2: ReturnState/ReturnDataState/FormM1/OtherTaxes"	Updated line numbers
0480	Primary taxpayer Social Security number must equal federal primary Social Security number on the federal return.	ERC executed only if the federal return is present
0482	M1M line 15 must equal the sum of line 1 through line 14.	Updated line numbers
0487	If address type is foreign, city and province or state must be present.	
0491	M1REF line 8 must equal the sum of M1REF line 1 through 7. Xpath: M1REF Line 8: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt M1REF Line 2: ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt M1REF Line 3: ReturnState/ReturnDataState/SchM1REF/EducationCreditAmt M1REF Line 4: ReturnState/ReturnDataState/SchM1REF/StillbornChildCreditAmt M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt M1REF Line 6: ReturnState/ReturnDataState/SchM1REF/HistoricCredit M1REF Line 7: ReturnState/ReturnDataState/SchM1REF/EnterpriseZoneCreditAmt	Updated line numbers, add lines 6 and 7 to the line 8 sum
0495	M1MT line 28 must equal M1 line 9. Xpath: M1MT Line 28: ReturnState/ReturnDataState/SchM1MT/StateTaxTableAmount	
0506	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	

0509	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	
0512	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	
0522	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	
0530	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	Updated line numbers
0538	Schedule M1WFC: no qualifying children, qualifying child #1 and #2 FirstName, MiddleInitial, LastName, ChildRelationship, MonthsChildLivedWithYouCnt, ChildDateOfBirth, QualifyingChildSSN must not be present.	
0541	The bank routing number is invalid.	
0542	The bank account number is not valid. The bank account number must not match a valid routing number.	
0547	If M15 line 22 EstPenalty is present, lines 7 through 12 must not exist. Xpath: M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty M15 Line 7: ReturnState/ReturnDataState/SchM15/AmountPaidEstimated M15 Line 8: ReturnState/ReturnDataState/SchM15/EstTaxPaidOrCredited M15 Line 9: ReturnState/ReturnDataState/SchM15/Underpayment M15 Line 10: ReturnState/ReturnDataState/SchM15/EstUnderpayPenalty M15 Line 11: ReturnState/ReturnDataState/SchM15/EstPenaltyReduction M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty	
0550	M1NR line 1A must equal federal wages, salaries, tips, etc. on Form 1040. Xpath: M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips	Updated line numbers
0563	M15 line 20C must equal line 19C multiplied by 4% Xpath: M15 Line 20C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount2 M15 Line 19C: ReturnState/ReturnDataState/SchM15/ThirdQuarter/PercentAmount1	
0564	M1 line 21 must equal line 15 minus line 20. Total Minnesota tax must not be negative. Xpath: M1 Line 21: ReturnState/ReturnDataState/FormM1/TaxAfterNonrefundableCredits M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 20: ReturnState/ReturnDataState/FormM1/TotalNonrefundableCredits"	Updated line numbers
0574	M1MT line 21 must equal the correct amount based on filing status. Xpath: M1MT Line 21: ReturnState/ReturnDataState/SchM1MT/FilingStatusOne	
