**Error Code** 

Error Code	2024 M3 Error Message	Changes .
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	
0053	The bank account number is not valid. The bank account number must not match a valid routing number.	
0299	If the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM3/FormM3Header/TPDInd	
0301	Form M3 Line 2 must equal the sum of all Schedule KPI Line 33 for Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM3/PassThroughTaxAmt ReturnState/ReturnDataState/SchKPI/PassThroughEntTax	Line Numbers Updated

## 2024 M3 Error Message

Error Code	2024 M3 Error Message	Changes .
	Form M3 Line 3 must equal the sum of all Schedule KPI Line 54 for Partner(s)/Shareholder(s).	Line
0302	Xpath: ReturnDataState/FormM3/CompositePayment	Numbers Updated
	ReturnDataState/SchKPI/MNPrtshipCompositeIncTaxAmt Form M3 Line 4 must equal the sum of all Schedule KPI Line 55 for	
0303	Partner(s)/Shareholder(s). Xpath: ReturnDataState/FormM3/NRTaxWithheld	Line Numbers Updated
	ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt	
0311	Form M3, Line 12 TotalNonrefundableCreditsAmt must not be greater than M3 Line 1.	
0311	Xpath: ReturnState/ReturnDataState/FormM3/TotalNonrefundableCreditsAmt ReturnState/ReturnDataState/FormM3/MinimumFee	
	Form M3 Line 17 must equal M3 Line 13 minus M3 Line 16, unless Line 16 is greater than Line 13.	
0312	Xpath: ReturnDataState/FormM3/TaxDueAfterTaxCredits ReturnDataState/FormM3/TaxBeforeCreditsAndPayments ReturnDataState/FormM3/TotalPmtsCreditsDeferral	
	Form M3A Line 5a must not be greater than M3A Line 5b.	
0325	Xpath: ReturnDataState/SchM3A/AllSales/InState ReturnDataState/SchM3A/AllSales/Total	
	Form M3A Line 6 must equal the total of M3A Lines 3 through 5 in column A.	
0326	Xpath: ReturnDataState/SchM3A/MinimumFeeCalculation ReturnDataState/SchM3A/AllProperty/TotPropOwned ReturnDataState/SchM3A/AllPayroll ReturnDataState/SchM3A/AllSales/InState	
0330	Schedule KPI Lines 54 and 55 must not both be greater than zero. Xpath: ReturnDataState/SchKPI/MNPrtshipCompositeIncTaxAmt ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt	Line Numbers Updated

		0
	If Schedule AWC Line 1 is present, then Shareholder/Partner USAddress or ForeignAddress is required, but not both.	
0331	Xpath:	
	ReturnDataState/FormAWC/ApportionedDistIncState	
	ReturnDataState/FormAWC/FormAWCHeader/Header/Address	
	Schedule PTE, line 29 PTETaxAmt must equal M3 line 2.	
0340	Xpath:	
	ReturnDataState/SchPTE/PTETaxAmt	
	ReturnDataState/FormM3/PassThroughTaxAmt	
0341	Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt.	
	Xpath:	
	ReturnDataState/SchPTE/PTETaxAmt	
	ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt	
0900	Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4. Xpath:	
	ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt	
	ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt	
	ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt	

**Error Code** 

Error Code	2024 IVI4 Error Message	changes .
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	
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, than 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	
0401	Form M4 line 1 must equal the sum of all M4T line 27 Xpath: ReturnState/ReturnDataState/FormM4/TaxDue ReturnState/ReturnDataState/SchM4T/M4T/TotalNetTax	

