ERC #	Error Message	Changes	Date

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 19
	   - Schedule KS line 19
	
	Xpath:
	M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds
	KF Line 17: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds
	KPI line 19: ReturnState/ReturnDataState/SchKPI/StateRefundIncAmt
	KS line 19: ReturnState/ReturnDataState/SchKS/StateRefundIncAmt
		Added KPI line 19 and KS line 19	2/15/2023

0628	M1M line 29 must not be more than 488 for single, HOH or MFS, and no more than 976 for MFJ. Xpath: M1M Line 29: ReturnState/ReturnDataState/SchM1M/FrontLineWorkerPayAmt	New: The payment amount for each individual was $487.45	2/16/2023

ERC #	Error Message
0002	The amended return indicator was checked. Minnesota does not accept amended returns for this tax type 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.
0010	StatePayment PaymentAmount must not exceed BalanceDueWithReturn.
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.
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

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 32 and M1MB line 21.** **Xpath:** **M1 Line 7: ReturnState/ReturnDataState/FormM1/OtherDeduction** **M1M line 32: 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, or M1LS 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 19
	    - Schedule KS line 19
	
	Xpath:
	M1 Line 6: ReturnState/ReturnDataState/FormM1/TaxableTaxRefunds
	KF Line 17: ReturnState/ReturnDataState/SchKF/TaxableTaxRefunds
	KPI line 19: ReturnState/ReturnDataState/SchKPI/StateRefundIncAmt
	KS line 19: ReturnState/ReturnDataState/SchKS/StateRefundIncAmt

0507	**M1, line 7 must equal M1M line 32 and M1MB line 21. 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 32: ReturnState/ReturnDataState/SchM1M/OtherDeduction** **M1MB line 21: 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 16 must not both be greater than zero.** **Xpath:** **M1 Line 11: ReturnState/ReturnDataState/FormM1/AltMinTax** **M1C Line 16: 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 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**
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 18.** **Xpath:** **M1 Line 16: ReturnState/ReturnDataState/FormM1/OtherNonrefundableCredits** **M1C Line 18: 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 11.** **Xpath:** **M1 Line 22: ReturnState/ReturnDataState/FormM1/IndividualRefundableCreditsAmt** **M1REF Line 11: 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. Xpath: M1 Line 26: ReturnState/ReturnSataState/FormM1/BalanceDueWithReturn M1 Line 19: ReturnState/ReturnDataState/FormM1/TaxAfterNonGameWildlife M1 Line 23: ReturnState/ReturnDataState/FormM1/TotalPayments M1 Line 27: ReturnState/ReturnDataState/FormM1/Penalty
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 28 plus line 29 must equal line 24. Xpath: M1 Line 28: ReturnState/ReturnDataState/FormM1/EstimatedTaxToTaxpayer M1 Line 29: 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 21.** **Xpath:** **M15 Line 1: ReturnState/ReturnDataState/SchM15/CurrentYearTax** **M1 Line 21: 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 (366 for leap years).** **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 3%.** **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 (366 for leap years).** **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 3%.** **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 (366 for leap years).** **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 3%.** **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 (366 for leap years).** **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 3%.** **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** **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**
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**
0580	**To claim a new born infant: Birth year of child must be same as the filing tax year and child born in tax year indicator must be present**
0581	**A licensed provider claiming credit for his/her own children on form M1CD requires a day care license number.**

0584	M1CD line 4 must equal lines 1, 2 or 3, whichever is less. If M1CD line 5 is less than or equal to 55,300, M1CD line 9 must equal line 7. Xpath: M1CD Line 4: ReturnState/ReturnDataState/SchM1CD/SmallAmt 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 M1CD Line 7: ReturnState/ReturnDataState/SchM1CD/MultiplyAmt M1 Line 1: ReturnState/ReturnDataState/FormM1/FederalAdjustedGrossIncomeAmt
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.**
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**
0613	**M1HOME line 7 must equal line 3 minus line 5** **Xpath:** **M1HOME Line 7: ReturnState/ReturnDataState/SchM1HOME/AdditionAmt** **M1HOME Line 3: ReturnState/ReturnDataState/SchM1HOME/TotalContributionAmt** **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/IncAftrTotalPremiumsPaid** **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/IncAftrTotalPremiumsPaid** **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/IncAftrTotalPremiumsPaidPct**

