

2023 M3 ERCs

<u>ERC #</u>	<u>2023 Error Message</u>	<u>Changes to 2023</u>
0002	The amended return indicator was checked. Minnesota does not accept amended returns electronically.	
0006	Transmitter is not authorized to send this type of return/transmission. ETIN not certified	
0009	A return was previously submitted and accepted for this tax period and MN tax ID	
0010	A 7 digit MN tax ID is required	
0012	Minnesota Tax ID must be registered under the correct Federal Employer Identification Number (FEIN). To change or correct your tax type please call Business Registration (651) 282-5225.	
0014	If Entity Of Partner is CCorporation, SCorporation or Partnership then Partner FEIN is required	
0018	If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required	
0019	Preparer email must meet email address standards	
0020	Contact Person email must meet email address standards	
0040	Tax period begin date is required	
0041	Tax year end date is required	
0042	Fiscal Year End Date may not be greater than Fiscal Year Begin Date plus 373 days	
0044	Tax period end date may not be less than tax period begin date	
0050	If return payment is requested, then payment date must be significant and may not be more than three days prior to or more than 180 days after the transmission date.	
0051	If estimated payment is requested, then payment date must be significant and may not be more than three days prior or more than 365 days after the transmission date.	
0052	Routing transit number supplied for ACH debit is invalid according to department records	

2023 M3 ERCs

0053	The bank account number is not valid. The bank account number must not match a valid routing number.	
0282	Schedule KPINC must be present if KPI line 8 or 18 are not zero	Delete
0299	If the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM3/FormM3Header/TPDInd	New
0301	Form M3 Line 2 must equal the sum of all Schedule KPI line 30 for Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM3/PassThroughTaxAmt ReturnDataState/SchKPI/PassThroughEntTax	
0302	Form M3 Line 3 must equal the sum of all Schedule KPI Line 51 for Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM3/CompositePayment ReturnDataState/SchKPI/MNPrtsHIPCompositeIncTaxAmt	
0303	Form M3 Line 4 must equal the sum of all Schedule KPI Line 52 for Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM3/NRTaxWithheld ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt	
0311	Form M3, Line 12 TotalNonrefundableCreditsAmt must not be greater than Line 1. Xpath: ReturnState/ReturnDataState/FormM3/TotalNonrefundableCreditsAmt ReturnState/ReturnDataState/FormM3/MinimumFee	New

2023 M3 ERCs

0312	<p>Form M3 Line 17 must equal M3 Line 13 minus M3 Line 16, unless Line 16 is greater than Line 13.</p> <p>Xpath: ReturnDataState/FormM3/TaxDueAfterTaxCredits ReturnDataState/FormM3/TaxBeforeCreditsAndPayments ReturnDataState/FormM3/TotalPmtsCreditsDeferral</p>	Updated line numbers in message
0325	<p>Form M3A Line 5a must not be greater than M3A Line 5b.</p> <p>Xpath: ReturnDataState/SchM3A/AllSales/InState ReturnDataState/SchM3A/AllSales/Total</p>	
0326	<p>Form M3A Line 6 must equal the total of M3A Lines 3 through 5 in column A.</p> <p>Xpath: ReturnDataState/SchM3A/MinimumFeeCalculation ReturnDataState/SchM3A/AllProperty/TotPropOwned ReturnDataState/SchM3A/AllPayroll ReturnDataState/SchM3A/AllSales/InState</p>	
0330	<p>Schedule KPI Lines 51 and 52 must not both be greater than zero.</p> <p>Xpath: ReturnDataState/SchKPI/MNPrtsHIPCompositeIncTaxAmt ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt</p>	
0331	<p>If Schedule AWC Line 1 is present, then Shareholder/Partner USAddress or ForeignAddress is required, but not both.</p> <p>Xpath: ReturnDataState/FormAWC/ApportionedDistIncState ReturnDataState/FormAWC/FormAWCHeader/Header/Address</p>	
0340	<p>Schedule PTE, line 29 PTETaxAmt must equal M3 line 2.</p> <p>Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/FormM3/PassThroughTaxAmt</p>	Update SubTotalAmt to PTETaxAmt

0341	<p>Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt.</p> <p>Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt</p>	Update SubTotalAmt to PTETaxAmt
0900	<p>Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.</p> <p>Xpath: ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt</p>	New

