

# 2009

# Minnesota Individual Income Tax Forms and Instructions

## Inside this booklet

- **Form M1**  
Minnesota income tax return
- **Schedule M1W**  
Minnesota withholding
- **Schedule M1M**  
Minnesota Income Additions and Subtractions
- **Schedule M1ED**  
Minnesota K–12 Education Credit
- **Schedule M1WFC**  
Minnesota Working Family Credit
- **Form M60**  
Payment voucher

make it  
easy  
on  
yourself...



*Go green  
with your  
tax return  
this year!*

**File your tax return electronically.**

Start here:

**[www.taxes.state.mn.us](http://www.taxes.state.mn.us)**

Do you qualify for a  
**Property Tax Refund?**

 **SEE THE BACK COVER**

## Need help?

Our website, [www.taxes.state.mn.us](http://www.taxes.state.mn.us), offers the following quick and convenient services:

- forms, instructions and fact sheets
- answers to frequently asked questions
- options for filing and paying electronically
- check on your refund
- look up your Form 1099-G refund information

Or, call our automated system at

**651-296-4444** or **1-800-657-3676**

anytime to:

- order forms and instructions
- check on your refund
- check on your Form 1099-G refund information
- change your address

If you still have tax questions, you may call

**651-296-3781** or **1-800-652-9094**

Monday—Friday, 8:30 a.m. to 4:30 p.m.

TTY users: call **711** for Minnesota Relay.

Or, you can write to us at:

[indirecttax@state.mn.us](mailto:indirecttax@state.mn.us)

Minnesota Revenue, Mail Station 5510,  
St. Paul, MN 55146-5510.

## Free tax help available

Volunteers are available to help seniors, people with low incomes or disabilities, and non-English speakers complete their tax returns. To find a volunteer tax help site, go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or call 651-297-3724 or 1-800-657-3989.

*Information in this booklet is available in other formats upon request for persons with disabilities.*

## Contents

## Page

What's new for 2009 . . . . .	3
Information for federal return . . . . .	3
General information . . . . .	4-6
Filing requirements and residency . .	4-5
Use tax information . . . . .	4
Due date . . . . .	5
Payment options . . . . .	6
Penalties and interest . . . . .	6
Special situations . . . . .	7
Completing your return . . . . .	8
Use of information . . . . .	8
Line instructions . . . . .	9-18
Voter registration application . . . . .	13
How to complete a paper return . . . . .	16
Before you mail your return . . . . .	18
Working family credit tables . . . . .	19-21
Tax tables . . . . .	22-27
How to get forms . . . . .	27

# make it on easy yourself...

**Make our website your starting point for e-filing both your state and federal income tax returns!**

**[www.taxes.state.mn.us](http://www.taxes.state.mn.us)**

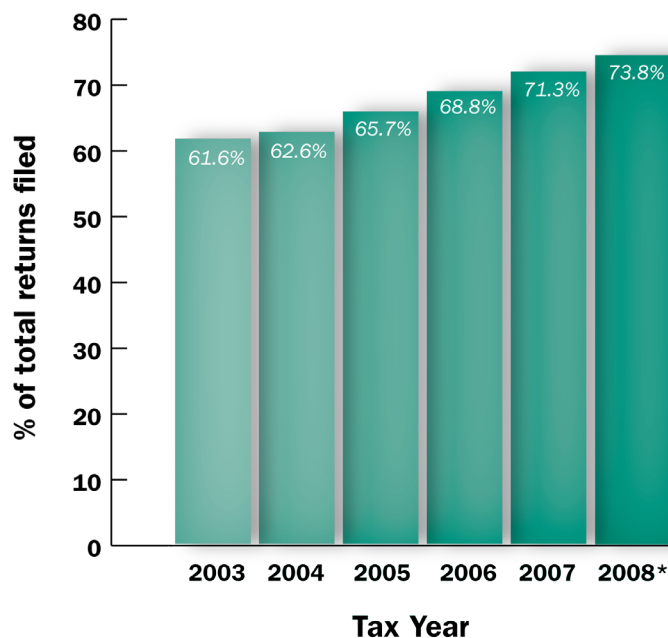
Over 73 percent of Minnesota taxpayers e-file because it:

- increases the accuracy of their returns,
- provides for faster refunds,
- checks for mathematical errors, and
- provides confirmation notices.

Most e-file programs guide you through a simple question-and-answer process, and help you to discover every possible deduction, exemption or credit for which you qualify. Examples of Minnesotans who may be entitled to important tax benefits for 2009 include members of the military who have served in a combat zone or hazardous-duty area since Sept. 11, 2001, and parents of students in grades K-12.

For more information about electronic filing and answers to all of your tax-related questions, visit [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

## Percentage of e-filed individual Minnesota returns



\*2008 returns processed as of October 30, 2009

# What's new for 2009?

## Unemployment compensation

If you excluded the first \$2,400 of unemployment compensation on your 2009 federal return, the amount excluded (on line 19 of Form 1040, line 13 of Form 1040A or line 3 of Form 1040EZ) must be added to income on Schedule M1M, *Income Additions and Subtractions*.

## Motor vehicle sales tax deduction

Minnesota did not adopt the federal motor vehicle sales tax deduction. The amount deducted must be added to Minnesota income.

- If you chose the additional standard deduction for motor vehicle sales tax, you must add back the amount on line 6 of Schedule M1M.
- If you itemized deductions on your federal return, you must include the amount on line 2 of Form M1.

## Additional standard deduction for real estate taxes

Minnesota did not adopt the federal additional standard deduction for real estate taxes allowed on your 2009 return. If you did not itemize and you claimed the additional standard deduction for real estate taxes on your federal return, the amount claimed must be added to income on your Minnesota return. See line 6 of Schedule M1M.

## Federal bonus depreciation

If you elected on your 2009 federal return the special deduction equal to 50 percent of the cost of qualifying business property placed in service, 80 percent of the amount claimed must be added to income on your Minnesota return. See line 3 of Schedule M1M.

## Increased section 179 expensing of business property

Minnesota did not adopt the increased amounts for federal section 179 expensing for tax year 2009. On the Minnesota return, 80 percent of the difference between the expensing allowed for federal and state tax purposes must be added to income. See line 4 of Schedule M1M.

## Military subtraction expanded for Minnesota National Guard and Reservists

Members of the Minnesota National Guard and Reserves can now include in-state training pay when claiming the subtraction on line 25 of Schedule M1M. See the instructions for Schedule M1M for more information.

## New Schedule M1C

Schedule M1C, *Nonrefundable Credits*, is a new schedule for reporting nonrefundable credits. Included on the schedule are credits for long-term care insurance premiums, alternative minimum tax, new participants in a section 125 employer health insurance plan, and for past military service.

## New credits

Recent law changes allow for three new credits:

### Lower income motor fuels tax credit

A refundable credit of \$25 is available for individuals and families in the lowest income tax bracket. See instructions on page 17 for more information.

### Credit for past military service

A nonrefundable credit of up to \$750 is available for veterans of the military, including the National Guard and Reserves, who have separated from service and have served in the military for at least 20 years or have a 100 percent service-related disability. Income limits apply. See Schedule M1C for qualifications.

### Credit for new participants in a section 125 employer health insurance plan

A nonrefundable credit equal to 20 percent of the health insurance premiums paid during the first 12 months of participation in an IRC section 125 plan for health care. This

## Important reminders

All schedules used to complete your return (M1W, M1M, M1WFC, M1C, etc.) must be included when you file Form M1.

The following items are required on Form M1:

- your date of birth and Social Security number (and your spouse's if filing a joint return), and
- if the return was completed by a preparer, the identification number of the preparer. The preparer is subject to a penalty if the identification number is omitted.

credit is allowed only for individuals who did not have health care coverage for the previous 12 months and whose household income falls within the eligible range. See new Schedule M1H, *Credit for New Participants in a Section 125 Employer Health Insurance Plan*, for more information.

## Minnesota/Wisconsin reciprocity agreement terminated January 1, 2010

The income tax reciprocity agreement between Minnesota and Wisconsin is terminated, beginning January 1, 2010.

The termination of the reciprocity agreement does not affect your 2009 income tax return.

## Information for your federal return

### State refund information— Form 1040, line 10

The Department of Revenue no longer mails Form 1099-G, *Record of Income Tax Refund*, to taxpayers.

If you received a state income tax refund in 2009 and you itemized deductions on federal Form 1040 in the year you paid the tax, you may need to report an amount on line 10 of your 2009 Form 1040. See the 1040 instructions for more information.

To determine the Minnesota income tax refund you received:

- go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us), or
- call our automated phone system at 651-296-4444 or 1-800-657-3676, or
- review your records.

### Deducting vehicle license fees— Schedule A, line 8

If you itemize on your 2009 federal return, only a portion of your Minnesota vehicle

license fee is deductible as personal property tax on line 8 of federal Schedule A of Form 1040. The deduction is allowed only for passenger automobiles, pickup trucks and vans.

To correctly determine line 8 of Schedule A (1040), you must subtract \$35 from your vehicle's *registration tax*.

To find the registration tax:

- go to [www.mndriveinfo.org](http://www.mndriveinfo.org) and click on "Tax Info," or
- look at the vehicle registration renewal form issued by the Driver & Vehicle Services.

If you own more than one vehicle, subtract \$35 from the registration tax shown for each vehicle.

The other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

# General information

You must file a Minnesota Form M1, Individual Income Tax Return, if you are a:

- Minnesota resident required to file a federal income tax return, or
- part-year resident or nonresident of Minnesota and you have Minnesota gross income of \$9,350 or more.

## Filing requirements and residency

### Minnesota residents

If you were a resident of Minnesota for the entire year and are required to file a 2009 federal income tax return, you must also file a 2009 Minnesota Form M1.

If you are not required to file a federal return, you are not required to file a Minnesota return. However, you must file a Minnesota return in order to:

- claim refundable credits for which you may qualify (the K-12 education, working family or child care credits, etc.), or
- receive a refund if your employer withheld Minnesota income tax from your wages in 2009.

### Members of the Armed Forces

If you consider Minnesota to be your home, you must file a Minnesota return as a resident, regardless of where you were stationed during the year. However, if your gross income included on your federal return, minus any compensation received for active duty performed outside Minnesota, is less than \$9,350, you are not required to file a Minnesota return.

For more information, see Income Tax Fact Sheet #5, *Military Personnel*.

### Did you move into or out of Minnesota during the year?

If you moved into or out of Minnesota in 2009, you must file Form M1 if you meet the filing requirements for part-year residents. (See *Filing requirements* on page 5.)

When you file, also complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine your income received while a Minnesota resident and income received from sources in Minnesota while a nonresident. You will pay Minnesota tax based only on that income.

If you considered Minnesota your permanent home in 2009, or for an indefinite period of time, you were a resident for 2009.

### Did you serve in a combat zone at any time during 2009?

If so, you are eligible for a credit of \$120 for each month or part of a month you served in a combat zone and Minnesota was your home of record.

To claim the credit, complete Form M99, *Credit for Military Service in a Combat Zone*. To download this form, go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

For more information, see Income Tax Fact Sheet #1, *Residency*.

### Were you a resident of another state and lived in Minnesota?

If you were a resident of another state, you may be required to file Form M1 as a Minnesota resident if both of these conditions applied to you:

- 1 you were in Minnesota for 183 or more days during the tax year, and
- 2 you or your spouse owned, rented or leased a house, townhouse, condominium, apartment, mobile home or cabin with cooking and bathing facilities in Minnesota, and it could be lived in year-round.

*Continued*

## Did you purchase items over the Internet or through mail order this year?

### Minnesota use tax

The Minnesota state general sales and use tax rate increased from 6.5 percent to 6.875 percent on July 1, 2009. The use tax is the same rate as the state sales tax.