Error Code	2024 M4 Error Message	Changes .
0409	Form M4 Line 11 must equal sum of M4 Lines 4 through 10. Xpath: ReturnDataState/FormM4/TotalPmtsCreditsDeferral ReturnDataState/FormM4/RefundableTaxCredit ReturnDataState/FormM4/HistoricCredit/CreditAmt ReturnDataState/FormM4/SustainAvFuelCreditGrp/CreditAmt ReturnDataState/FormM4/MNBackupWithholdingAmt ReturnDataState/FormM4/CreditFromPrevYr ReturnDataState/FormM4/AmountPaidEstimated ReturnDataState/FormM4/ExtensionPmt	Line Numbers Updated
0410	Form M4 Line 12 must equal Line 3 minus Line 11. Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/NetIncomeTax ReturnDataState/FormM4/TotalPmtsCreditsDeferral	Line Numbers Updated
0411	If Form M4 Line 12 is negative then Line 13 must equal zero. Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/Penalty	Line Numbers Updated
0412	If Form M4 Line 12 is negative then Line 14 must equal zero. Xpath: ReturnDataState/FormM4/TaxDueAfterTaxCredits ReturnDataState/FormM4/InterestDue	Line Numbers Updated
0424	M4T Line 24 TotalAmt, must equal the sum of all unused credit amounts. Xpath: ReturnState/ReturnDataState/SchM4T/M4T/CarryoverCreditGrp/TotalAmt ReturnState/ReturnDataState/SchM4T/M4T/CarryoverCreditGrp/CreditDetailsGrp/ UnusedCredAmt	New
0425	On M4T, Carryover Credit Details MNID must match the designated filer MNID. Xath: ReturnState/ReturnDataState/SchM4T/M4T/SchM4THeader/MinnesotaTaxID ReturnState/ReturnDataState/SchM4T/M4T/CarryoverCreditGrp/CreditDetailsGrp/ MNIDNum	New

Error Code	2024 M4 Error Message	Changes .
0428	The sum of Form M4A line 8b's must not be greater than M4A line 8a.	
	Xpath:	
	ReturnDataState/SchM4A/InMinnesota/SalesGrossReceipts	
	ReturnDataState/SchM4A/InAndOutsideMinnesota/SalesGrossReceipts	
0900	Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4. Xpath:	
	ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt	
	ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt	
	ReturnState/ReturnDataState/SchRAIL/Part2/MilesCreditAmt	

**Error Code** 

Error Code	2024 Wild Error Message	changes .
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.	
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.	
0299	If the TPD indicator exists, Schedule TPD must be present. Xpath: ReturnState/ReturnDataState/FormM8/FormM8Header/TPDInd	
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 ReturnDataState/FormM8/SCorporationTaxes/PassiveIncomeIndicator	

## 2024 M8 Error Message

Error Code	2024 M8 Error Message	Changes .
0802	Form M8 Line 3 must equal the sum of all Schedule KS line 33 for Partner(s)/Shareholder(s) Xpath: ReturnDataState/FormM8/PassThroughTaxAmt ReturnState/ReturnDataState/SchKS/PassThroughEntTax	Line Numbers Updated
0803	Form M8 Line 4 must equal the sum of all Schedule KS Line 52. Xpath: ReturnDataState/FormM8/CompositePayment ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt	Line Numbers Updated
0804	Form M8 Line 5 must equal the sum of all Schedule KS Line 53. Xpath: ReturnDataState/FormM8/NRTaxWithheld ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt	Line Numbers Updated
0805	If Form M8 Line 5 indicator exists, M8 Line 5 amount must be equal to or great than zero. Xpath: ReturnDataState/FormM8/NonResWithholdingAttachmentInd ReturnDataState/FormM8/NRTaxWithheld	
0806	Form M8 Line 7 must be less than or equal to the sum of M8 Line 1 and M8 Line 2. Xpath: ReturnDataState/FormM8/NonRefundableCredits ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnDataState/FormM8/MinimumFee	
0813	Form M8, Line 13 TotalNonrefundableCreditsAmt must not be larger than the sum of M8 Lines 1 and 2. Xpath: ReturnState/ReturnDataState/FormM8/TotalNonrefundableCreditsAmt ReturnState/ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnState/ReturnDataState/FormM8/MinimumFee	
0815	Form M8 Line 20 must equal M8 Line 16 minus M8 Line 19, unless Line 16 is less than Line 19. Xpath: ReturnDataState/FormM8/TaxDueAfterTaxCredits ReturnDataState/FormM8/NetIncomeTax ReturnDataState/FormM8/TotalPmtsCreditsDeferral	