0576	M1NR: if the spouse is a part-year resident, the date range must be less than one year.	
0583	M1R line 4 must equal federal nontaxable veterans pensions on Federal Schedule R when present. Xpath: M1R Line 4: ReturnState/ReturnDataState/SchM1R/NontaxableVeteranPensions	ERC executed only if the federal return is present
0584	If M1REF line 5 is greater than zero, M1RCR must be present Xpath: M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt	

0585	<p>If M1 line 18 greater than zero, then M1RCR or M1CR must be present</p> <p>Xpath: M1 Line 18: ReturnState/ReturnDataState/FormM1/CreditTaxPaidAnotherState</p>	Updated line numbers
0586	<p>M1RCR line 3 must equal line 1 divided by line 2.</p> <p>Xpath: M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt M1RCR Line 2: ReturnState/ReturnDataState/SchM1RCR/FAGIAdjustedByBondAmt</p>	
0587	<p>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.</p> <p>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</p>	
0588	<p>M1RCR line 4b must equal sum of M1C lines 1 through 6, and M1 lines 16 and 17</p> <p>Xpath: M1RCR Line 4b: ReturnState/ReturnDataState/SchM1RCR/M1AndM1CCreditsAmt M1C Line 1: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit M1C Line 2: ReturnState/ReturnDataState/SchM1C/EmployerTransitPassCredit M1C Line 3: ReturnState/ReturnDataState/SchM1C/SeedCredit M1C Line 4: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt M1C Line 5: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt M1C Line 6: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1 Line 17: ReturnState/ReturnDataState/FormM1/LongTermInsuranceCreditAmt</p>	Updated line numbers
0589	<p>M1RCR line 5 must equal line 4 multiplied by line 3</p> <p>Xpath: M1RCR Line 5: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsMultFAGIPctAmt M1RCR Line 4: ReturnState/ReturnDataState/SchM1RCR/TaxMinusCreditsAmt M1RCR Line 3: ReturnState/ReturnDataState/SchM1RCR/FAGIPct</p>	
0590	<p>M1RCR line 8 must equal line 6 minus line 7</p> <p>Xpath: M1RCR Line 8: ReturnState/ReturnDataState/SchM1RCR/EstimatedRefundableCreditAmt M1RCR Line 6: ReturnState/ReturnDataState/SchM1RCR/WITaxBeforePaymentsAmt M1RCR Line 7: ReturnState/ReturnDataState/SchM1RCR/NonrefundableCreditAmt</p>	
0591	<p>M1RCR line 10 must equal line 9 divided by line 1</p> <p>Xpath: M1RCR Line 10: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServicePct M1RCR Line 9: ReturnState/ReturnDataState/SchM1RCR/WIPersonalServiceIncomeAmt M1RCR Line 1: ReturnState/ReturnDataState/SchM1RCR/FAGITaxedByWisconsinAmt</p>	
0592	<p>M1WFC qualifying child #1 birthdate must be a valid date in the past.</p> <p>Xpath: Child Birthdate: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHHeader/ChildInformation/ChildDateOfBirth</p>	
0595	<p>M1 line 31 must equal underpayment penalty from M15 line 12 or line 22</p> <p>Xpath: M1 Line 31: ReturnState/ReturnDataState/FormM1/Penalty M15 Line 12: ReturnState/ReturnDataState/SchM15/AnnualPaymentEstPenalty M15 Line 22: ReturnState/ReturnDataState/SchM15/EstPenalty</p>	

0605	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	
0609	Duplicate filings are not allowed. Spouse previously filed either as primary taxpayer or spouse.	
0612	If Form M1NR exists, M1WFC line 10 must equal M1REF line 2. Xpath: M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount	Updated line numbers
0627	M1MTC line 25 must equal line 23 plus line 24. Xpath: M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 23: ReturnState/ReturnDataState/SchM1MTC/AmountAfterCompare M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/PriorAlternativeMinTaxCrtd	
0629	M1 line 6 reported on state return must equal the sum of state income tax refund on both: •Form 1040 or 1040NR •Schedule KF line 12 Xpath: M1 Line 5: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds KF Line 12: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds	Updated line numbers, and ERC executed only if the federal return is present
0633	"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"	Updated line numbers and message
0638	M1MTC line 21 must equal line 18 minus line 17. Xpath: M1MTC Line 21: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterFilingStatus M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AfrAdditionFilingStatusOnePct M1MTC Line 17: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterTotalExemptionsPct	
0644	M1R line 2 must not be greater than wages, tips, etc. of Form 1040 or 1040NR. Xpath: M1R Line 2: ReturnState/ReturnDataState/SchM1R/DisabilityPayments	ERC executed only if the federal return is present
0655	M1R line 9d 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 9d: ReturnState/ReturnDataState/SchM1R/RailroadRetirementBenefits	Updated line numbers. This rule should only be executed if the federal return is present.