If you purchased taxable items for your own use without paying sales tax, you probably owe use tax. Here are some cases when use tax is due:

- You buy taxable items over the Internet, by mail order, from a shopping channel, etc., and the seller doesn't collect Minnesota sales tax from you.
- A seller in another state or country does not collect any sales tax from you on a sale of an item that is taxed by Minnesota.
- An out-of-state seller properly collects another state's sales tax at a rate lower than Minnesota's. In this case, you owe the difference between the two rates.

If your total purchases subject to use tax are less than \$770 in a calendar year, you are not required to file a use tax return. This exemption applies only to items for personal use, not to items for business use.

If your total purchases subject to use tax are \$770 or more, you owe use tax on all taxable items purchased during the year. File for free online at [www.taxes.state.mn.us](http://www.taxes.state.mn.us). Click on "Login to e-File Minnesota" on the right side of the screen. Enter your Social Security number and click on "Individual use tax," or you may file a paper Form UT1, *Individual Use Tax Return*. Form UT1 and Fact Sheet 156, *Use Tax for Individuals*, are available at [www.taxes.state.mn.us](http://www.taxes.state.mn.us), or by calling 651-296-6181 or 1-800-657-3777.

### Local use taxes

If you buy taxable items for use in the cities and counties listed in the box to the right, you must also pay local use taxes at the rates listed.

### Local use tax rates

City/County	Rate
Albert Lea	0.5%
Austin	0.5%
Baxter	0.5%
Bemidji	0.5%
Brainerd	0.5%
Clearwater	0.5%
Duluth	1.0%
Hennepin County	0.15%
Hermantown	0.5%
Mankato	0.5%
Minneapolis	0.5%
New Ulm	0.5%
North Mankato	0.5%
Owatonna	0.5%
Proctor	0.5%
Rochester	0.5%
St. Cloud area (Sartell, Sauk Rapids, St. Augusta, St. Cloud, St. Joseph and Waite Park)	0.5%
St. Paul	0.5%
Transit Improvement Tax (Anoka, Dakota, Hennepin, Ramsey and Washington Counties)	0.25%
Two Harbors	0.5%
Willmar	0.5%
Worthington*	0.5%

\*Worthington local tax rate in effect April 1, 2009

# General information (continued)

If both conditions apply, you are considered a Minnesota resident for the length of time the second condition applies. If the second condition applied for the entire year, you are considered a full-year Minnesota resident for income tax purposes. If it applied for less than the full year, you are considered a part-year resident, and you must file Form M1 if you meet the filing requirements explained in the next section.

If you were a resident of another state, but the conditions did not apply to you in 2009, you were a nonresident of Minnesota for income tax purposes. However, you must file Form M1 if you meet the filing requirements in the next section.

For further details, see Income Tax Fact Sheet #2, *Part-Year Residents*, and Fact Sheet #3, *Nonresidents*.

## Filing requirements for part-year residents and nonresidents

- 1 Determine your total income from all sources (including sources not in Minnesota) while a Minnesota *resident*.
- 2 Determine the total of the following types of income you received while a *nonresident* of Minnesota:
  - wages, salaries, fees, commissions, tips or bonuses for work done in Minnesota
  - gross rents and royalties received from property located in Minnesota
  - gains from the sale of land or other tangible property in Minnesota
  - gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota
  - gain on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota
  - Minnesota gross income from a business or profession conducted partly or entirely in Minnesota. *Gross income is income before any deductions or expenses.* This is the amount from line 7 of Schedule C (1040), line 1 of Schedule C-EZ (1040) or line 11 of Schedule F (1040). Gross income from a partnership or S corporation is the amount on line 18 of Schedule KPI or line 18 of Schedule KS.
  - gross winnings from gambling in Minnesota.
- 3 Add step 1 and step 2. If the total is \$9,350 or more, you must file Form M1 and Schedule M1NR.

If the result is less than \$9,350 and you had amounts withheld or you paid estimated tax, you must file Form M1 and Schedule M1NR to receive a refund.

If only one spouse is required to file a Minnesota return and you filed a joint federal return, you must file a joint Form M1. Complete Schedule M1NR and include a copy of the schedule when you file your return.

**Military personnel who are part-year residents or nonresidents:** When determining if you are required to file a Minnesota return using the steps above, do not include:

- active duty military pay for service *outside* Minnesota in step 1, or
- active duty military pay for service *in* Minnesota in step 2.

## Michigan, North Dakota and Wisconsin residents

Minnesota has reciprocity agreements with Michigan, North Dakota and Wisconsin. If both of the following conditions applied to you in 2009, you are not subject to Minnesota income tax:

- you were a full-year resident of Michigan or North Dakota who returned to your home state at least once a month or were a full-year Wisconsin resident, and
- your only Minnesota income was from the performance of personal services (wages, salaries, tips, commissions, bonuses).

For more information, see Income Tax Fact Sheet #4, *Reciprocity*.

**If you are a resident of a reciprocity state and your only Minnesota source income is wages covered under reciprocity from which Minnesota income tax was withheld,** complete Schedule M1M to get a refund of the amount withheld. When you file:

1. Enter the appropriate amounts from your federal return on lines A–D and on line 1 of Form M1.
2. Skip lines 2 through 7 of Form M1.
3. Enter the amount from line 1 of Form M1 on line 22 of Schedule M1M and on line 8 of Form M1. Be sure to place an X in the box on line 22 of Schedule M1M to indicate the state of which you are a resident.
4. Complete the rest of Form M1.

In addition to Schedule M1M, you must also complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, Form MWR, *Reciprocity Exemption/Affidavit of*

*Residency*, and a copy of your home state tax return. Do not complete Schedule M1NR.

If your wages are covered by reciprocity and you *do not* want your employer to withhold Minnesota tax in the future, be sure to file Form MWR each year with your employer.

If you are filing a joint return and only one spouse works in Minnesota under a reciprocity agreement, you still must include both of your names, Social Security numbers and dates of birth on your return.

**If your gross income assignable to Minnesota from sources other than from the performance of personal services covered under reciprocity is \$9,350 or more,** you are subject to Minnesota tax on that income. You must file Form M1 and Schedule M1NR. You are not eligible to take the reciprocity subtraction on Schedule M1M.

**Note:** The income tax reciprocity agreement between Minnesota and Wisconsin is terminated, effective January 1, 2010. The termination does not affect your 2009 income tax return.

## Due date for filing and paying is April 15

Your 2009 Minnesota Form M1 must be postmarked by, brought to, or electronically filed with the Department of Revenue no later than April 15, 2010. If you file your tax according to a fiscal year, you have until the 15th day of the fourth month after the end of your fiscal year to file your return.

Your tax payment is due in full by April 15, 2010, even if you file your return after the due date.

## Paying your tax when filing your return after April 15

If you are unable to complete and file your return by the due date, you may avoid penalty and interest by paying your tax by April 15. Estimate your total tax and pay the amount you owe electronically, by check or by credit and/or debit card.

For information on how to pay electronically or by credit card or debit card, see *Payment options* on the next page.

If you pay by check, you must send your tax payment with a completed Form M13, *Income Tax Extension Payment*, by April 15. Do not send in an incomplete Form M1.

To avoid a late filing penalty, you must file your return by October 15, 2010.

# General information (continued)

**Military extensions.** Military personnel serving in, or in support of, presidentially declared combat zones are allowed the same extensions of time to file and pay their state income taxes as they are allowed for federal taxes. When you file Form M1, enclose a separate sheet stating you were serving in a combat zone.

## Payment options

### Pay electronically

You can pay your tax electronically—even if you file a paper return—using the department's e-File Minnesota system. There is no charge to you for using this service.

To pay electronically:

- go to **www.taxes.state.mn.us**, and click on “Make a payment” from the e-Services menu, or
- call **1-800-570-3329** to pay by phone.

Follow the prompts for individuals to make a payment.

You will be given a confirmation number and a date stamp when the transaction is successfully completed. Save this information with your tax records.

### Pay by credit and/or debit card

You may pay the amount you owe through Official Payments Corporation, a national credit card payment service. You will be charged a fee by Official Payments for this service.

Have your Visa, MasterCard, American Express or Discover/Novus credit card ready, and go to [www.officialpayments.com](http://www.officialpayments.com)

or call 1-800-272-9829. When asked for the jurisdiction number, enter **3300**. (All taxpayers paying current year Minnesota individual income tax must use this number.)

At the end of your call or website visit, you will be given a confirmation number. Be sure to write down and save this confirmation number with your records. Your payment will be effective on the date you made the request.



### Pay by check or money order

Complete the Form M60 payment voucher, which is included in this booklet, and send it with your check made payable to Minnesota Revenue to the address provided on the voucher.

If you are filing a paper Form M1, send the voucher and your check *separately* from your return to ensure that your payment is properly credited to your account.

Your check authorizes us to make a one-time electronic fund transfer from your account. You may not receive your cancelled check.

## Penalties and interest

### Late payment penalty

Your tax is due on the due date of your return—April 15 for most individuals—even if you have an extension to file your federal return.

If you pay all or part of your tax after the due date, a penalty of 4 percent will be assessed on the unpaid amount.

If you pay your tax 181 days or more after you file your return, you will be assessed an additional 5 percent penalty on the unpaid tax.

If you are unable to pay the full amount due, file your return and pay as much as you can by the due date to reduce your penalty.

You can find additional information on payment plans at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

### Late filing penalty

There is no late filing penalty if your return is filed within six months of the due date, which is October 15 for most individuals. If your return is not filed within six months, a 5 percent late filing penalty will be assessed on the unpaid tax.

### Penalty for fraudulently claiming a refund

If you file a return that fraudulently claims a refund, you will be assessed a penalty. The penalty is 50 percent of the fraudulently claimed refund.

### Other civil and criminal penalties

There are also penalties for failing to include all taxable income, for errors due to intentionally disregarding the income tax laws, or for filing a frivolous return.

Also, there are civil and criminal penalties for knowingly or willfully failing to file a Minnesota return, for evading tax and for filing a false or fraudulent return.

### Interest

Interest will be assessed after April 15, 2010, on any unpaid tax and penalty. The rates are determined every year.

The interest rate for 2010 is 3 percent.

## Where to file paper returns

If you are filing a paper return, mail your Form M1, including all completed Minnesota schedules, and your federal form and schedules in the printed envelope included in this booklet. If you don't have the printed envelope, mail your forms to:

Minnesota Individual Income Tax, Mail Station 0010, St. Paul, MN 55145-0010

## Use enough postage

To avoid having the U.S. Postal Service return your income tax forms to you for more postage, be sure to include enough postage on your envelope. If you enclose more than three sheets of paper, you will probably need additional postage.

**Stop writing checks** *Pay electronically!*

It's Secure, Easy, Convenient, Free

[www.taxes.state.mn.us](http://www.taxes.state.mn.us)

# Special situations

## Estimated payments

### If you expect to owe \$500 or more, or Minnesota tax wasn't withheld

If your income includes pensions, commissions, dividends or other sources not subject to withholding, you may be required to pay Minnesota estimated income tax payments.

You must pay estimated tax if you expect to owe \$500 or more in Minnesota tax for 2010 after you subtract the amounts of any:

- Minnesota income tax you expect to be withheld from your income for 2010, and
- credits (K-12 education, child and dependent care, working family, JOBZ, lower income motor fuels tax and cattle tuberculosis testing credits) you expect to receive for 2010.

See *Individual Estimated Tax Payments Instructions* on our website for details on how to estimate and pay your tax.

To pay electronically:

- go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us), and click on "Make a payment" from the e-Services menu, or
- call 1-800-570-3329 to pay by phone.

You can schedule all four payments at one time.

If you want to charge your payment, see *Payment options* on page 6.

If you pay by check, you must send your payment with a completed Form M14. Be sure to use the personalized M14 vouchers you may have received from the department or those provided by your tax preparer to ensure your payments are credited properly to your account.