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
0628	M1M line 29 must not be more than 488 for single, HOH or MFS, and no more than 976 for MFJ. Xpath: M1M Line 29: ReturnState/ReturnDataState/SchM1M/FrontLineWorkerPayAmt
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
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 32 must equal the sum of lines 11 through line 31.** **Xpath:** **M1M Line: 32 ReturnState/ReturnDataState/SchM1M/OtherDeduction** **M1M Line: 11 ReturnState/ReturnDataState/SchM1M/StateItemizedDeductAmt** **M1M Line: 31 ReturnState/ReturnDataState/SchM1M/NCSubtractionAmt**
0638	**If M1M line 11 is greater than zero, Schedule M1SA must not be present.** **Xpath:** **M1M Line 11: ReturnState/ReturnDataState/SchM1M/StateItemizedDeduct**
0640	**M1MT Line 3 must be left blank.**
0641	**M1MT line 4 must equal the sum of M1MB line 1, line 4, line 5 and M1NC line 25.** **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** **M1NC Line 25: ReturnState/ReturnDataState/SchM1NC/BusinessMealsAmt**
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,
	  - M1MB lines 11-13, 16-18,
	  - M1NC lines 16 (only include if negative on M1NC, enter on line 18 as a positive amount),
	  - M1NC 18, and 27 (enter on line 18 as a positive amount)
	
	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** **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**

0649	**M1MT line 20 must equal line 8 minus line 19.** **Xpath:** **M1MT Line 20: ReturnState/ReturnDataState/SchM1MT/SubtractionsAftrAdditions** **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/SubtractionsAftrAdditions** **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/AftrAdditionFilingStatusOnePct** **M1MT Line 26: ReturnState/ReturnDataState/SchM1MT/AftrAdditionFilingStatusOne**
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/AftrAdditionFilingStatusOnePct** **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** **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**
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/IncomeAftrStateTaxTableAmount** **M1MTC Line 18: ReturnState/ReturnDataState/SchM1MTC/AftrAdditionFilingStatusOnePct** **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 1-12. 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 12: 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**
0679	**If M1NC line 13 is present, then worksheet for line 13 must be present.** **Xpath:** **M1NC line 13: ReturnState/ReturnDataState/SchM1NC/RetroNOLAmt** **Worksheet: ReturnState/ReturnDataState/SchM1NC/Worksheets/WorksheetForLine13**
0682	**If M1NC line 35 is a positive amount, M1M line 9 must equal the same amount.** **Xpath:** **M1M line 9: ReturnState/ReturnDataState/SchM1M/NCAdditionAmt** **M1NC line 35: ReturnState/ReturnDataState/SchM1NC/TotalAmt**
0683	**If M1NC line 35 is a negative amount, M1M line 31 must equal the same amount as a positive number** **Xpath:** **M1M line 31: ReturnState/ReturnDataState/SchM1M/NCSubtractionAmt** **M1NC line 35: ReturnState/ReturnDataState/SchM1NC/TotalAmt**
0684	**M1NC Lines 1-12, 13a, 14-15, 17, 19-24, 26, 28-34, 36, and 37 must be left blank.**
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 M1NR Line 1A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/WagesSalariesTips M1NR Line 14A: ReturnState/ReturnDataState/SchM1NR/TotalAmounts/FederalAdjAmt
0711	M1NR line 15B must equal the sum of lines 1B through 14B. Xpath: M1NR Line 11B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1NR Line 1B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/WagesSalariesTips M1NR Line 14B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/OFederalAdjAmt
0712	If M1NR line 15B is equal to or greater than 12,900, Schedule M1WFC line 6 must equal line 5 multiplied by M1NR line 30. Xpath: M1NR Line 15B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalNonResidentIncome M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/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** **M1NR Line 16A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EduExpenseAndCerBusExpense** **M1NR Line 17A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SelfEmploymentTax through** **M1NR Line 22A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine35Amt** **M1NR Line 23A:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine37and41Amt** **M1NR Line 24A:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine37and41Amt** **M1NR Line 25A:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SBondMilitaryPayAmt** **M1NR Line 26A: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FedSecExpSubtractionAmt**
0714	**M1NR line 27B must equal the sum of line 16B through line 26B.** **Xpath:** **M1NR Line 27B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/TotalDedAndSubt** **M1NR Line 16B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EduExpenseAndCerBusExpense Through** **M1NR Line 21B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/EarlyWithdrawalSavings** **M1NR Line 22B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine35Amt** **M1NR Line 23B:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine37and41Amt** **M1NR Line 24B:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SubtractM1MLine37and41Amt** **M1NR Line 25B:ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/SBondMilitaryPayAmt** **M1NR Line 26B: ReturnState/ReturnDataState/SchM1NR/MinnesotaPortion/FedSecExpSubtractionAmt**
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 M1WFC 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 3 date must be within the tax year. Xpath: M1PSC Line 3: 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. If M1NC Line 32 is present, M1R line 5b must equal the sum of M1NC line 32 and the federal taxable Social Security benefits on form 1040.** **Xpath:** **M1R Line 5b: ReturnState/ReturnDataState/SchM1R/TaxableSocSecAmt** **M1R Line 6a: ReturnState/ReturnDataState/SchM1R/SocialSecurityRailRoadBenefits** **M1NC Line 32: ReturnState/ReturnDataState/SchM1NC/TaxableSocialSecurityAmt** **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/IncmAftrAgeDisabilityReqAmt** **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/IncmAftrAgeDisabilityReqAmtPct** **M1R Line 11: ReturnState/ReturnDataState/SchM1R/IncmAftrAgeDisabilityReqAmt** **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
0760	If any refundable credit schedule is present, schedule M1REF must be present.
0762	M1REF line 2 must equal M1WFC line 5. Unless the M1NR exists, then M1REF line 2 must equal M1WFC line 6. Xpath: M1REF Line 2: ReturnState/ReturnDataState/SchM1REF/WorkingFamilyCreditAmt M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit M1WFC Line 6: ReturnState/ReturnDataState/SchM1WFC/PartYearResidentWFCCredit/Amount
0763	M1REF line 3 number of qualifying children must equal number of qualifying children on M1ED.
0765	If M1REF line 5 is greater than zero, M1RCR must be present Xpath: M1REF Line 5: ReturnState/ReturnDataState/SchM1REF/WIRefundableCreditAmt
0766	M1REF line 12 must equal the sum of M1REF line 1 through 10. Xpath: M1REF Line 12: ReturnState/ReturnDataState/SchM1REF/TotalIndRefundableCreditsAmt M1REF Line 1: ReturnState/ReturnDataState/SchM1REF/ChildAndDependentCareAmt M1REF Line 10: ReturnState/ReturnDataState/SchM1REF/ClaimOfRightAmt
0767	If line 9 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 9: 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	**Schedule M1WFC: taxpayers must not be married filing separate.** **Xpath: Filing Status:** **ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus/MarriedFilingSeparate**
0781	**Schedule M1WFC: no qualifying children, qualifying child #1 and #2 FirstName, MiddleInitial, LastName, ChildRelationship, MonthsChildLivedWithYouCnt, ChildDateOfBirth, QualifyingChildSSN must not be present.**
0782	**Schedule M1WFC: qualifying child #2 Social Security number must match federal qualifying child #1, 2, or 3 Social Security number from Form 1040EIC.** **Xpath:** **M1WFC Child SSN:** **ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/QualifyingChildSSN** **1040EIC Child SSN: ReturnData/IRS1040ScheduleEIC/QualifyingChildInformation/QualifyingChildSSN**
0783	**M1WFC qualifying child #1 birthdate must be a valid date in the past. Xpath: Child Birthdate:** **ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth**
0784	**M1WFC qualifying child #2 birth date must be a valid date in the past. Xpath: M1WFC birth date:** **ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/ChildInformation/ChildDateOfBirth**