0663	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	Updated line numbers, ERC executed only if the federal return is present
0666	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	
0667	M1HOME date account opened must not be greater than Dec 31 of tax year Xpath: M1HOME Account Open Date: ReturnState/ReturnDataState/SchM1HOME/RegistrationInfoGrp/AccountOpenedDt	

0668	<p>M1HOME line 5 must equal line 3 minus line 1</p> <p>Xpath: M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt</p>	
0669	<p>M1HOME line 6 must equal line 5 multiplied by 10%</p> <p>Xpath: M1HOME Line 6: ReturnState/ReturnDataState/SchM1HOME/AdditionalTaxAmt M1HOME Line 5: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt</p>	
0670	<p>If M1HOME lines 2 or 3 are greater than zero, then there must be withdrawal information</p> <p>Xpath: M1HOME Line 2: ReturnState/ReturnDataState/SchM1HOME/QualifiedWithdrawalsAmt M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/NonqualifiedWithdrawalsAmt</p>	
0671	<p>M1HOME line 1 must not exceed 28,000 for MFJ and 14,000 for all other filing statuses</p> <p>Xpath: M1HOME Line 1: ReturnState/ReturnDataState/SchM1HOME/ContributionsAmt</p>	
0672	<p>The primary taxpayer birthdate is required.</p>	
0680	<p>M1LTI line 8B must equal the lesser of line 6B or \$100.</p> <p>Xpath: M1LTI Line 8B: ReturnState/ReturnDataState/SchM1LTI/Spouse/PremiumCredit M1LTI Line 6B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaidPct</p>	
0681	<p>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</p> <p>Xpath: Program Start Date: ReturnState/ReturnDataState/SchM1CMD/ProgramStartDt Date of Graduation: ReturnState/ReturnDataState/SchM1CMD/GraduationDt</p>	
0682	<p>If M1C line 6 is greater than zero, Schedule M1CMD must be present</p> <p>Xpath: M1C Line 6: ReturnState/ReturnDataState/SchM1C/MstrsTeachersLicenseCreditAmt</p>	Updated line numbers
0683	<p>M1CMD line 4 must equal sum of lines 2 and 3</p> <p>Xpath: M1CMD Line 4: ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt M1CMD Line 2: ReturnState/ReturnDataState/SchM1CMD/TotalScholarshipsAmt M1CMD Line 3: ReturnState/ReturnDataState/SchM1CMD/TotalEmployerReimbursementAmt</p>	
0684	<p>M1CMD line 5 must equal line 1 minus line 4</p> <p>Xpath: M1CMD Line 5: ReturnState/ReturnDataState/SchM1CMD/NetPaidAmt M1CMD Line 1: ReturnState/ReturnDataState/SchM1CMD/TotalPaidAmt M1CMD Line 4: ReturnState/ReturnDataState/SchM1CMD/ScholarshipsAndReimburseAmt</p>	
0685	<p>If return payment was requested, return payment date must:</p> <ul style="list-style-type: none"> •be present •not be more than three days before the transmission date •not be more than 180 days after the transmission date 	
0687	<p>M1 line 12 must equal line 10 plus line 11.</p> <p>Xpath: M1 Line 12: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax</p>	Updated line numbers
0690	<p>If estimated payment was requested, estimated payments date must:</p> <ul style="list-style-type: none"> •be present •not be more than three day before the transmission date •not be more than 365 days after the transmission date 	

0692	<p>M1LTI line 4A must equal line 2A or line 3A, whichever is less.</p> <p>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</p>	
0695	<p>M1LTI line 6A must equal line 5A multiplied by 25%.</p> <p>Xpath: M1LTI Line 6A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaidPct M1LTI Line 5A: ReturnState/ReturnDataState/SchM1LTI/Primary/IncAfrTotalPremiumsPaid</p>	Inactivated
0705	<p>M1WFC qualifying child #1 Social Security number must match federal qualifying child #1, 2, or 3 Social Security number on Form 1040EIC.</p> <p>Xpath: M1WFC Child Birthdate: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth</p>	ERC executed only if the federal return is present
0707	<p>M1 line 13a must equal Schedule M1NR line 24.</p> <p>Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount M1NR Line 24: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome</p>	Updated line numbers
0708	<p>M1NR must be present if M1 line 13a or line 13b is greater than zero.</p> <p>Xpath: M1 Line 13a: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/MinnesotaAmount M1 Line 13b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount</p>	Updated line numbers