## Reporting federal changes

If the Internal Revenue Service (IRS) changes or audits your federal tax or you amend your federal return and it affects your Minnesota return, you have 180 days to amend your Minnesota return. File Form M1X, *Amended Minnesota Income Tax Return*, within 180 days after you were notified by the IRS or after you filed your federal amended return.

If the changes do not affect your Minnesota return, you have 180 days to send a letter of explanation to the department. Send your letter and a complete copy of your federal amended return or the correction notice you received from the IRS to: Minnesota Revenue, Mail Station 7703, St. Paul, MN 55146-7703.

If you fail to report the federal changes as required, a 10 percent penalty will be assessed on any additional tax. In this situation, the department will have up to six additional years to audit your return.

## If you need to correct your original Minnesota return

—you must file an amended return, Form M1X, within 3½ years of the due date of your original Minnesota return. Do not file a corrected Form M1 for the same year.

## Filing on behalf of a deceased person

If a person received income in 2009 and died before filing a return, the spouse or personal representative should file Form M1 for the deceased person. The return must use the same filing status that was used to file the decedent's federal return.

If you are filing Form M1 for a deceased person, enter the decedent's name and your address in the name and address section. Print "DECD" and the date of death after the decedent's last name.

For more information, see Income Tax Fact Sheet #9, *Filing on Behalf of a Deceased Taxpayer*.

## Claiming a refund on behalf of a deceased person

If you are the decedent's spouse and you are using the joint filing method, the department will send you the refund.

If you are the personal representative, you must include with the decedent's return a copy of the court document appointing you as personal representative. You will receive the decedent's refund on behalf of the estate.

If no personal representative has been appointed for the decedent and there is no spouse, you must complete Form M23, *Claim for a Refund Due a Deceased Taxpayer*, and include it with the decedent's Form M1.

For more information, see Income Tax Fact Sheet #9, *Filing on Behalf of a Deceased Taxpayer*.

## Power of attorney

The department is prohibited by law from disclosing your private information. If you want to grant power of attorney to an attorney, accountant, agent, tax return preparer or any other person as an attorney-in-fact, complete Form REV184, *Power of Attorney*. The person you appoint will be able to perform any and all acts you can perform for purposes of dealing with the department. If you wish, you may limit the authority to specific powers, such as representing you during an audit process.

## If you are divorced, widowed or legally separated and still owe a joint liability

If in the past you filed a joint return with a former spouse and you still owe part of the joint liability, you may be eligible for the Separation of Liability Program. For information, contact the Taxpayer Rights Advocate at the address below.

## If you have tax problems

— and cannot resolve them through normal channels, you may contact the Taxpayer Rights Advocate.

Write to:

Taxpayer Rights Advocate  
Minnesota Revenue  
P. O. Box 7335  
St. Paul, MN 55107-7335

# Completing your return

## Use of Information

### Information not required

Although not required on Form M1, we ask for:

- a code number indicating a political party for the State Elections Campaign Fund,
- your daytime telephone number in case there are questions about your return, and
- the telephone number of the person you paid to prepare your return.

### All other information required

You must provide by Minnesota law (M.S. 289A.08, subd. 11) your Social Security number, date of birth and all other information in order to properly identify you and to determine your correct tax liability. If you don't provide it, the department will return your form to you. This will delay your income tax refund or if you owe tax, your payment will not be processed and you may have to pay a penalty for late payment.

If your return is audited and you appeal the audit decision to the Minnesota Tax Court, your Social Security number and other private information on your return may become public by being included in the court's file. This may also happen if you fail to pay your income tax liability and a tax lien is filed against you with the county recorder or Secretary of State. Your private information may be listed on the lien, which is public.

### Use of information from your income tax return

All information you enter on your income tax return is private. The department will use the information to determine your tax liability and may include the information as part of tax research studies. The information may also be used to verify the accuracy of any tax returns you file with the department.

Also, according to state law, the department may share and/or match some or all of the information, including your Social Security number, with:

- the IRS and other state governments for tax administration purposes,
- the Social Security Administration for purposes of administering the Minnesota Working Family Credit,
- Minnesota state or county agencies to which you owe money,
- another person who must list some or all of your income or expenses on his or her Minnesota income tax return,

- the Minnesota Department of Human Services for purposes of child support collection, verifying income for parental contribution amounts under children's service programs, refundable tax credits claimed by applicants or recipients of various assistance programs, or the MinnesotaCare program,
- a court that has found you to be delinquent in child support payments,
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise or JOBZ zone,
- Minnesota Management and Budget for purposes of preparing a revenue forecast,
- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission,
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license and a bingo hall license,
- the Minnesota Department of Labor and Industry for purposes of administering laws relating to tax, workers' compensation, minimum wage and conditions of employment,
- a county, city or town that has been designated as an enterprise or JOBZ zone,
- the state auditor, if your business is receiving JOBZ benefits,
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of \$600 or more,
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately,
- the Department of Health for purposes of epidemiologic investigations,
- the Legislative Auditor for purposes of auditing the Department of Revenue or a legislative program,
- the Minnesota Department of Commerce for locating owners of unclaimed property,
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts,
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled, or
- a district court to determine eligibility for a public defender.

There also may be instances in which the department will assist other state agencies in mailing information to you. Although the department does not share your address information, we may send the information to you on behalf of the other state agency.

## If filing a paper return

If you are filing a paper Form M1, be sure to read page 16. If you fail to follow the instructions provided, processing of your return may be delayed.

## Name and address area

Enter the information in the name and address section in all capital letters using black ink. Be sure to use your legal name; do not enter a nickname.

If you live outside of the United States, be sure to place an X in the oval box to the left of your address to indicate you have a foreign address. This allows the scanning equipment to properly record your address.

**If you are married and filing separate income tax returns**, enter your spouse's name and Social Security number in the area provided in the filing status area. Do not enter your spouse's name or Social Security number in the name and address area at the top of your return.

## Date of birth

You are required by law to enter the month, day and year you were born on your return. If you are filing a joint return, also enter your spouse's date of birth.

## Federal filing status

You must use the same filing status to file your Minnesota return that you used to file your federal return. Place an X in the oval box to show the filing status you used to file your 2009 federal return.

## State elections campaign fund

You may designate \$5 of state money to go to help candidates for state offices pay campaign expenses. To designate, find the party of your choice in the list provided on your return and enter the corresponding code number where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on Form M1. If you are filing a joint return, your spouse may also designate a party. Designating \$5 **will not** reduce your refund or increase your tax.



# Line instructions

## Line instructions

Before you enter amounts on Form M1, read the instructions on page 16.

- Round amounts to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next higher dollar.
- If the line does not apply to you or if the amount is zero, leave the boxes blank.

## Federal return information Lines A–D

### Line A—Federal wages, salaries, tips, etc.

Enter your wages, salaries, tips, etc. from:

- line 7 of federal Form 1040,
- line 7 of Form 1040A,
- line 1 of Form 1040EZ,
- line 8 of Form 1040NR, or
- line 3 of Form 1040NR-EZ.

### Line B—Taxable IRA distributions, pensions and annuities

Enter the total of your taxable IRA distributions and your taxable pensions and annuities:

- add lines 15b and 16b of federal Form 1040,
- add lines 11b and 12b of Form 1040A, or
- add lines 16b and 17b of Form 1040NR.

### Line C—Unemployment compensation

Enter the unemployment compensation you received in 2009 that is included on:

- line 19 of federal Form 1040,
- line 13 of Form 1040A,
- line 3 of Form 1040EZ, or
- line 20 of Form 1040NR.

### Line D—Federal adjusted gross income

Enter your 2009 federal adjusted gross income from:

- line 37 of federal Form 1040,
- line 21 of Form 1040A,
- line 4 of Form 1040EZ,
- line 35 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

If your federal adjusted gross income is a negative number (less than zero), place an X in the oval box on line D to indicate it is a negative number.

## Minnesota income Lines 1–5

### Line 1—Federal taxable income

Enter your federal taxable income from:

- line 43 of federal Form 1040,
- line 27 of Form 1040A,
- line 6 of Form 1040EZ,
- line 40 of Form 1040NR, or
- line 14 of Form 1040NR-EZ.

If your federal taxable income is a negative number (less than zero), you should have entered a zero on your federal return. However, on your Minnesota return, enter the actual number and place an X in the oval box on line 1 to indicate it is a negative number.

### Line 2—State income tax, sales tax or motor vehicle sales tax addition

Minnesota does not allow you to deduct state income tax, sales tax or motor vehicle sales tax. If you itemized deductions on your 2009 federal Form 1040, you must add back any amounts you deducted on line 5 and line 7 of federal Schedule A for income tax, sales tax or motor vehicle sales tax. (Shareholders, partners and beneficiaries, see instructions in the next column.)

Skip this line if you filed Form 1040A or 1040EZ, or if you filed Form 1040 but did not itemize deductions.

If you itemized deductions, follow the steps below to determine line 2. You must use the amounts from your federal Schedule A, even if your deductions were limited.

- 1 Amount from line 29 of your federal Schedule A . . . . . \_\_\_\_\_
- 2 If you are not a dependent, use the table in the next column to find the amount for this step. **Dependents:** Enter the standard deduction from your federal return . . . . . \_\_\_\_\_
- 3 Subtract step 2 from step 1 (if result is zero or less, enter 0) . . . . . \_\_\_\_\_
- 4 State income tax, sales tax or motor vehicle sales tax from line 5 and line 7 of federal Schedule A and any additional state income tax you may have included on line 8 (other taxes) of Schedule A . . . . . \_\_\_\_\_
- 5 Enter the amount from step 3 or step 4, whichever is less, on line 2 of Form M1.

**Married couples filing separate returns:** Each spouse must complete a separate worksheet. If step 4 is less than step 3 for either spouse, each spouse must enter the step 4 amount of their own worksheet on line 2 of their Form M1.

## TABLE FOR STEP 2

Check the boxes that apply to you and your spouse. If you are married filing separately, check boxes only for your own status, unless your spouse has no gross income and cannot be claimed as a dependent by another person:

**you:** 65 or older  blind   
**your spouse:** 65 or older  blind

In the table below, find your filing status and the number of boxes you checked above (from 0-4) and enter the appropriate dollar amount in step 2 in the previous column:

filing status	boxes checked above	dollar amount for step 2
single:	0	\$ 5,700
	1	7,100
	2	8,500
married filing jointly, or qualifying widow(er):	0	\$ 11,400
	1	12,500
	2	13,600
	3	14,700
married filing separately:	4	15,800
	0	\$ 5,700
	1	6,800
	2	7,900
head of household:	3	9,000
	4	10,100
	0	\$ 8,350
household:	1	9,750
	2	11,150

**S corporation shareholders, individual partners or beneficiaries of a trust:** Even if you did not itemize deductions on your federal return, include on line 2 your pro rata share of income taxes paid by the corporation, partnership, estate or trust that were deducted in arriving at the entity's ordinary income or net rental income. This amount, if any, will be provided on the Schedule KS, KF or KPI you received from the entity.

**Nonresident aliens:** Enter on line 2 the amount of state income tax from line 1 of your Schedule A (1040NR) or included on line 11 of Form 1040NR-EZ.

# Lines 3–7

## Line 3—Other additions (Schedule M1M)

Complete Schedule M1M if in 2009, you:

- received interest from municipal bonds of another state or its governmental units,
- received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local government units,
- **NEW** claimed the 50 percent bonus depreciation allowance on your federal return,
- **NEW** elected section 179 expensing,
- claimed the deduction for domestic production activities on your federal return,
- **NEW** claimed federally the additional standard deduction for motor vehicle sales tax,
- claimed the additional standard deduction for real estate taxes,
- **NEW** excluded unemployment compensation (up to \$2,400 per recipient) on your federal return,
- claimed the federal deduction for college tuition and fees and/or educator expenses,
- deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota,
- are an employer who received federal tax-exempt subsidies for providing prescription drug coverage for your retirees,
- federally deducted certain fines, fees and penalties as a trade or business expense,
- claimed a suspended loss from 2001–2005 or 2008 from bonus depreciation on your federal return,
- **NEW** elected to defer federally the discharge of indebtedness income from reacquisition of business debt, or
- received a capital gain from a lump-sum distribution from a qualified retirement plan,

You may have received this income as an individual, a partner, a shareholder of an S corporation or a beneficiary of a trust.