2023 M4 ERCs

<u>ERC #</u>	<u>2023 Error Message</u>	<u>Changes to 2023</u>
0002	The amended return indicator was checked. Minnesota does not accept amended returns electronically.	
0006	Transmitter is not authorized to send this type of return/transmission. ETIN not certified.	
0009	A return was previously submitted and accepted for this tax period and MN tax ID	
0010	A 7 digit MN tax ID is required	
0012	Minnesota Tax ID must be registered under the correct Federal Employer Identification Number (FEIN). To change or correct your tax type, call Business Registration at 651-282-5225	
0013	The Subsidiary MN Tax ID submitted must match MN Department of Revenue records and be active	
0015	The parent MN tax ID has been used for more than one entity associated with this tax return	
0016	The parent FEIN has been used for more than one entity associated with this tax return	
0017	The parent business name has been used for more than one entity associated with this tax return	
0018	If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required	
0021	If Business Representative Name is present then Business Representative Phone Number is required	
0040	Tax period begin date is required	
0041	Tax year end date is required	
0043	Tax period end date is required and must not be greater than the tax period begin date plus 373 days	
0044	Fiscal Year End Date may not be less than Fiscal Year Begin Date	

2023 M4 ERCs

0050	If return payment is requested, then payment date must exist and may not be more than three days prior to or more than 180 days after the transmission date.	
0051	If estimated payment is requested, then payment date must exist and may not be more than three days prior or more than 365 days after the transmission date.	
0052	Routing transit number supplied for ACH debit is invalid according to department records	
0053	The bank account number is not valid. The bank account number must not match a valid routing number.	
0400	If the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM4/FormM4Header/TPDInd	New
0401	Form M4 line 1 must equal the sum of all M4T line 27 Xpath: ReturnState/ReturnDataState/FormM4/TaxDue ReturnState/ReturnDataState/SchM4T/M4T/TotalNetTax	Updated line number in message
0409	Form M4 Line 10 must equal sum of M4 Lines 4 through 9. Xpath: ReturnDataState/FormM4/TotalPmtsCreditsDeferral ReturnDataState/FormM4/RefundableTaxCredit ReturnDataState/FormM4/HistoricCredit/CreditAmt ReturnDataState/FormM4/MNBackupWithholdingAmt ReturnDataState/FormM4/CreditFromPrevYr ReturnDataState/FormM4/AmountPaidEstimated ReturnDataState/FormM4/ExtensionPmt	
0410	Form M4 Line 11 must equal Line 3 minus Line 10. Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/NetIncomeTax ReturnDataState/FormM4/TotalPmtsCreditsDeferral	

2023 M4 ERCs

0411	<p>If Form M4 Line 11 is negative then Line12 must equal zero.</p> <p>Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/Penalty</p>	
0412	<p>If Form M4 Line 11 is negative then Line 13 must equal zero.</p> <p>Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/InterestDue</p>	
0428	<p>The sum of Form M4A line 8b's must not be greater than M4A line 8a.</p> <p>Xpath: ReturnDataState/SchM4A/InMinnesota/SalesGrossReceipts ReturnDataState/SchM4A/InAndOutsideMinnesota/SalesGrossReceipts</p>	
0430	<p>Schedule M4NC must be present if Form M4I line 2h or 4o are not zero.</p> <p>Xpath: ReturnDataState/SchM4I/AdditionAmt ReturnDataState/SchM4I/SubtractionAmt</p>	Delete
0900	<p>Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.</p> <p>Xpath: ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt</p>	New

ERC #	2022 Error Message	Changes to 2022
0002	The amended return indicator was checked. Minnesota does not accept amended returns electronically.	
0006	Transmitter is not authorized to send this type of return/transmission. ETIN not certified.	
0009	A return was previously submitted and accepted for this tax period and MN tax ID.	
0010	A 7 digit MN tax ID is required	
0012	Minnesota Tax ID must be registered under the correct Federal Employer Identification Number (FEIN). To change or correct your tax type, call Business Registration at 651-282-5225	
0013	The Subsidiary MN Tax ID submitted must match MN Department of Revenue records and be active	
0014	If Entity Of Shareholder/Partner is Exempt org then Shareholder/Partner FEIN is required	
0018	If Preparer ID Number present then Preparer Phone Number, Preparer Name, and Prepared Date are required	
0019	Preparer email must meet email address standards	
0020	Business Representative email must meet email address standards	
0041	Tax year End Date is required	
0043	Tax period end date is required and must not be greater than the tax period begin date plus 373 days	
0044	Fiscal Year End Date may not be less than Fiscal Year Begin Date	
0050	If return payment is requested, then payment date must exist and may not be more than three days prior to or more than 180 days after the transmission date.	
0051	If estimated payment is requested, then payment date must exist and may not be more than three days prior or more than 365 days after the transmission date.	