0715	<p>M1MTC line 5 must equal the sum of line 1 through line 4.</p> <p>Xpath: M1MTC Line 5: ReturnState/ReturnDataState/SchM1MTC/TotalDeductions M1MTC Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1MTC Line 2: ReturnState/ReturnDataState/SchM1MTC/PriorFederalExemptInterest M1MTC Line 3: ReturnState/ReturnDataState/SchM1MTC/Depletion M1MTC Line 4: ReturnState/ReturnDataState/SchM1MTC/NonStateTaxedExpenses</p>	Removed M1MTC line 1 from the schema. For that line, refer to M1 line 1
0718	<p>M15 line 19A must equal line 18A divided by 365.</p> <p>Xpath: M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1 M15 Line 18A: ReturnState/ReturnDataState/SchM15/FirstQuarter/NumberOfDays</p>	
0735	<p>M1MTC line 27 must equal line 25 minus line 26.</p> <p>Xpath: M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax M1MTC Line 25: ReturnState/ReturnDataState/SchM1MTC/CurrentTax M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrdt</p>	
0740	<p>M1NR line 28 must equal line 26 multiplied by line 27.</p> <p>Xpath: M1NR Line 28: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentAmnt M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 27: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative</p>	Updated line numbers

0742	<p>M1MT line 18 must equal the sum of schedule M1M lines 18, 20, 22 - 28, 31, 33, 34, 37 and 39.</p> <p>Xpath: M1MT Line 18: ReturnState/ReturnDataState/SchM1MT/OtherSubtractions M1M Line 18: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct M1M Line 20: ReturnState/ReturnDataState/SchM1M/FederalSecExpSubtraction M1M Line 22: ReturnState/ReturnDataState/SchM1M/RailroadRetirement M1M Line 23: ReturnState/ReturnDataState/SchM1M/ReciprocityState/Amount M1M Line 24: ReturnState/ReturnDataState/SchM1M/ReservationIncomeEarned M1M Line 25: ReturnState/ReturnDataState/SchM1M/ActiveDutyMilitaryPay M1M Line 26: ReturnState/ReturnDataState/SchM1M/NationalGuard M1M Line 27: ReturnState/ReturnDataState/SchM1M/NondomiciledMilitary M1M Line 28: ReturnState/ReturnDataState/SchM1M/OrganDonation M1M Line 31: ReturnState/ReturnDataState/SchM1M/FarmIncome M1M Line 33: ReturnState/ReturnDataState/SchM1M/IncomeSubtractionNetLoss M1M Line 34: ReturnState/ReturnDataState/SchM1M/SubtractionIndeb M1M Line 37: ReturnState/ReturnDataState/SchM1M/SocSecSubtractionAmt M1M Line 39: ReturnState/ReturnDataState/SchM1M/DisIndebtEduLoansSubAmt</p>	Updated line numbers
0744	<p>M1MTC line 28 must equal line 24 or line 27, whichever is less.</p> <p>Xpath: M1MTC Line 28: ReturnState/ReturnDataState/SchM1MTC/AllowableCredit M1MTC Line 24: ReturnState/ReturnDataState/SchM1MTC/AvailableCredit M1MTC Line 27: ReturnState/ReturnDataState/SchM1MTC/IncomeAfterCurrentTax</p>	
0747	<p>M1NR line 12A must equal the sum of lines 1A through 11A.</p> <p>Xpath: M1NR Line 12A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/TotalNonResidentIncome M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips M1NR Line 2A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/InterestAndDividends M1NR Line 3A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/BusinessIncome M1NR Line 4A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/CapGainLoss M1NR Line 5A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/IRA M1NR Line 6A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NetIncome M1NR Line 7A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FarmIncome M1NR Line 8A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/OtherIncome M1NR Line 9A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NonStateInterest M1NR Line 10A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/OtherAdditions M1NR Line 11A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/ScheduleM1NCFedAdjustmentsAmt</p>	Updated line numbers
0750	<p>M1MT line 20 must equal line 8 minus line 19.</p> <p>Xpath: M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAfrAdditions M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions</p>	
0757	<p>M1 line 13b must equal Schedule M1NR line 25.</p> <p>Xpath: M1 Line 13b: ReturnState/ReturnDataState/FormM1/Residency/NotFullYearResidentCredit/TotalAmount M1NR Line 25: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome</p>	Updated line numbers
0759	<p>M1MT line 3 must equal the sum of lines 8 through 27 on Form 6251.</p> <p>Xpath: M1MT Line 3: ReturnState/ReturnDataState/SchM1MT/OtherAdjustments</p>	