The amount you enter on line 3 will be added to your taxable income.

## Minnesota subtractions Lines 5–9

You may be able to reduce your taxable income if you qualify for a subtraction. The more common subtractions are listed separately on lines 5 through 7 of Form M1. For a list of other subtractions, see the line 8 instructions on page 12.

### Line 5—State income tax refund

Enter your state income tax refund from:

- line 10 of federal Form 1040,

- line 11 of Form 1040NR, or
- line 4 of Form 1040NR-EZ.

If you filed federal Form 1040A or 1040EZ, skip this line.

### Line 6—Net interest from U.S. bonds

Interest earned on certain direct federal obligations is taxable on the federal return, but is not taxable on the state return. You may reduce your taxable income if you reported interest on your federal return that is exempt from state income tax.

Include the interest you received from certain U.S. bonds, bills, notes and other debt instruments, reduced by any related investment interest and other expenses you deducted on your federal return that relate to this income. Also include dividends from mutual funds that are attributable to such bonds, bills or notes, reduced by any related expenses you deducted on your federal return.

Determine the net interest and dividends included in your federal taxable income that you received from U.S. Treasury notes, bonds, bills, certificates of indebtedness, savings bonds or Student Loan Marketing Association bonds (Sallie Maes).

Include any net U.S. bond interest income you may have received as a partner, a shareholder of an S corporation or as a beneficiary of a trust.

Do not include on line 6 interest or dividends you received from Government National Mortgage Association bonds (Ginnie Maes), Federal National Mortgage Association bonds (Fannie Maes), or Federal Home Loan Mortgage Corporation bonds (Freddie Mac).

If you received interest from a government source not listed, see Income Tax Fact Sheet #13, *U.S. Government Interest*, or call the department (see page 2).

### Line 7—K–12 education expense subtraction

If in 2009 you purchased educational material or services for your qualifying child's K–12 education, you may be able to subtract qualified expenses from your taxable income—regardless of your income.

If your household income is less than the limits for the K–12 education credit (see the line 29 instructions on page 17), first complete Schedule M1ED, *K–12 Education Credit*, to claim the credit for your qualifying education expenses. Qualifying expenses not used for the credit and any tuition expenses that do not qualify for the credit may be used for the subtraction. You cannot claim both a credit and a subtraction on the same expenses.

To subtract your education expenses, the child must:

- be your child, adopted child, stepchild, grandchild or foster child who lived with you in the United States for more than half of the year,
- have been in grades K–12 during 2009, and
- have attended a public, private or home school in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin.

In addition to the above requirements, you must have purchased educational services or required materials during the year to help your child's K–12 education. The types of education expenses that qualify for the credit also qualify for the subtraction. However, certain expenses qualify *only* for the subtraction. For examples of qualifying education expenses, see page 11.

### Limits to education expenses

The maximum subtraction allowed for purchases of personal computer hardware and educational software is \$200 per family. You may split qualifying computer expenses, up to \$200, among your children any way you choose.

The maximum amount of education expenses you may subtract is \$1,625 for each child in grades K through 6, and \$2,500 for each child in grades 7 through 12.

See Income Tax Fact Sheet #8, *K–12 Education Subtraction and Credit*, for more information.

Enter your qualifying education expenses on line 7. Also enter each child's name and grade at the time the expenses were paid.

### Worksheet for line 7, K–12 education expense subtraction

If you qualify for the K–12 education credit (line 29 of Form M1), and you cannot use all of your education expenses on Schedule M1ED, complete the following steps to determine line 7 of Form M1:

- 1 Qualifying tuition expenses . . . \_\_\_\_\_
- 2 Qualifying computer expenses in excess of \$200, up to a maximum of \$200 . . . . . \_\_\_\_\_

Complete steps 3–6 if on Schedule M1ED line 17 is less than line 16.

- 3 Line 15 of Schedule M1ED . . . \_\_\_\_\_
- 4 Line 18 of Schedule M1ED . . . \_\_\_\_\_
- 5 Multiply step 4 by 1.333 . . . . . \_\_\_\_\_
- 6 Subtract step 5 from step 3 . . . \_\_\_\_\_
- 7 Add steps 1, 2 and 6 . . . . . \_\_\_\_\_

Enter the result from step 7—up to the maximum subtraction amount per child—on line 7 of Form M1.

# Qualifying education expenses

In general, education expenses that qualify for *either* the K–12 education subtraction on line 7 or the credit on line 29 of Form M1 include:

- instructor fees and tuition for classes or lessons taken **outside** the normal school day *if* the instructor is not the child’s sibling, parent or grandparent,
- purchases of required educational material for use **during** the normal school day,
- fees paid to others for driving your child to and from school **for** the normal school day, and
- computer hardware for personal use in your home and educational software.

The types of expenses that qualify *only* for the subtraction are private school tuition and tuition paid for college or summer school courses that are used to satisfy high school graduation requirements.

You must save your itemized cash register receipts, invoices and other documentation with your tax records. The department may ask to review them.

**Expenses that do not qualify for either:**

- purchases of materials for extracurricular activities,
- fees paid to others for transporting your child to and from activities **outside** the normal school day, and
- fees for extracurricular academic instruction provided by the child’s sibling, parent or grandparent.

**If you qualify for the education credit—**enter your qualifying expenses on the appropriate line of your Schedule M1ED and enter your expenses that qualify only for the subtraction on line 7 of Form M1. You cannot use the same expenses to claim both the credit and the subtraction.

The total of your subtraction and credit cannot be more than your actual allowable expenses.

**If you do not qualify for the education credit—**enter all of your qualifying expenses, up to the maximum amount allowed, on line 7 of Form M1.

If you have any of the following types of educational expenses, include them on the lines indicated:	Qualifies for:	
	credit	subtraction
Include only as a subtraction on line 7 of Form M1: Private school tuition . . . . . Tuition for college courses that are used to satisfy high school graduation requirements . . . . .		X X
Include on line 7 of Schedule M1ED or line 7 of Form M1: Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*) . . . . . Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps* . . . . . Instructor fees for drivers education course if the school offers a class as part of the curriculum . . . . . Fees for all-day kindergarten** . . . . .	X X X X	X X X X
Include on line 8 of Schedule M1ED or line 7 of Form M1: Tutoring* . . . . . Music lessons* . . . . .	X X	X X
Include on line 9 of Schedule M1ED or line 7 of Form M1: Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private or home school day . . . . .	X	X
Include on line 10 of Schedule M1ED or line 7 of Form M1: Purchase or rental of musical instruments used during the regular school day . . . . .	X	X
Include on line 11 of Schedule M1ED or line 7 of Form M1: Fees paid to others for transportation to/from school or for field trips during the normal school day, if the school is located in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin . . . . .	X	X
Include on line 14 of Schedule M1ED or line 7 of Form M1: Home computer hardware and educational software*** . . . . .	X	X
<b>Expenses that do not qualify for either—</b> You cannot claim the following expenses:		
<ul style="list-style-type: none"> <li>• Costs for you to drive your child to/from school and to/from tutoring, enrichment programs or camps that are not part of the school day</li> <li>• Travel expenses, lodging and meals for overnight class trips</li> <li>• Fees paid for and materials and textbooks purchased for use in a program that teaches religious beliefs</li> <li>• Sport camps or lessons</li> <li>• Purchase of books and materials used for tutoring, enrichment programs, academic camps or after-school activities</li> <li>• Tuition and expenses for preschool or post-high school classes</li> <li>• Costs of school lunches</li> <li>• Costs of uniforms used for school, band or sports</li> <li>• Monthly Internet fees</li> <li>• Noneducational software</li> </ul>		

\* Study must be directed by a qualified instructor. A qualified instructor is a person who is not the child’s sibling, parent or grandparent and meets one of the following requirements: is a Minnesota licensed teacher or is directly supervised by a Minnesota licensed teacher; has passed a teacher competency test; teaches in an accredited private school; has a baccalaureate degree; or is a member of the Minnesota Music Teachers Association.

\*\* If you are using all-day kindergarten fees to qualify for the dependent care credit, you cannot use the fees as qualifying education expenses for the credit or subtraction.

\*\*\* Computer-related expenses of up to \$200 can be used to qualify for a credit and an additional subtraction of up to \$200 per family. For example, if you have \$300 of computer expenses and you qualify for both the credit and subtraction, you may use \$200 of the expenses to qualify for a \$150 credit and the remaining \$100 of expenses can be used for the subtraction.

# Lines 8–12

## Line 8—Other subtractions (Schedule M1M)

Complete Schedule M1M (included in this booklet) if in 2009, you:

- did not itemize deductions on your federal return and your charitable contributions were more than \$500,
- reported 80 percent of bonus depreciation as an addition to income on Form M1 in a year 2004 through 2008, or you received a federal bonus depreciation subtraction in 2009 from an estate or trust,
- reported 80 percent of federal section 179 expensing as an addition to income in 2006, 2007 or 2008,
- were age 65 or older (as of January 1, 2010); are permanently and totally disabled and you received federally taxable disability income; and you qualify under the Schedule M1R income limits (see *Schedule M1R—Income qualifications* in the next column),
- received benefits from the Railroad Retirement Board, such as unemployment, sick pay or retirement benefits,
- were a resident of Michigan, North Dakota or Wisconsin, and you received wages covered by reciprocity from which Minnesota income tax was withheld,
- worked and lived on the Indian reservation of which you are an enrolled member,
- received federal active duty military pay while a Minnesota resident,
- are a member of the Minnesota National Guard or Reserves who received pay for training or certain types of active service,
- received active duty military pay while a resident of another state and you are required to file a Minnesota return,
- incurred certain costs when donating a human organ,
- paid income taxes to a subnational level of a foreign country (equivalent of a state of the United States) other than Canada,
- received business or investment income exemptions for participating in a Job Opportunity Building Zone (JOBZ),
- were insolvent and you received a gain from the sale of your farm property that is included in line 37 of

Form 1040, or

## Schedule M1R—Income qualifications

If you (or your spouse if filing a joint return) are age 65 or older or permanently and totally disabled, use the table below to see if you are eligible for the subtraction.

### Complete Schedule M1R and Schedule M1M:

if you are:	and your adjusted gross income* is less than:	and your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Married, filing a joint return and both spouses are 65 or older or disabled . . . . .	\$42,000 . . . . .	\$12,000
Married, filing a joint return and one spouse is 65 or older or disabled . . . . .	\$38,500 . . . . .	\$12,000
Married filing a separate return, you lived apart from your spouse for all of 2009, and you are 65 or older or disabled . . . . .	\$21,000 . . . . .	\$ 6,000
Filing single, head of household or qualifying widow(er) and you are 65 or older or disabled . . . . .	\$33,700 . . . . .	\$ 9,600

\* *Adjusted gross income is federal adjusted gross income (line 37 of federal Form 1040 or line 21 of Form 1040A) plus any lump-sum distributions reported on federal Form 4972 less any taxable Railroad Retirement Board benefits.*

- received a post service education award for service in an AmeriCorps National Service program.

If you complete Schedule M1M, include the schedule when you file Form M1.

## Tax before credits Lines 11–16

### Line 11—Tax from table

Turn to the tax table on pages 22 through 27. Using the amount on line 10, find the tax amount in the column of your filing status. Enter the tax from the table on line 11.

### Line 12—Alternative minimum tax (Schedule M1MT)

You may be required to pay Minnesota alternative minimum tax if you were required to pay federal alternative minimum tax, or if you had large deductions (such as gambling losses, mortgage interest or K-12 education expenses) when you filed your federal or state return.

