

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

Error Code	2024 M3 Error Message	Changes
0302	<p>Form M3 Line 3 must equal the sum of all Schedule KPI Line 54 for Partner(s)/Shareholder(s).</p> <p>Xpath: ReturnDataState/FormM3/CompositePayment ReturnDataState/SchKPI/MNPrtsShipCompositeIncTaxAmt</p>	Line Numbers Updated
0303	<p>Form M3 Line 4 must equal the sum of all Schedule KPI Line 55 for Partner(s)/Shareholder(s).</p> <p>Xpath: ReturnDataState/FormM3/NRTaxWithheld ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt</p>	Line Numbers Updated
0311	<p>Form M3, Line 12 TotalNonrefundableCreditsAmt must not be greater than M3 Line 1.</p> <p>Xpath: ReturnState/ReturnDataState/FormM3/TotalNonrefundableCreditsAmt ReturnState/ReturnDataState/FormM3/MinimumFee</p>	
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>	
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 54 and 55 must not both be greater than zero.</p> <p>Xpath: ReturnDataState/SchKPI/MNPrtsShipCompositeIncTaxAmt ReturnDataState/SchKPI/MNNonResidentIncTaxWhAmt</p>	Line Numbers Updated

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/AppportionedDistIncState ReturnDataState/FormAWC/FormAWCHheader/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>	
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>	
0900	<p>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</p>	

Error Code

2024 M4 Error Message

Changes

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

Error Code**2024 M4 Error Message****Changes**

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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	2024 M8 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/RecaptureLIFOIndicator	

Error Code	2024 M8 Error Message	Changes
0802	<p>Form M8 Line 3 must equal the sum of all Schedule KS line 33 for Partner(s)/Shareholder(s)</p> <p>Xpath: ReturnDataState/FormM8/PassThroughTaxAmt ReturnState/ReturnDataState/SchKS/PassThroughEntTax</p>	Line Numbers Updated
0803	<p>Form M8 Line 4 must equal the sum of all Schedule KS Line 52.</p> <p>Xpath: ReturnDataState/FormM8/CompositePayment ReturnDataState/SchKS/MNShrholdrCompositelncTaxAmt</p>	Line Numbers Updated
0804	<p>Form M8 Line 5 must equal the sum of all Schedule KS Line 53.</p> <p>Xpath: ReturnDataState/FormM8/NRTaxWithheld ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt</p>	Line Numbers Updated
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>	
0813	<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/TotalNonrefundableCreditsAmt ReturnState/ReturnDataState/FormM8/SCorporationTaxes/TaxDue ReturnState/ReturnDataState/FormM8/MinimumFee</p>	
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>	

Error Code	2024 M8 Error Message	Changes
0825	Form M8A line 5A must not be greater than line 5B. Xpath: ReturnDataState/SchM8A/SalesFactor/InState ReturnDataState/SchM8A/SalesFactor/Total	
0826	Form M8A Line 6 must equal the sum of M8A Lines 3A through 5A, TotalPropertyFactor, PayrollFactor, and SalesFactor. Xpath: ReturnDataState/SchM8A/TotApportFractionInState ReturnDataState/SchM8A/AllProperty/TotalPropertyFactor ReturnDataState/SchM8A/PayrollFactor ReturnDataState/SchM8A/SalesFactor/InState	
0830	Schedule KS line 52 and 53 must not both be greater than zero on the same Schedule KS. Xpath: ReturnDataState/SchKS/MNShrholdrCompositeIncTaxAmt ReturnDataState/SchKS/MNNonResidentIncTaxWhAmt	Line Numbers Updated
0840	Sch PTE line 29 PTETaxAmt must equal M8 line 3. Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/FormM8/PassThroughTaxAmt	Line Numbers Updated
0841	Schedule PTE, line 29 PTETaxAmt must equal the sum of all ShareOfTaxesPaidAmt. Xpath: ReturnDataState/SchPTE/PTETaxAmt ReturnDataState/SchPTE/CreditDistribution/ShareOfTaxesPaidAmt	
0842	Schedule PTE, line 28 PTERPTaxAmt must be zero. Xpath: ReturnState/ReturnDataState/SchPTE/PTERPTaxAmt	
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	