0765	<p>If M1NR line 12B is equal to or greater than 10,650, Schedule M1WFC line 10 must equal line 9 multiplied by M1NR line 26.</p> <p>Xpath: M1NR Line 12B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1WFC Line 10: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount M1WFC Line 9: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct</p>	Updated line numbers, change amount from 10,400 to 10,650
0767	<p>M1NR line 12B must equal the sum of lines 1B through 11B.</p> <p>Xpath: M1NR Line 11B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1NR Line 1B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/WagesSalariesTips M1NR Line 2B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/InterestAndDividends M1NR Line 3B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/BusinessIncome M1NR Line 4B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/CapGainLoss M1NR Line 5B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/IRA M1NR Line 6B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/NetIncome M1NR Line 7B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FarmIncome M1NR Line 8B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OtherIncome M1NR Line 9B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/NonStateInterest M1NR Line 10B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OtherAdditions M1NR Line 11B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalM1NCAdditionsAmt</p>	Updated line numbers, add new line 11b to the sum
0768	<p>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</p> <p>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</p>	
0769	<p>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.</p> <p>Xpath: M1NR Primary Non Resident: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus</p>	
0770	<p>Primary and spouse taxpayers on schedule M1NR must not be nonresident if filing status is MFJ and M1SLC lines 17a and 17b are greater than zero.</p> <p>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 M1SLC Line 17a: ReturnState/ReturnDataState/SchM1SLC/TaxpayerGrp/MaxAllowableCreditAmt M1SLC Line 17b: ReturnState/ReturnDataState/SchM1SLC/SpouseGrp/MaxAllowableCreditAmt</p>	Updated line numbers

0771	M15 line 20A must equal line 19A multiplied by 4%. Xpath: M15 Line 20A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount2 M15 Line 19A: ReturnState/ReturnDataState/SchM15/FirstQuarter/PercentAmount1	
0797	To claim a new born infant: •birth year of child must be same as the filing tax year •filing status must be married filing joint	
0799	M1NR line 26 must equal line 24B divided by line 25A. Xpath: M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct M1NR Line 24B: ReturnState/ReturnDataState/SchM1NR/MinnesotaSourceIncome M1NR Line 25A: ReturnState/ReturnDataState/SchM1NR/TotalNRIncome	Updated line numbers
0800	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	
0805	M1 line C must equal federal unemployment.	
0811	M1 line 19 must equal M1C line 13. Xpath: M1 Line 19: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits M1C Line 13: ReturnState/ReturnDataState/SchM1C/TotalNonrefundableCredits	Updated line numbers
0817	The number of qualifying children on schedule M1WFC must correspond to the qualifying child information provided.	
0818	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	
0825	M1LTI line 6B must equal line 5B multiplied by 25%. Xpath M1LTI Line 6B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaidPct M1LTI Line 5B: ReturnState/ReturnDataState/SchM1LTI/Spouse/IncAfrTotalPremiumsPaid	Inactivated
0832	M1 line 15 must equal sum of lines 13 and 14. Xpath: M1 Line 15: ReturnState/ReturnDataState/FormM1/TaxBeforeCredits M1 Line 13: ReturnState/ReturnDataState/FormM1/Residency/FullYearResidentCredit M1 Line 14: ReturnState/ReturnDataState/FormM1/OtherTaxesAndRecaptureAmt	Updated line numbers, removed FormM1/LumpsumDistribution (M1 line 12 in 2017), includes new M1 line 14
0859	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	
0861	M1MT line 13 must be equal to or less than Schedule M1SA line 25. Xpath: M1MT Line 13: ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses M1SA line 25: ReturnState/ReturnDataState/SchM1SA/OtherMiscellaneousDedGrp/OtherMiscellaneousDe dAmt	Updated line numbers, change from checking the federal schedule A line 28 to checking the M1SA line 25.