If you were required to pay federal alternative minimum tax, complete Schedule M1MT, *Alternative Minimum Tax*. If you were not required to pay federal alternative minimum tax, complete the following steps:

- 1 Personal exemptions from line 42 of federal Form 1040 or line 26 of Form 1040A.
- 2 Determine the total of the following items:
  - accelerated depreciation
  - exercise of incentive stock options
  - tax-exempt interest or dividends from Minnesota private activity bonds not included on line 2 of Schedule M1M
  - K-12 education expenses from line 7 of Form M1
  - amortization of pollution-control facilities
  - intangible drilling costs
  - depletion
  - reserves for losses on bad debts of financial institutions
  - circulation and research and experimental expenditures
  - mining exploration and development costs
  - installment sales of property
  - tax sheltered farm loss
  - passive activity loss
  - income from long-term contracts for the manufacture, installation or construction of property to be completed after 2009
  - gains excluded under IRC section 1202



# Line 18

## Credits against tax Lines 18–22

### Line 18—Marriage credit

To qualify for the marriage credit, you must meet all of the following requirements:

- you are filing a joint return,
- both you and your spouse have taxable earned income, taxable pension or taxable Social Security income,
- your joint taxable income on line 10 of your Form M1 is at least \$34,000, and
- the income of the lesser-earning spouse is at least \$20,000.

If you qualify, complete the Marriage Credit Worksheet (on this page) to determine your credit.

### Instructions for steps 2 and 3 of the Marriage Credit Worksheet

Separately determine the total each spouse received of the following types of income. Enter your result on step 2 and your spouse's result on step 3:

- wages, salaries, tips and other taxable employee compensation
- self-employment income included on line 3 of Schedule SE (1040), less the self-employment tax deduction from line 6 of Schedule SE (also include losses from self-employment as a negative amount)
- taxable pension and Social Security income included on lines 15b, 16b and 20b of Form 1040 or lines 11b, 12b and 14b of Form 1040A, minus any income you received from the Railroad Retirement Board included on line 16b of Form 1040 or line 12b of Form 1040A.

### Marriage Credit Worksheet

- 1 Joint taxable income from line 10 of Form M1 (if less than \$34,000, you do not qualify) . . . \_\_\_\_\_
- 2 Your total of earned income, taxable pension income and taxable Social Security income \_\_\_\_\_
- 3 Your spouse's total of earned income, taxable pension income and taxable Social Security income . . . . . \_\_\_\_\_
- 4 Amount from step 2 or step 3, whichever is less (if less than \$20,000, you do not qualify) . . . \_\_\_\_\_
- 5 **If step 4 is less than \$86,000,** use the table at left and the amounts from steps 1 and 4 to find your credit. Enter the credit here and skip steps 6–16. See the instructions below step 16 . . . \_\_\_\_\_

**If step 4 is \$86,000 or more,** continue with step 6.

- 6 Amount from step 4 . . . . . \_\_\_\_\_
- 7 Value of one personal exemption plus one-half of the married-joint standard deduction . . . . . **\$9,350**
- 8 Subtract step 7 from step 6 . . . \_\_\_\_\_
- 9 Using the rate schedule for **single persons** on page 27, compute the tax for the amount on step 8 . . . . . \_\_\_\_\_
- 10 Amount from step 1 . . . . . \_\_\_\_\_
- 11 Amount from step 8 . . . . . \_\_\_\_\_
- 12 Subtract step 11 from step 10 (if zero or less, you do not qualify) \_\_\_\_\_
- 13 Using the rate schedule for **single persons** on page 27, compute the tax for the amount on step 12 . . . . . \_\_\_\_\_
- 14 Line 11 of Form M1 . . . . . \_\_\_\_\_
- 15 Add step 9 and step 13 . . . . . \_\_\_\_\_
- 16 Subtract step 15 from step 14. If the result is more than \$347, enter \$347. If result is zero or less, you do not qualify. Enter credit here and see instructions below \_\_\_\_\_

**Full-year residents:** Enter the result from step 5 or step 16, whichever is applicable, on line 18 of Form M1.

**Part-year residents and nonresidents:** Multiply the result from step 5 or step 16, whichever is applicable, by line 25 of Schedule M1NR. Enter the result on line 18 of Form M1.

### Table for step 5 of the Marriage Credit Worksheet

If step 4 is:		and step 1 is at least:						
		\$34,000	\$54,000	\$74,000	\$94,000	\$114,000	\$134,000	\$154,000
		but less than:						
		\$54,000	\$74,000	\$94,000	\$114,000	\$134,000	\$154,000	& over
at least	but less than	your credit amount is:						
<b>\$20,000</b>	<b>\$22,000</b>	\$20	\$20	\$20	\$0	\$0	\$0	\$0
<b>22,000</b>	<b>24,000</b>	54	54	54	0	0	0	0
<b>24,000</b>	<b>26,000</b>	88	88	88	0	0	0	0
<b>26,000</b>	<b>28,000</b>	122	122	122	28	0	0	0
<b>28,000</b>	<b>30,000</b>	156	156	156	78	0	0	0
<b>30,000</b>	<b>32,000</b>	183	190	190	128	0	0	0
<b>32,000</b>	<b>34,000</b>	168	208	208	162	2	0	0
<b>34,000</b>	<b>36,000</b>	134	208	208	178	18	0	0
<b>36,000</b>	<b>38,000</b>	100	208	208	194	34	0	0
<b>38,000</b>	<b>40,000</b>	66	208	208	208	50	0	0
<b>40,000</b>	<b>42,000</b>	32	208	208	208	66	3	3
<b>42,000</b>	<b>44,000</b>	0	208	208	208	82	19	19
<b>44,000</b>	<b>46,000</b>	0	208	208	208	98	35	35
<b>46,000</b>	<b>48,000</b>	0	208	208	208	114	51	51
<b>48,000</b>	<b>50,000</b>	0	208	208	208	130	67	67
<b>50,000</b>	<b>52,000</b>	0	202	208	208	146	83	83
<b>52,000</b>	<b>54,000</b>	0	168	208	208	162	99	99
<b>54,000</b>	<b>56,000</b>	0	134	208	208	178	115	115
<b>56,000</b>	<b>58,000</b>	0	100	208	208	194	131	131
<b>58,000</b>	<b>60,000</b>	0	66	208	208	208	147	147
<b>60,000</b>	<b>62,000</b>	0	32	208	208	208	163	163
<b>62,000</b>	<b>64,000</b>	0	0	208	208	208	179	179
<b>64,000</b>	<b>66,000</b>	0	0	208	208	208	195	195
<b>66,000</b>	<b>68,000</b>	0	0	208	208	208	211	211
<b>68,000</b>	<b>70,000</b>	0	0	208	208	208	227	227
<b>70,000</b>	<b>72,000</b>	0	0	202	208	208	243	243
<b>72,000</b>	<b>74,000</b>	0	0	168	208	208	259	259
<b>74,000</b>	<b>76,000</b>	0	0	134	208	208	275	275
<b>76,000</b>	<b>78,000</b>	0	0	100	208	208	291	291
<b>78,000</b>	<b>80,000</b>	0	0	66	208	208	304	307
<b>80,000</b>	<b>82,000</b>	0	0	32	208	208	304	323
<b>82,000</b>	<b>84,000</b>	0	0	0	208	208	304	339
<b>84,000</b>	<b>86,000</b>	0	0	0	200	200	296	347
<b>86,000</b>	<b>&amp; over</b>	Complete steps 6 through 16 of the Marriage Credit Worksheet.						

# Lines 19–27

## Line 19—Credit for taxes paid to another state (Schedule M1CR)

If you were a Minnesota resident for all or part of 2009 and you paid income tax both to Minnesota and to another state on the same income, you may be able to reduce your tax. A Canadian province or territory and the District of Columbia are considered a state for purposes of this credit.

If you were a resident of another state but are required to file a 2009 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2009 state tax on the same income to both Minnesota and the state of which you were a resident. You must get a statement from the other state's tax department stating ineligibility to receive a credit on that state's return for income tax paid to Minnesota. Include this statement with your Form M1.

If you claimed a federal foreign tax credit and you included taxes paid to a Canadian province or territory, you cannot use these same taxes paid to determine your Minnesota credit.

If you qualify, complete Schedule M1CR, *Credit for Income Tax Paid to Another State*, and include the schedule with your return.

**If you worked in Wisconsin, North Dakota or Michigan:** If you were a full- or part-year resident of Minnesota and had 2009 state income tax withheld by Michigan, North Dakota or Wisconsin from personal service income (such as wages, salaries, tips, commissions, bonuses) you received from working in one of those states, do not file Schedule M1CR. Instead, file that state's income tax return to get a refund of the tax withheld for the period of time you were a Minnesota resident.

To get the other state's income tax form, call that department or go to their website:

- Michigan Department of Treasury, 1-800-367-6263, [www.michigan.gov/treasury](http://www.michigan.gov/treasury)
- North Dakota Office of State Tax Commissioner, 701-328-1243, [www.nd.gov/tax](http://www.nd.gov/tax)
- Wisconsin Department of Revenue, 608-266-1961, [www.dor.state.wi.us](http://www.dor.state.wi.us)

## Line 20—Other nonrefundable credits (Schedule M1C)

Complete Schedule M1C, *Other Nonrefundable Credits*, to claim any of the following nonrefundable credits:

- Credit for long-term care insurance premiums paid (Schedule MILTI)
- **NEW** Credit for past military service
- Credit for nonresident partners on taxes paid to home state (Schedule M1CRN)
- Employer transit pass credit (Schedule ETP)
- **NEW** Credit for new participants in a section 125 employer health insurance plan (Schedule MIH)
- Alternative minimum tax credit (Schedule M1MTC), and
- SEED capital investment credit.

Report the total of all credits from Schedule M1C on line 20 of Form M1. Include any schedules you completed when filing your return.

## Line 23—Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife, such as bald eagles and loons, by donating to the Nongame Wildlife Fund. If you wish to donate, enter the amount on line 23. This amount will decrease your refund or increase the amount you owe. To make a contribution directly to the Nongame Wildlife Fund, go to [www.dnr.state.mn.us/eco/nongame/checkoff.html](http://www.dnr.state.mn.us/eco/nongame/checkoff.html) or send a check to:

**DNR Nongame Wildlife Fund,  
500 Lafayette Road, Box 25,  
St. Paul, MN 55155**

Make checks payable to:  
DNR Nongame Wildlife Fund.

## Total payments Lines 25–32

### Line 25—Minnesota income tax withheld (Schedule M1W)

If you received W-2, 1099 or W-2G forms, or Schedules KF, KS or KPI showing Minnesota income tax withheld for you for 2009, you must complete Schedule M1W, *Minnesota Income Tax Withheld*.

Include the schedule when you file your Form M1. If the schedule is not enclosed, processing of your return will be delayed and your withholding amount may be disallowed.

**Do not send in your W-2, 1099 or W-2G forms.** Keep your W-2, 1099 and W-2G forms with your tax records and have them available if requested by the department.

## Line 26—Minnesota estimated tax and extension payments

Only three types of payments can be included on line 26. They are:

- your total 2009 Minnesota estimated tax payments made in 2009 and 2010, either paid electronically or with Form M14,
- the portion of your 2008 Minnesota income tax refund designated on your 2008 Form M1 to be applied to 2009 estimated tax, and
- any payment made by the due date when you are filing after the due date, either paid electronically or with Form M13.

Contact the department if you are uncertain of the amounts paid.

## Line 27—Child and dependent care credit (Schedule M1CD)

To qualify for the child and dependent care credit, your household income—federal adjusted gross income plus most nontaxable income—must be \$36,980 or less, and one of the following conditions must apply:

- you paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person while you (and your spouse if filing a joint return) were working or looking for work. A qualifying person and qualifying expenses match the federal credit for child and dependent care expenses, OR
- you were an operator of a licensed family day care home caring for your own dependent child who had not reached the age of six by the end of the year, OR
- you are married and filing a joint return, your child was born in 2009, and you did not participate in a pre-tax dependent care assistance program.