Form M8A line 5A must not be greater than line 5B.Interpret than line 5B.0825Xpath: ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/SalesFactor/InStateLine08300Xpath: ReturnDataState/SchM8A/SalesFactor/InStateLine Numbers Updated08410Schedule KS.Line Numbers Updated08411Xpath: ReturnDataState/SchM8/ParsIIFTaxAmt ReturnDataState/SchM8/ParsIIFTaxAmt ReturnDataState/SchM8/ParsIIFTaxAmt ReturnDataState/SchM8/ParsIIFTaxAmt ReturnDataState/SchM8/ParsIIFTaxAmt ReturnDataState/SchPTE/PTERPTaxAmt08411Xpath: ReturnDataState/SchPTE/PTERPTaxAmt ReturnDataState/SchPTE/PTERPTaxAmt09001Xpath: ReturnDataState/SchRAII/Part2/RAI	Error Code	2024 M8 Error Message	Changes .
ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/SalesFactor/Total0826Form M8A Line 6 must equal the sum of M8A Lines 3A through 5A, TotalPropertyFactor, PayrollFactor, and SalesFactor.0826Xpath: ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/TotApportFractor ReturnDataState/SchM8A/TotApportFractor ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/SalesFactor/InState08300Schedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS.08300Xpath: ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt08400Xpath: ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt08410Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt08411Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt08412Xpath: ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt08420Xpath: ReturnDataState/ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/ReturnDataState/SchPTE/PTERTaXmt ReturnDataState/ReturnDataState/SchPTE/PTERTaXmt ReturnState/ReturnDataState/SchPTE/PTERTaXmt Schedule PTE, line 28 PTERPTaxAmt must be zero.08421Npath: ReturnState/ReturnDataState/SchPTE/PTERTaXmt ReturnState/ReturnDataState/SchPTE/PTERTaXmt ReturnState/ReturnDataState/SchPTE/PTERTaXmt ReturnState/ReturnDataState/SchPTE/PTERTaXmt<		Form M8A line 5A must not be greater than line 5B.	
ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/SalesFactor/Total0826Form M8A Line 6 must equal the sum of M8A Lines 3A through 5A, TotalPropertyFactor, PayrollFactor, and SalesFactor.0826Xpath: ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/TotApportFractor ReturnDataState/SchM8A/TotApportFractor ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/SalesFactor/InState08300Schedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS.08300Xpath: ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt08400Xpath: ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt08410Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt08411Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt08412Xpath: ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt08420Xpath: ReturnDataState/ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/ReturnDataState/SchPTE/PTERTaXmt ReturnDataState/ReturnDataState/SchPTE/PTERTaXmt ReturnState/ReturnDataState/SchPTE/PTERTaXmt Schedule PTE, line 28 PTERPTaxAmt must be zero.08421Npath: ReturnState/ReturnDataState/SchPTE/PTERTaXmt ReturnState/ReturnDataState/SchPTE/PTERTaXmt ReturnState/ReturnDataState/SchPTE/PTERTaXmt ReturnState/ReturnDataState/SchPTE/PTERTaXmt<			
ReturnDataState/SchM8A/SalesFactor/Total0826Form M8A Line 6 must equal the sum of M8A Lines 3A through 5A, TotalPropertyFactor, PayrollFactor, and SalesFactor.08268Xpath: ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/PayrollFactor ReturnDataState/SchM8A/SalesFactor/InState08300Schedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS.Line Numbers Updated08300Xpath: ReturnDataState/SchKS/MNNonResidentIncTaxMnt ReturnDataState/SchKS/MNNonResidentIncTaxWhAmtLine Numbers Updated08400Sch PTE line 29 PTETaxAmt must equal M8 line 3.Line Numbers Updated08411Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt.Line Numbers Updated08412Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt.Zettor Numbers Updated08412Schedule PTE, line 28 PTERPTaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnState/ReturnDataState/SchPTE/PTERPTaxAmtSchedule PTE, line 28 PTERPTaxAmt ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt Schedule RAIL, Line 5 RAILCreditAmt must be tares of Lines 2 or 4.09000Xpath: ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/Exp	0825	1.	