0864	Schedule M1NR: Taxpayer part-year date range must be less than one year. Xpath: Date From: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/Dat eFrom Date To: ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/Spouse/MinnesotaResident/Dat eTo	

0874	<p>M1MTC line 15 must equal the sum of line 6 through line 14.</p> <p>Xpath: M1MTC Line 15: ReturnState/ReturnDataState/SchM1MTC/TotalExemptions M1MTC Line 6: ReturnState/ReturnDataState/SchM1MTC/MedicalDentalExpenses M1MTC Line 7: ReturnState/ReturnDataState/SchM1MTC/InvestmentInterest M1MTC Line 8: ReturnState/ReturnDataState/SchM1MTC/CharitableContributions M1MTC Line 9: ReturnState/ReturnDataState/SchM1MTC/CasualtyLosses M1MTC Line 10: ReturnState/ReturnDataState/SchM1MTC/ImpairmentRelatedWorkExpenses M1MTC Line 11: ReturnState/ReturnDataState/SchM1MTC/NetRefund M1MTC Line 12: ReturnState/ReturnDataState/SchM1MTC/USBondNetInterest M1MTC Line 13: ReturnState/ReturnDataState/SchM1MTC/OtherSubtractions M1MTC Line 14: ReturnState/ReturnDataState/SchM1MTC/Exemption</p>	
0876	<p>M1R line 1 must equal:</p> <ul style="list-style-type: none"> •\$12,000 if filing status is married filing joint •\$6,000 if married filing separately •\$9,600 if single <p>Xpath: M1R Line 1: ReturnState/ReturnDataState/SchM1R/FilingStatusBasedAmount</p>	
0879	<p>M1MTC line 26 must equal line M1MT line 27 minus M1 line 16, 17, and M1C lines 1-4 and 6-9. If Schedule M1NR is present, multiply M1MT line 27 by M1NR line 26.</p> <p>Xpath: M1MTC Line 26: ReturnState/ReturnDataState/SchM1MTC/CurrentAlternativeMinTaxCrtd M1MT Line 27: ReturnState/ReturnDataState/SchM1MT/AfrAdditionFilingStatusOnePct M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit M1 Line 17: ReturnState/ReturnDataState/FormM1/LongTermInsuranceCredit M1C Line 1: ReturnState/ReturnDataState/SchM1C/PastMilitaryCredit M1C Line 2: ReturnState/ReturnDataState/SchM1C/EmployerTransitPassCredit M1C Line 3: ReturnState/ReturnDataState/SchM1C/SeedCredit M1C Line 4: ReturnState/ReturnDataState/SchM1C/EduSavingsAcctContribCreditAmt M1C Line 6: ReturnState/ReturnDataState/SchM1C/StudentLoanCreditAmt M1C Line 7: ReturnState/ReturnDataState/SchM1C/BeginningFarmerCreditAmt M1C Line 8: ReturnState/ReturnDataState/SchM1C/OwnersAgAssetsCreditAmt M1C Line 9: ReturnState/ReturnDataState/SchM1C/IncreasingResearchCredit M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/NotFullYearResidentCreditPct"</p>	Updated line numbers
0881	<p>M1MT line 22 must equal the correct amount based on filing status.</p> <p>Xpath: M1MT Line 22: ReturnState/ReturnDataState/SchM1MT/FilingStatusTwo</p>	
0883	The taxpayer name must not be test.	Inactivated
0886	<p>M1MT line 24 must equal line 23 multiplied by 25%.</p> <p>Xpath: M1MT Line 24: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwoPct M1MT Line 23: ReturnState/ReturnDataState/SchM1MT/IncomeAfterFilingStatusTwo</p>	Inactivated
0891	<p>M1NR line 6A must equal federal income from rents, royalties, partnerships, S corporations, estates and trusts on Form 1040 or 1040NR.</p> <p>Xpath: M1NR Line 6A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/NetIncome"</p>	ERC executed only if the federal return is present