2023 M8 ERCs

0052	Routing transit number supplied for ACH debit is invalid according to department records	
0053	The bank account number is not valid. The bank account number must not match a valid routing number.	
0283	Schedule KSNC must be present if Schedule KS line 8 or 18 are not zero. Xpath: ReturnDataState/SchKS/AddFedChangesNotAdoptedAmt ReturnDataState/SchKS/SubFedChangesNotAdoptedAmt	Delete
0299	If the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM8/FormM8Header/TPDInd	New
0800	If Form M8 Line 1 is greater than zero, the SCorp Built In Gain Indicator and/or Passive Income Indicator and/or Recapture LIFO Indicator must be indicated. Xpath: ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnDataState/FormM8/SCorporationTaxes/SCorpBuiltInGainsIndicator ReturnDataState/FormM8/SCorporationTaxes/PassiveIncomeIndicator or ReturnDataState/FormM8/SCorporationTaxes/RecaptureLIFOIndicator or	
0802	Form M8 Line 3 must equal the sum of all Schedule KS Line 30 for Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM8/PassThroughTaxAmt ReturnDataState/SchKS/PassThroughEntTax	
0803	Form M8 Line 4 must equal the sum of all Schedule KS Line 49. Xpath: ReturnDataState/FormM8/CompositePayment ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt	

0804	<p>Form M8 Line 5 must equal the sum of all Schedule KS Line 50.</p> <p>Xpath: ReturnDataState/FormM8/NRTaxWithheld ReturnDataState/SchKS/MNNNonResidentIncTaxWhAmt</p>	
0805	<p>If Form M8 Line 5 indicator exists, M8 Line 5 amount must be equal to or great than zero.</p> <p>Xpath: ReturnDataState/FormM8/NonResWithholdingAttachmentInd ReturnDataState/FormM8/NRTaxWithheld</p>	
0806	<p>Form M8 Line 7 must be less than or equal to the sum of M8 Line 1 and M8 Line 2.</p> <p>Xpath: ReturnDataState/FormM8/NonRefundableCredits ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnDataState/FormM8/MinimumFee</p>	
813	<p>Form M8, Line 13 TotalNonrefundableCreditsAmt must not be larger than the sum of M8 Lines 1 and 2.</p> <p>Xpath: ReturnState/ReturnDataState/FormM8/TotalNonrefundableCreditsA mt ReturnState/ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnState/ReturnDataState/FormM8/MinimumFee</p>	New
0815	<p>Form M8 Line 20 must equal M8 Line 16 minus M8 Line 19, unless Line 16 is less than Line 19.</p> <p>Xpath: ReturnDataState/FormM8/TaxDueAfterTaxCredits ReturnDataState/FormM8/NetIncomeTax ReturnDataState/FormM8/TotalPmtsCreditsDeferral</p>	Updated line numbers in message
0825	<p>Form M8A line 5A must not be greater than line 5B.</p> <p>Xpath: ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/SalesFactor/Total</p>	

0826	<p>Form M8A Line 6 must equal the sum of M8A Lines 3A through 5A, TotalPropertyFactor, PayrollFactor, and SalesFactor.</p> <p>Xpath: ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/PayrollFactor ReturnDataState/SchM8A/SalesFactor/InState</p>	
0830	<p>Schedule KS line 49 and 50 must not both be greater than zero on the same Schedule KS.</p> <p>Xpath: ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt</p>	
0840	<p>Schedule PTE, line 29 PTETaxAmt must equal M8 line 2.</p> <p>Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/FormM8/PassThroughTaxAmt</p>	Update SubTotalAmt to PTETaxAmt
0841	<p>Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt.</p> <p>Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt</p>	Update SubTotalAmt to PTETaxAmt
0842	<p>Schedule PTE, line 28 PTERPTaxAmt must be zero.</p> <p>Xpath: ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt</p>	New
0900	<p>Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.</p> <p>Xpath: ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt</p>	New

Change Log

<u>Form</u>	<u>ERC #</u>	<u>Error Message</u>	<u>Changes</u>	<u>Date</u>
-------------	--------------	----------------------	----------------	-------------