If one of the above conditions applies to you, complete Schedule M1CD, *Child and Dependent Care Credit*, to determine your credit.

Unlike the federal credit, which is allowed only up to the amount of your tax liability, the Minnesota credit is refundable. So you may be able to receive a refund even if you have no tax liability.

# How to complete a paper return

## Form M1 is scannable

The Department of Revenue uses scanning equipment to capture the information from paper income tax returns. It is important that you follow the instructions below so your return is processed quickly and accurately.

- (A) **Use black ink** to enter the numbers inside the boxes. **Do not highlight** numbers, as this prevents the equipment from reading the numbers.
- (B) **Please print and use CAPITAL LETTERS** when entering your name, your spouse's name and current address. Capital letters are easier to recognize.
- (C) **Print your numbers like this:**

1 2 3 4 5 6 7 8 9 0

Note: Do not put a slash through the "0" (Ø) or "7" (7); it may be read as an "8."

- (D) **Use whole dollars.** You must round the dollar amounts on your Form M1 and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- (E) **Leave lines blank** if they do not apply to you or if the amount is zero. Leave unused boxes blank.
- (F) **Place an X in an oval box like this:**
- (G) **Reporting a negative amount.** If your federal adjusted gross income on line D or the amounts on line 1, 4 or 14b are negative amounts (losses), be sure to place an X in the oval box provided on the line (see example below). Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.

▼ If a negative number, place an X in oval box.  
    1 2 3 4 5 . 00

- (H) **Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.
- (I) **Do not staple or tape any enclosures to your return.** If you want to ensure your papers stay together, use a paper-clip.

**M1 MINNESOTA • REVENUE 2009 Individual Income Tax** 200911

Please print. Leave unused boxes blank. Do not use staples on anything you submit.

**(A)** Your first name and initial, Last name, Your Social Security number, Spouse's Social Security number, Current home address (street, apartment number, route), City, State, Zip code, Spouse's date of birth (mm/dd/yyyy).

**(B)** 2009 federal filing status: (X) Single, ( ) Married filing joint, ( ) Married filing separate, ( ) Head of Household, ( ) Qualifying widower.

**(F)** State Elections Campaign Fund, Political party and code number, Your code, Spouse's code.

**(G)** 1 Federal taxable income (from line 43 of federal Form 1040 or line 27 of Form 1040A or line 6 of Form 1040EZ) 1, 2 State income tax or sales tax addition, 3 Other additions to income, 4 Federal adjusted gross income.

**10** Minnesota taxable income. Subtract line 9 from line 4 10

**11** Tax from the table on pages 22-27 of the M1 instructions 11

**12** Alternative minimum tax (enclose Schedule M1MT) 12

**13** Add lines 11 and 12 13

**14** Full-year residents: Enter the amount from line 13 on line 14. Skip lines 14a and 14b. Part-year residents and nonresidents: From Schedule M1NR, enter the tax from line 27 on line 14, from line 23 on line 14a, and from line 24 on line 14b (enclose Schedule M1NR) 14

**15** Tax on lump-sum distribution (enclose Schedule M1LS) 15

**16** Tax before credits. Add lines 14 and 15 16

0 - Stock No. 1009010

## Important reminders

### Enclose Schedule M1W when required

If you are claiming Minnesota income tax withheld on line 25 of your Form M1, you must complete and enclose Schedule M1W with your return. If the schedule is not enclosed, processing of your refund will be delayed, and the department may disallow the amount of your withholding.

Also, **do not send in your W-2, 1099 or W-2G forms.** Keep these forms with your tax records and save your 2009 tax records at least through 2014. The department may ask you to show these records if there is any question.

### If you pay your tax with a check

If you owe an amount on line 36 of Form M1 and you pay by check, you must complete a Form M60 payment voucher, which is

included in this booklet. If you are filing a paper Form M1, send the voucher and your check *separately* from your return to ensure that your payment is properly credited to your account.

Your check authorizes us to make a one-time electronic fund transfer from your account. You may not receive your cancelled check.

### If you pay your tax after the due date

If you pay your tax after April 15, 2010, you must pay penalty and interest on the unpaid amount (see page 6 for details). Use the worksheet in the M60 instructions to determine the penalty and interest to include with your tax payment. Form M1 does not include a line to report penalty or interest.



# Lines 28–34

## Line 28—Minnesota working family credit (Schedule M1WFC)

If you qualify for the federal earned income credit, you may also qualify for the Minnesota working family credit.

Use Schedule M1WFC, *Working Family Credit*, (included in this booklet) and the WFC table on pages 19–21 to determine your Minnesota credit.

Nonresidents and part-year residents may qualify for this credit based on the percentage of income taxable to Minnesota.

If you complete Schedule M1WFC, include the schedule with your return. Indicate the number of your qualifying children in the boxes to the left of line 28.

## Line 29—K–12 education credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2009 for your qualifying children in grades kindergarten through 12 (K–12). See page 11 for information on qualifying expenses.

Married persons filing separate returns cannot claim this credit.

To qualify, your household income—your federal adjusted gross income plus most nontaxable income—must be under the limit based on the number of qualifying children you have in grades K–12. A qualifying child is the same as for the federal earned income credit.

### If your total number of Your household qualifying children is: income limit is:

1 or 2	.....	\$37,500
3	.....	\$39,500
4	.....	\$41,500
5	.....	\$43,500
6 or more	.....	*

\* For more than 5 children, the limit is \$43,500 plus \$2,000 for each additional qualifying child.

If you qualify for the credit, complete Schedule M1ED, *K–12 Education Credit*, (included in this booklet).

## Line 30—Lower income motor fuels tax credit

A refundable credit is available to taxpayers based on Minnesota taxable income. Use the *worksheet for line 30* to determine whether you qualify and the amount of your credit.

## Line 31—JOBZ jobs credit (Schedule JOBZ)

A refundable credit, based on higher-paying jobs, is available to qualified businesses op-

erating in a Job Opportunity Building Zone (JOBZ). If you are a sole proprietor operating a qualified business, see Schedule JOBZ for details. If you complete Schedule JOBZ, include the schedule with Form M1.

Include any credit you may have received as a partner, shareholder of an S corporation or beneficiary of a trust. You must include your Schedule KPI, KS or KF with Form M1.

## Line 32—Cattle tuberculosis testing credit

If you own cattle in Minnesota and you incurred expenses during the year to test your cattle for tuberculosis, you may qualify for a credit of 50 percent of your testing expenses. To determine your credit, multiply the expenses you incurred to test your cattle by 50 percent (.50). Enter the result on line 32.

## Refund or amount due Lines 34–39

### Line 34—Your refund

If line 33 is more than line 24, subtract line 24 from line 33, and subtract the amount, if any, on line 37. This is your 2009 Minnesota income tax refund. If the result is zero, you must still file your return.

Of the amount on line 34, you may choose to:

- 1 receive the entire refund in the mail as a paper check (skip lines 35, 36, 38 and 39),
- 2 have the entire refund deposited directly into a checking or savings account (see the line 35 instructions on page 18), or
- 3 apply all or a portion of your refund toward your 2010 estimated taxes and receive the remaining amount, if any, in the mail as a paper check (skip lines 35 and 36, and complete lines 38 and 39).

If you owe Minnesota or federal taxes, criminal fines or a debt to a state or county agency, district court, qualifying hospital or public library, the department will apply your refund to the amount you owe. If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total. Your Social Security number will be used to identify you as the correct debtor. If your debt is less than your refund, you'll receive the difference.

Generally, you must file your 2009 return no later than October 15, 2013, or your right to receive the refund lapses.

### Worksheet for line 30, Lower income motor fuels tax credit

To qualify for the credit, you must:

- be 18 years of age or older,
- not be claimed as a dependent on another person's federal income tax return,
- be a U.S. citizen or lawfully present in the United States, **AND**
- have Minnesota taxable income that does not exceed the amount in step 2 below.

**If you do not meet all of the above requirements, you do not qualify for this credit.**

- 1 Amount from line 10 of your 2009 Form M1 plus any amounts from lines 21 or 23 of Schedule M1M .....
- 2 Is step 1 equal to or less than:
  - \$33,220, if married filing a joint return or as a qualifying widow(er)?
  - \$22,730, if filing as single?
  - \$27,980, if filing as head of household?
  - \$16,610, if married filing a separate return?

**No Stop here.** You do not qualify for this credit.

**Yes** Enter \$25 if married filing a joint return, single, or head of household.  
Enter \$13 if married filing a separate return .....

**Full-year residents:** Enter the amount from step 2 on line 30 of Form M1.
- 3 **Nonresidents and part-year residents:**  
Enter the percentage from line 25 of Schedule M1NR .....
- 4 Multiply step 2 by step 3. Enter here and on line 30 of Form M1 .....

# Lines 35–39

## Line 35—Direct deposit of refund

If you want the refund on line 34 to be directly deposited into your checking or savings account, enter the requested information on line 35. Refer to the sample below to find the routing and account numbers.

You can find your bank's routing number and account number on the bottom of your check.

⑆091000000⑆000000000000⑈  
└──Bank's routing number──┘ └──Account number──┘

The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). If your account number is less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces and symbols—and leave any unused boxes blank.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check. Your refund may also be issued as a paper check if a portion was recaptured to pay a debt you owe or an adjustment was made to your return.

By completing line 35, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

## Line 36—Amount you owe

If line 24 is more than line 33, you owe additional Minnesota income tax for 2009. If the difference is \$500 or more, read the instructions for line 37 to determine line 36.

Subtract line 33 from line 24, and add the amount, if any, from line 37. Enter the result on line 36. This is the Minnesota income tax you must pay. Pay your tax using one of the methods described in *Payment options* on page 6.

If you are filing your return after April 15, 2010, a late payment penalty, a late filing penalty and interest may be due (see page 6). If you file a paper return and you include penalty and interest with your check payment, be sure to enclose the worksheet from the M60 instructions or a separate statement showing how you arrived at the penalty and interest. Do not include the penalty and interest on line 36.

## Line 37—Penalty for underpayment of 2009 estimated tax (Schedule M15)

You may owe a penalty if:

- line 22 is more than line 33, and the difference is \$500 or more, or
- you did not make a required estimated tax payment on time. This is true even if you have a refund.

Complete Schedule M15, *Underpayment of Estimated Income Tax*, to determine if you owe a penalty. Enter the penalty, if any, on line 37 of Form M1. Also, subtract the penalty amount from line 34 or add it to line 36 of Form M1. The penalty will increase the tax you owe or decrease your refund amount. Include Schedule M15 with your return.

To avoid this penalty next year, you may want to make larger 2010 estimated tax

payments or ask your employer to increase your withholding.

## Lines 38 and 39—2010 estimated tax

If you are paying 2010 estimated tax, you may apply all or part of your 2009 refund to your 2010 estimated tax.

On line 38, enter the portion of line 34 you want refunded to you as a paper check in the mail. You cannot request direct deposit.

On line 39, enter the amount from line 34 you want applied to your 2010 estimated tax. The total of lines 38 and 39 must equal line 34.

If you are not sure whether you must pay 2010 estimated tax, read *Estimated payments* on page 7.

# Before you mail your return

## Sign and date your return

If you are married and filing a joint return, both spouses must sign. An unsigned return is not considered valid. You may be subject to interest and penalties if you fail to sign. If you paid someone to prepare your return, that person must also sign and provide their federal preparer ID number.

### To choose limited authority for preparer.

You may check the box at the bottom of the return to give the department your permission to discuss your tax return with this paid preparer. Checking the box does not give your preparer the authority to sign any tax documents on your behalf or to represent you at any audit or appeals conference. For these types of authorities, you must file a power of attorney. For details, see page 7.