0892	M1REF line 3 number of qualifying children must equal number of qualifying children on M1ED.	
0894	M1 line 30 must equal the sum of line 22 plus line 31 minus line 27	
0905	Spouse Social Security number must equal the spouse Social Security number on the federal return.	ERC executed only if the federal return is present
0906	<p>M1NC Line 34 must equal the sum of additions lines 3 - 32.</p> <p>Xpath: M1NC Line 34: ReturnState/ReturnDataState/SchM1NC/Additions/TotalM1NCAdditionsAmt</p>	New
0907	<p>M1NC Line 35 must equal the sum of subtractions lines 1 - 32.</p> <p>Xpath: M1NC Line 35: ReturnState/ReturnDataState/SchM1NC/Subtractions/TotalM1NCSubtractionsAmt</p>	New

0908	M1NC line 2 must not be greater than zero if federal schedule 3903 is present. Xpath: M1NC Line 2: ReturnState/ReturnDataState/SchM1NC/Subtractions/MovingExpenseDeductionAmt	New
0909	If M1NC line 11b is greater than zero, line 11a must be greater than zero. Xpath: M1NC Line 11b: ReturnState/ReturnDataState/SchM1NC/Subtractions/AllowDeprAssetsFedBonusDeprAmt M1NC Line 11a: ReturnState/ReturnDataState/SchM1NC/Additions/FederalBonusDepreciationAmt	New
0910	If M1NC line 12b is greater than zero, line 12a must be greater than zero. Xpath: M1NC Line 12b: ReturnState/ReturnDataState/SchM1NC/Subtractions/AllowDeprAssetsSection179Amt M1NC Line 12a: ReturnState/ReturnDataState/SchM1NC/Additions/Section179AdjustmentAmt	New
0911	If M1NC line 13b is greater than zero, line 13a must be greater than zero. Xpath: M1NC Line 13b: ReturnState/ReturnDataState/SchM1NC/Subtractions/DeprAssetsOtherDeprProvAdjAmt M1NC Line 13a: ReturnState/ReturnDataState/SchM1NC/Additions/OtherDepreciationProvAdjAmt	New
0912	If schedule M1NC is present, M1CAT line 19 must equal M1NC line 38 multiplied by 10%. Otherwise, M1CAT line 19 must equal M1 line 1 multiplied by 10%. Xpath: M1CAT Line 19: ReturnState/ReturnDataState/SchM1CAT/FAGIMult10PctAmt M1NC Line 38: ReturnState/ReturnDataState/SchM1NC/FAGIAfterM1NCAdjAmt M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt	New
0913	If Schedule M1NC line 17a addition or subtraction is greater than zero, Schedule LK must be present Xpath: M1NC Line 17a: ReturnState/ReturnDataState/SchM1NC/Additions/ScheduleLKAAdjustmentAmt M1NC Line 17a: ReturnState/ReturnDataState/SchM1NC/Subtractions/ScheduleLKAAdjustmentAmt	New
0914	If Schedule M1NC line 2 is greater than zero, Schedule M1MOVE must be present Xpath: M1NC Line 2: ReturnState/ReturnDataState/SchM1NC/Subtractions/MovingExpenseDeductionAmt	New
0916	M1CD line 4 must equal line 9 of Schedule 2441. Xpath: M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/FedChildCareCredit	Updated line numbers
0926	M1MT line 16 must equal M1M line 16. Xpath: M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1M Line 16: ReturnState/ReturnDataState/SchM1M/NetMutualFund	Updated line numbers
0931	Filing status must be married filing joint to claim marriage credit on M1 line 16 Xpath: M1 Line 16: ReturnState/ReturnDataState/FormM1/MarriedCoupleCredit	
0940	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	