0785	**M1WFC line 2 must equal the credit amount from the WFC table.** **Xpath:** **M1WFC Line 2: ReturnState/ReturnDataState/SchM1WFC/WFCCreditFromTable** **M1WFC Line 1: ReturnState/ReturnDataState/SchM1WFC/FederalTotalEarnedIncome** **M1WFC Children: ReturnState/ReturnDataState/SchM1WFC/SchM1WFCHeader/NumberOfQualifying**
0786	**If M1WFC line 4 answer is Yes and filing status is married filing joint, line 3 must be less than $15,430 with no qualifying children, less than $30,290 with one qualifying child, less than $34,770 with two qualifying children less than $35,090 with three or more qualifying children. Otherwise, line 4 answer is invalid.** **Xpath:** **M1WFC Line 4 (Yes): ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator** **M1WFC Line 3:ReturnState/ReturnDataState/SchM1WFC/FederalAdjGrossIncome**
0787	**If M1WFC line 4 answer is Yes, line 5 must equal line 2. If line 4 answer is No, line 5 must equal line 2 or line 4, whichever is less.** **Xpath:** **M1WFC Line 2: ReturnState/ReturnDataState/SchM1WFC/WFCCreditFromTable** **M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/YesResponseIndicator** **M1WFC Line 5: ReturnState/ReturnDataState/SchM1WFC/FullYearResidentWFCCredit**
0788	**If M1WFC line 4 answer is no, M1WFC line 4 must equal the credit amount from the WFC table based on line 3 and the number of qualifying children.** **Xpath:** **M1WFC Line 4: ReturnState/ReturnDataState/SchM1WFC/QualifyingResponse/No/Amount** **M1WFC Line 3: ReturnState/ReturnDataState/FedaralAdjGrossIncome**
0789	**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** **Xpath:** **Filing Status: ReturnState/ReturnDataState/FormM1/FormM1Header/FederalFilingStatus** **M1NR Primary Non Resident:** **ReturnState/ReturnDataState/SchM1NR/SchM1NRHeader/TaxPayer/NonResident**
0790	**The number of qualifying children on schedule M1WFC must correspond to the qualifying child information provided.**

0791	**The qualifying child on the M1WFC has been claimed on another return.**
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.**