Porm M8A Line 6 must equal the sum of M8A Lines 3A through 5A, TotalPropertyFactor, PayrollFactor, and SalesFactor. Image: Contemport of Con			
TotalPropertyFactor, PayrollFactor, and SalesFactor.Image: Constraint of the same set			
0826Xpath: ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/SalesFactor/InStateI0830Schedule KS line 52 and 53 must not both be greater than zero on the same 			
U82-bReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/SalesFactor/InState0830Schedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS.Line Numbers Updated0830Xpath: ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNNonResidentIncTaxWhAmtLine Numbers Updated0840Sch PTE line 29 PTETaxAmt must equal M8 line 3.Line Numbers Updated0841Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt.Line Numbers Updated0841Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt must be zero.Schedule PTE, line 29 PTETaxAmt must be zero.0842Schedule PTE, line 28 PTERPTaxAmt must be zero.Schedule PTE, line 28 PTERPTaxAmt must be zero.0842Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTERPTaxAmt ReturnDataState/SchPTE/PTERPTaxAmt ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmt			
ReturnDataState/SchM8A/AIIProperty/TotalProperty/Factor ReturnDataState/SchM8A/AIIProperty/TotalProperty/Factor ReturnDataState/SchM8A/AIIProperty/TotalPropertyFactor ReturnDataState/SchM8A/SalesFactor/InState0830Schedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS.Line Numbers Updated0830Xpath: ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNNonResidentIncTaxWhAmtLine Numbers Updated0840Xpath: ReturnDataState/SchKS/MNNonResidentIncTaxWhAmtLine Numbers Updated0840Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTERPTaxAmt ReturnDataState/SchPTE/PTERPTaxAmtLine ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt0842Xpath: ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmtLine	0000	Xpath:	
ReturnDataState/SchM8A/PayrollFactor ReturnDataState/SchM8A/SalesFactor/InStateISchedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS.Line Numbers Updated08300Xpath: ReturnDataState/SchKS/MINShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MINNonResidentIncTaxWhAmtLine Numbers Updated08400Sch PTE line 29 PTETaxAmt must equal M8 line 3.Line Numbers Updated08410Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/PTERTaxAmt ReturnDataState/SchPTE/PTERTaxAmt ReturnState/ReturnDataState/SchPTE/PTERTaxAmtI0842Schedule PTE, line 28 PTERPTaxAmt must be zero.I0843Schedule RAIL, Line 5 RAILCreditAmt must be the lesser of Lines 2 or 4.I0900Xpath: ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt ReturnState/ReturnDataState/SchRAIL/Part2/ExpensesCreditAmtI	0826	ReturnDataState/SchM8A/TotApportFractionInState	
ReturnDataState/SchM8A/SalesFactor/InStateImage: Constant of the second of		ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor	
Schedule KS line 52 and 53 must not both be greater than zero on the same   Line     0830   Xpath:   Line     Numbers   Updated     Numbers   Vpath:     ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt   Updated     0840   Sch PTE line 29 PTETaxAmt must equal M8 line 3.   Line     0840   Xpath:   Numbers     0840   Xpath:   Numbers     0840   Xpath:   Line     ReturnDataState/SchPTE/PTETaxAmt   Numbers     Updated   ReturnDataState/SchPTE/PTETaxAmt   Numbers     0841   Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt.   Vpath:     0841   Xpath:   ReturnDataState/SchPTE/PTETaxAmt   Prescenter     0841   Xpath:   ReturnDataState/SchPTE/PTETaxAmt   Prescenter     0842   Xpath:   Schedule PTE, line 28 PTERPTaxAmt must be zero.   Prescenter     0842   Xpath:   ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt   Prescenter     0842   Xpath:   ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt   Prescenter     0900   Xpath:   ReturnState/ReturnDataState/SchRAIL/Part2/RAILCreditAmt   Prescente		ReturnDataState/SchM8A/PayrollFactor	
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