0955	<p>M1MT line 19 must equal the sum of lines 9 through 18.</p> <p>Xpath: M1MT Line 19: ReturnState/ReturnDataState/SchM1MT/TotalSubtractions M1MT Line 9: ReturnState/ReturnDataState/SchM1MT/MedicalDentalDeduction M1MT Line 10: ReturnState/ReturnDataState/SchM1MT/InvestmentInterest M1MT Line 11: ReturnState/ReturnDataState/SchM1MT/CharitableContributions M1MT Line 12: ReturnState/ReturnDataState/SchM1MT/CasualtyLosses M1MT Line 13: ReturnState/ReturnDataState/SchM1MT/ImpairmentRelatedWorkExpenses M1MT Line 14: ReturnState/ReturnDataState/SchM1MT/NetRefund M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits M1MT Line 16: ReturnState/ReturnDataState/SchM1MT/USBondNetInterest M1MT Line 17: ReturnState/ReturnDataState/SchM1MT/MilitaryPensionAmt M1MT Line 18: ReturnState/ReturnDataState/SchM1MT/OtherSubtractions</p>	
0959	<p>M1MT line 15 must equal line M1M line 19.</p> <p>Xpath: M1MT Line 15: ReturnState/ReturnDataState/SchM1MT/OtherNonrefundableCredits M1M Line 19: ReturnState/ReturnDataState/SchM1M/BonusDepreciationSubtraction</p>	Updated line numbers
0968	<p>M1MT line 8 must equal the sum of lines 1 through 7.</p> <p>Xpath: M1MT Line 8: ReturnState/ReturnDataState/SchM1MT/TotalAdditions M1MT Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt M1MT Line 2: ReturnState/ReturnDataState/SchM1MT/FAGIAfterM1NCAdjAmt M1MT Line 3: ReturnState/ReturnDataState/SchM1MT/OtherAdjustments M1MT Line 4: ReturnState/ReturnDataState/SchM1MT/OtherAdditions M1MT Line 5: ReturnState/ReturnDataState/SchM1MT/NonStateMunicipalIncome M1MT Line 6: ReturnState/ReturnDataState/SchM1MT/IntangibleDrillingCost M1MT Line 7: ReturnState/ReturnDataState/SchM1MT/Depletion</p>	We removed M1MT line 1 from the schema. For M1MT line 1, look at M1 line 1. The xpath for M1MT line 2 has changed.
0970	<p>M1R line 7 must equal the sum of lines 4, 5, and 6.</p> <p>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</p>	
0971	<p>M1NR line 26 must equal M1 line 11.</p> <p>Xpath: M1NR Line 26: ReturnState/ReturnDataState/SchM1NR/IncomeAfterAlternative M1 Line 11: ReturnState/ReturnDataState/FormM1/IncomeAfterAlternative</p>	Inactivated
0975	If filing status is married filing separate, secondary filer information must not be present.	
0978	<p>If M1WFC line 8 answer is no, M1WFC line 8 must equal the credit amount from the WFC table based on line 7 and the number of qualifying children.</p> <p>Xpath: M1WFC Line 8: ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/No/Amount M1WFC Line 7: ReturnState/ReturnDataState/SchM1WFC/FAGIAfterM1NCAdjAmt</p>	Updated line numbers
0979	Tax period begin and end date must be present	
0981	<p>M1 line 10 must match the tax from the table.</p> <p>Xpath: M1 Line 10: ReturnState/ReturnDataState/FormM1/StateTaxTableAmount</p>	Updated line numbers
0992	<p>M1R line 13 must equal line 8 minus line 12. Otherwise, taxpayer is not eligible for the subtraction.</p> <p>Xpath: M1R Line 13: ReturnState/ReturnDataState/SchM1R/FederalSecExpSubtraction M1R Line 8: ReturnState/ReturnDataState/SchM1R/DisabilityCompAftTotBenefits M1R Line 12: ReturnState/ReturnDataState/SchM1R/IncmaFrAgeDisabilityReqAmtPct</p>	
0994	M1 line D must equal federal taxable income. If the federal taxable income is zero, Form M1 Box D can be negative	The element name for M1 line D is now FederalTaxableGrossIncome instead of FederalAdjustedGrossIncome. ERC executed only if the federal return is present.
0995	M1 line A must equal federal wages, salaries, tips, etc.	ERC executed only if the federal return is present