### To choose not to file electronically.

If you do not want your preparer to file your return electronically, check the appropriate box at the bottom of the return. Preparers who filed more than 100 Minnesota returns last year are required to electronically file all Minnesota returns, unless you indicate otherwise.

## Include copies of federal forms

In addition to your Form M1 and all the Minnesota schedules you are required to complete, also enclose complete copies of your 2009 federal return and schedules.

## How to assemble

Organize Form M1, its schedules and other documentation—when required—in the following order:

- 1 Form M1, including page 2 if it is not printed on the back of your Form M1,
- 2 Schedule M1W showing Minnesota withholding. **Do not submit W-2, 1099 or W-2G forms with your return.**
- 3 Schedules KF, KPI and/or KS showing Minnesota income tax withheld or available credits,
- 4 Minnesota schedules that you used to complete your return, according to the sequence number printed at the top of each,
- 5 At the end, place a complete copy of your federal return and schedules.

**Do not staple or tape any enclosures to your return.** If you want to ensure your papers stay together, use a paperclip.

**If you do not enclose the required documentation, the department may send your return back to you.**

**Make copies of all your forms and schedules. Keep the copies and your W-2 forms with your tax records at least through 2013.** You will be charged a fee to request copies of your forms from the department.

Also, if you are claiming the K–12 education subtraction or credit, be sure to keep with your tax records the original receipts and other documentation to substantiate your qualifying education expenses.

# Minnesota Working Family Credit (WFC) Table. This is not a tax table.

If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:			If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:		
at least	but less than	no children	one child	two children	no children	one child	two children	at least	but less than	no children	one child	two children	no children	one child	two children
		your credit is			your credit is					your credit is			your credit is		
1	100	1	4	5	1	4	5	4,700	4,800	91	404	475	91	404	475
100	200	3	13	15	3	13	15	4,800	4,900	93	412	485	93	412	485
200	300	5	21	25	5	21	25	4,900	5,000	95	421	495	95	421	495
300	400	7	30	35	7	30	35	5,000	5,100	97	429	505	97	429	505
400	500	9	38	45	9	38	45	5,100	5,200	98	438	515	98	438	515
500	600	11	47	55	11	47	55	5,200	5,300	100	446	525	100	446	525
600	700	12	55	65	12	55	65	5,300	5,400	102	455	535	102	455	535
700	800	14	64	75	14	64	75	5,400	5,500	104	463	545	104	463	545
800	900	16	72	85	16	72	85	5,500	5,600	106	472	555	106	472	555
900	1,000	18	81	95	18	81	95	5,600	5,700	108	480	565	108	480	565
1,000	1,100	20	89	105	20	89	105	5,700	5,800	110	489	575	110	489	575
1,100	1,200	22	98	115	22	98	115	5,800	5,900	112	497	585	112	497	585
1,200	1,300	24	106	125	24	106	125	5,900	6,000	114	506	595	114	506	595
1,300	1,400	26	115	135	26	115	135	6,000	6,100	114	514	605	114	514	605
1,400	1,500	28	123	145	28	123	145	6,100	6,200	114	523	615	114	523	615
1,500	1,600	30	132	155	30	132	155	6,200	6,300	114	531	625	114	531	625
1,600	1,700	32	140	165	32	140	165	6,300	6,400	114	540	635	114	540	635
1,700	1,800	33	149	175	33	149	175	6,400	6,500	114	548	645	114	548	645
1,800	1,900	35	157	185	35	157	185	6,500	6,600	114	557	655	114	557	655
1,900	2,000	37	166	195	37	166	195	6,600	6,700	114	565	665	114	565	665
2,000	2,100	39	174	205	39	174	205	6,700	6,800	114	574	675	114	574	675
2,100	2,200	41	183	215	41	183	215	6,800	6,900	114	582	685	114	582	685
2,200	2,300	43	191	225	43	191	225	6,900	7,000	114	591	695	114	591	695
2,300	2,400	45	200	235	45	200	235	7,000	7,100	114	599	705	114	599	705
2,400	2,500	47	208	245	47	208	245	7,100	7,200	114	608	715	114	608	715
2,500	2,600	49	217	255	49	217	255	7,200	7,300	114	616	725	114	616	725
2,600	2,700	51	225	265	51	225	265	7,300	7,400	114	625	735	114	625	735
2,700	2,800	53	234	275	53	234	275	7,400	7,500	114	633	745	114	633	745
2,800	2,900	55	242	285	55	242	285	7,500	7,600	113	642	755	114	642	755
2,900	3,000	56	251	295	56	251	295	7,600	7,700	111	650	765	114	650	765
3,000	3,100	58	259	305	58	259	305	7,700	7,800	109	659	775	114	659	775
3,100	3,200	60	268	315	60	268	315	7,800	7,900	107	667	785	114	667	785
3,200	3,300	62	276	325	62	276	325	7,900	8,000	105	676	795	114	676	795
3,300	3,400	64	285	335	64	285	335	8,000	8,100	103	684	805	114	684	805
3,400	3,500	66	293	345	66	293	345	8,100	8,200	101	693	815	114	693	815
3,500	3,600	68	302	355	68	302	355	8,200	8,300	99	701	825	114	701	825
3,600	3,700	70	310	365	70	310	365	8,300	8,400	97	710	835	114	710	835
3,700	3,800	72	319	375	72	319	375	8,400	8,500	95	718	845	114	718	845
3,800	3,900	74	327	385	74	327	385	8,500	8,600	94	727	855	114	727	855
3,900	4,000	76	336	395	76	336	395	8,600	8,700	92	735	865	114	735	865
4,000	4,100	77	344	405	77	344	405	8,700	8,800	90	744	875	114	744	875
4,100	4,200	79	353	415	79	353	415	8,800	8,900	88	752	885	114	752	885
4,200	4,300	81	361	425	81	361	425	8,900	9,000	86	761	895	114	761	895
4,300	4,400	83	370	435	83	370	435	9,000	9,100	84	761	905	114	761	905
4,400	4,500	85	378	445	85	378	445	9,100	9,200	82	761	915	114	761	915
4,500	4,600	87	387	455	87	387	455	9,200	9,300	80	761	925	114	761	925
4,600	4,700	89	395	465	89	395	465	9,300	9,400	78	761	935	114	761	935

# Minnesota Working Family Credit (WFC) Table. This is not a tax table.

If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:				Married filing jointly and you have:										
		at least	but less than	no children	one child	two children	no children	one child	two children							
14,100	14,200	0	761	1,257	0	834	1,583	0	911	1,583	0	548	1,480	0	727	1,759
14,200	14,300	0	761	1,257	0	829	1,603	0	911	1,603	0	542	1,470	0	722	1,759
14,300	14,400	0	761	1,257	0	823	1,623	0	911	1,623	0	536	1,459	0	716	1,759
14,400	14,500	0	761	1,257	0	817	1,643	0	911	1,643	0	531	1,449	0	710	1,759
14,500	14,600	0	761	1,257	0	811	1,663	0	911	1,663	0	525	1,439	0	704	1,759
14,600	14,700	0	761	1,257	0	806	1,683	0	911	1,683	0	519	1,428	0	699	1,751
14,700	14,800	0	761	1,257	0	800	1,703	0	911	1,703	0	514	1,418	0	693	1,740
14,800	14,900	0	761	1,257	0	794	1,723	0	911	1,723	0	508	1,408	0	687	1,730
14,900	15,000	0	761	1,257	0	789	1,743	0	911	1,743	0	502	1,397	0	681	1,720
15,000	15,100	0	761	1,257	0	783	1,759	0	911	1,759	0	496	1,387	0	676	1,710
15,100	15,200	0	761	1,257	0	777	1,759	0	911	1,759	0	491	1,377	0	670	1,699
15,200	15,300	0	761	1,257	0	771	1,759	0	911	1,759	0	485	1,367	0	664	1,689
15,300	15,400	0	761	1,257	0	766	1,759	0	911	1,759	0	479	1,356	0	659	1,679
15,400	15,500	0	761	1,257	0	760	1,759	0	911	1,759	0	473	1,346	0	653	1,668
15,500	15,600	0	761	1,257	0	754	1,759	0	911	1,759	0	468	1,336	0	647	1,658
15,600	15,700	0	762	1,257	0	748	1,759	0	911	1,759	0	462	1,325	0	641	1,648
15,700	15,800	0	771	1,257	0	743	1,759	0	911	1,759	0	456	1,315	0	636	1,637
15,800	15,900	0	779	1,257	0	737	1,759	0	911	1,759	0	451	1,305	0	630	1,627
15,900	16,000	0	788	1,257	0	731	1,759	0	911	1,759	0	445	1,294	0	624	1,617
16,000	16,100	0	796	1,257	0	726	1,759	0	905	1,759	0	439	1,284	0	618	1,607
16,100	16,200	0	805	1,257	0	720	1,759	0	899	1,759	0	433	1,274	0	613	1,596
16,200	16,300	0	813	1,257	0	714	1,759	0	893	1,759	0	428	1,264	0	607	1,586
16,300	16,400	0	822	1,257	0	708	1,759	0	888	1,759	0	422	1,253	0	601	1,576
16,400	16,500	0	830	1,257	0	703	1,759	0	882	1,759	0	416	1,243	0	595	1,565
16,500	16,600	0	839	1,257	0	697	1,748	0	876	1,759	0	410	1,233	0	590	1,555
16,600	16,700	0	847	1,257	0	691	1,737	0	871	1,759	0	405	1,222	0	584	1,545
16,700	16,800	0	856	1,257	0	685	1,727	0	865	1,759	0	399	1,212	0	578	1,534
16,800	16,900	0	864	1,257	0	680	1,717	0	859	1,759	0	393	1,202	0	573	1,524
16,900	17,000	0	873	1,257	0	674	1,706	0	853	1,759	0	387	1,191	0	567	1,514
17,000	17,100	0	881	1,257	0	668	1,696	0	848	1,759	0	382	1,181	0	561	1,504
17,100	17,200	0	890	1,257	0	663	1,686	0	842	1,759	0	376	1,171	0	555	1,493
17,200	17,300	0	898	1,257	0	657	1,676	0	836	1,759	0	370	1,161	0	550	1,483
17,300	17,400	0	907	1,257	0	651	1,665	0	830	1,759	0	365	1,150	0	544	1,473
17,400	19,200	0	911	1,257	0	645	1,655	0	825	1,759	0	359	1,140	0	538	1,462
19,200	19,300	0	911	1,263	0	640	1,645	0	819	1,759	0	353	1,130	0	532	1,452
19,300	19,400	0	911	1,283	0	634	1,634	0	813	1,759	0	347	1,119	0	527	1,442
19,400	19,500	0	911	1,303	0	628	1,624	0	807	1,759	0	342	1,109	0	521	1,431
19,500	19,600	0	909	1,323	0	622	1,614	0	802	1,759	0	336	1,099	0	515	1,421
19,600	19,700	0	903	1,343	0	617	1,603	0	796	1,759	0	330	1,088	0	510	1,411
19,700	19,800	0	897	1,363	0	611	1,593	0	790	1,759	0	324	1,078	0	504	1,401
19,800	19,900	0	892	1,383	0	605	1,583	0	785	1,759	0	319	1,068	0	498	1,390
19,900	20,000	0	886	1,403	0	599	1,573	0	779	1,759	0	313	1,058	0	492	1,380
20,000	20,100	0	880	1,423	0	594	1,562	0	773	1,759	0	307	1,047	0	487	1,370
20,100	20,200	0	875	1,443	0	588	1,552	0	767	1,759	0	302	1,037	0	481	1,359
20,200	20,300	0	869	1,463	0	582	1,542	0	762	1,759	0	296	1,027	0	475	1,349
20,300	20,400	0	863	1,483	0	577	1,531	0	756	1,759	0	290	1,016	0	469	1,339
20,400	20,500	0	857	1,503	0	571	1,521	0	750	1,759	0	284	1,006	0	464	1,328
20,500	20,600	0	852	1,523	0	565	1,511	0	744	1,759	0	279	996	0	458	1,318
20,600	20,700	0	846	1,543	0	559	1,500	0	739	1,759	0	273	985	0	452	1,308
20,700	20,800	0	840	1,563	0	554	1,490	0	733	1,759	0	267	975	0	446	1,298

# Minnesota Working Family Credit (WFC) Table. This is not a tax table.

If line 1 or line 3 of Schedule M1WFC is:				Single, head of household or qualifying widow(er) and you have:				Married filing jointly and you have:							
at least	but less than	no children	one child	no children	one child	two children	your credit is	no children	one child	two children	your credit is	no children	one child	two children	your credit is
30,800	30,900	0	261	965	0	441	1,287	0	412	965	0	200	855	0	422
30,900	31,000	0	256	955	0	435	1,277	0	406	955	0	194	844	0	412
31,000	31,100	0	250	944	0	429	1,267	0	401	944	0	189	834	0	401
31,100	31,200	0	244	934	0	424	1,256	0	395	934	0	183	824	0	391
31,200	31,300	0	238	924	0	418	1,246	0	389	924	0	177	813	0	381
31,300	31,400	0	233	913	0	412	1,236	0	383	913	0	171	803	0	371
31,400	31,500	0	227	903	0	406	1,225	0	378	903	0	166	793	0	360
31,500	31,600	0	221	893	0	401	1,215	0	372	893	0	160	783	0	350
31,600	31,700	0	216	882	0	395	1,205	0	366	882	0	154	772	0	340
31,700	31,800	0	210	872	0	389	1,195	0	361	872	0	149	762	0	329
31,800	31,900	0	204	862	0	383	1,184	0	355	862	0	143	752	0	319
31,900	32,000	0	198	852	0	378	1,174	0	349	852	0	137	741	0	309
32,000	32,100	0	193	841	0	372	1,164	0	343	841	0	131	731	0	298
32,100	32,200	0	187	831	0	366	1,153	0	338	831	0	126	721	0	288
32,200	32,300	0	181	821	0	361	1,143	0	332	821	0	120	710	0	278
32,300	32,400	0	175	810	0	355	1,133	0	326	810	0	114	700	0	268
32,400	32,500	0	170	800	0	349	1,122	0	320	800	0	108	690	0	257
32,500	32,600	0	164	790	0	343	1,112	0	314	790	0	103	680	0	247
32,600	32,700	0	158	779	0	338	1,102	0	309	779	0	97	669	0	237
32,700	32,800	0	153	769	0	332	1,092	0	303	769	0	91	659	0	226
32,800	32,900	0	147	759	0	326	1,081	0	297	759	0	86	649	0	216
32,900	33,000	0	141	749	0	320	1,071	0	291	749	0	80	638	0	206
33,000	33,100	0	135	738	0	315	1,061	0	285	738	0	74	628	0	195
33,100	33,200	0	130	728	0	309	1,050	0	279	728	0	68	618	0	185
33,200	33,300	0	124	718	0	303	1,040	0	273	718	0	63	607	0	175
33,300	33,400	0	118	707	0	298	1,030	0	267	707	0	57	597	0	165
33,400	33,500	0	112	697	0	292	1,019	0	261	697	0	51	587	0	154
33,500	33,600	0	107	687	0	286	1,009	0	255	687	0	45	577	0	144
33,600	33,700	0	101	676	0	280	999	0	249	676	0	40	566	0	134
33,700	33,800	0	95	666	0	275	989	0	243	666	0	34	556	0	123
33,800	33,900	0	90	656	0	269	978	0	237	656	0	28	546	0	113
33,900	34,000	0	84	646	0	263	968	0	231	646	0	22	535	0	103
34,000	34,100	0	78	635	0	257	958	0	225	635	0	17	525	0	92
34,100	34,200	0	72	625	0	252	947	0	219	625	0	11	515	0	82
34,200	34,300	0	67	615	0	246	937	0	213	615	0	5	504	0	72
34,300	34,400	0	61	604	0	240	927	0	207	604	0	0	494	0	62
34,400	34,500	0	55	594	0	234	916	0	201	594	0	0	484	0	51
34,500	34,600	0	49	584	0	229	906	0	195	584	0	0	474	0	41
34,600	34,700	0	44	573	0	223	896	0	189	573	0	0	463	0	31
34,700	34,800	0	38	563	0	217	886	0	183	563	0	0	453	0	20
34,800	34,900	0	32	553	0	212	875	0	177	553	0	0	443	0	10
34,900	35,000	0	26	543	0	206	865	0	171	543	0	0	432	0	0

# 2009 Tax Tables

If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 11 is:						the tax to enter on line 11 is:						the tax to enter on line 11 is:			
0	20	0	0	0	0	4,900	5,000	265	265	265	265	9,900	10,000	532	532	532	532
20	100	3	3	3	3	5,000	5,100	270	270	270	270	10,000	10,100	538	538	538	538
100	200	8	8	8	8	5,100	5,200	276	276	276	276	10,100	10,200	543	543	543	543
200	300	13	13	13	13	5,200	5,300	281	281	281	281	10,200	10,300	548	548	548	548
300	400	19	19	19	19	5,300	5,400	286	286	286	286	10,300	10,400	554	554	554	554
400	500	24	24	24	24	5,400	5,500	292	292	292	292	10,400	10,500	559	559	559	559
500	600	29	29	29	29	5,500	5,600	297	297	297	297	10,500	10,600	564	564	564	564
600	700	35	35	35	35	5,600	5,700	302	302	302	302	10,600	10,700	570	570	570	570
700	800	40	40	40	40	5,700	5,800	308	308	308	308	10,700	10,800	575	575	575	575
800	900	45	45	45	45	5,800	5,900	313	313	313	313	10,800	10,900	580	580	580	580
900	1,000	51	51	51	51	5,900	6,000	318	318	318	318	10,900	11,000	586	586	586	586
1,000	1,100	56	56	56	56	6,000	6,100	324	324	324	324	11,000	11,100	591	591	591	591
1,100	1,200	62	62	62	62	6,100	6,200	329	329	329	329	11,100	11,200	597	597	597	597
1,200	1,300	67	67	67	67	6,200	6,300	334	334	334	334	11,200	11,300	602	602	602	602
1,300	1,400	72	72	72	72	6,300	6,400	340	340	340	340	11,300	11,400	607	607	607	607
1,400	1,500	78	78	78	78	6,400	6,500	345	345	345	345	11,400	11,500	613	613	613	613
1,500	1,600	83	83	83	83	6,500	6,600	350	350	350	350	11,500	11,600	618	618	618	618
1,600	1,700	88	88	88	88	6,600	6,700	356	356	356	356	11,600	11,700	623	623	623	623
1,700	1,800	94	94	94	94	6,700	6,800	361	361	361	361	11,700	11,800	629	629	629	629
1,800	1,900	99	99	99	99	6,800	6,900	366	366	366	366	11,800	11,900	634	634	634	634
1,900	2,000	104	104	104	104	6,900	7,000	372	372	372	372	11,900	12,000	639	639	639	639
2,000	2,100	110	110	110	110	7,000	7,100	377	377	377	377	12,000	12,100	645	645	645	645
2,100	2,200	115	115	115	115	7,100	7,200	383	383	383	383	12,100	12,200	650	650	650	650
2,200	2,300	120	120	120	120	7,200	7,300	388	388	388	388	12,200	12,300	655	655	655	655
2,300	2,400	126	126	126	126	7,300	7,400	393	393	393	393	12,300	12,400	661	661	661	661
2,400	2,500	131	131	131	131	7,400	7,500	399	399	399	399	12,400	12,500	666	666	666	666
2,500	2,600	136	136	136	136	7,500	7,600	404	404	404	404	12,500	12,600	671	671	671	671
2,600	2,700	142	142	142	142	7,600	7,700	409	409	409	409	12,600	12,700	677	677	677	677
2,700	2,800	147	147	147	147	7,700	7,800	415	415	415	415	12,700	12,800	682	682	682	682
2,800	2,900	152	152	152	152	7,800	7,900	420	420	420	420	12,800	12,900	687	687	687	687
2,900	3,000	158	158	158	158	7,900	8,000	425	425	425	425	12,900	13,000	693	693	693	693
3,000	3,100	163	163	163	163	8,000	8,100	431	431	431	431	13,000	13,100	698	698	698	698
3,100	3,200	169	169	169	169	8,100	8,200	436	436	436	436	13,100	13,200	704	704	704	704
3,200	3,300	174	174	174	174	8,200	8,300	441	441	441	441	13,200	13,300	709	709	709	709
3,300	3,400	179	179	179	179	8,300	8,400	447	447	447	447	13,300	13,400	714	714	714	714
3,400	3,500	185	185	185	185	8,400	8,500	452	452	452	452	13,400	13,500	720	720	720	720
3,500	3,600	190	190	190	190	8,500	8,600	457	457	457	457	13,500	13,600	725	725	725	725
3,600	3,700	195	195	195	195	8,600	8,700	463	463	463	463	13,600	13,700	730	730	730	730
3,700	3,800	201	201	201	201	8,700	8,800	468	468	468	468	13,700	13,800	736	736	736	736
3,800	3,900	206	206	206	206	8,800	8,900	473	473	473	473	13,800	13,900	741	741	741	741
3,900	4,000	211	211	211	211	8,900	9,000	479	479	479	479	13,900	14,000	746	746	746	746
4,000	4,100	217	217	217	217	9,000	9,100	484	484	484	484	14,000	14,100	752	752	752	752
4,100	4,200	222	222	222	222	9,100	9,200	490	490	490	490	14,100	14,200	757	757	757	757
4,200	4,300	227	227	227	227	9,200	9,300	495	495	495	495	14,200	14,300	762	762	762	762
4,300	4,400	233	233	233	233	9,300	9,400	500	500	500	500	14,300	14,400	768	768	768	768
4,400	4,500	238	238	238	238	9,400	9,500	506	506	506	506	14,400	14,500	773	773	773	773
4,500	4,600	243	243	243	243	9,500	9,600	511	511	511	511	14,500	14,600	778	778	778	778
4,600	4,700	249	249	249	249	9,600	9,700	516	516	516	516	14,600	14,700	784	784	784	784
4,700	4,800	254	254	254	254	9,700	9,800	522	522	522	522	14,700	14,800	789	789	789	789
4,800	4,900	259	259	259	259	9,800	9,900	527	527	527	527	14,800	14,900	794	794	794	794

# 2009 Tax Tables

If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 11 is:						the tax to enter on line 11 is:						the tax to enter on line 11 is:			
14,900	15,000	800	800	800	800	19,900	20,000	1,067	1,067	1,124	1,067	24,900	25,000	1,373	1,335	1,477	1,335
15,000	15,100	805	805	805	805	20,000	20,100	1,073	1,073	1,131	1,073	25,000	25,100	1,380	1,340	1,484	1,340
15,100	15,200	811	811	811	811	20,100	20,200	1,078	1,078	1,138	1,078	25,100	25,200	1,387	1,346	1,491	1,346
15,200	15,300	816	816	816	816	20,200	20,300	1,083	1,083	1,145	1,083	25,200	25,300	1,394	1,351	1,498	1,351
15,300	15,400	821	821	821	821	20,300	20,400	1,089	1,089	1,152	1,089	25,300	25,400	1,401	1,356	1,505	1,356
15,400	15,500	827	827	827	827	20,400	20,500	1,094	1,094	1,159	1,094	25,400	25,500	1,408	1,362	1,512	1,362
15,500	15,600	832	832	832	832	20,500	20,600	1,099	1,099	1,166	1,099	25,500	25,600	1,415	1,367	1,519	1,367
15,600	15,700	837	837	837	837	20,600	20,700	1,105	1,105	1,173	1,105	25,600	25,700	1,422	1,372	1,526	1,372
15,700	15,800	843	843	843	843	20,700	20,800	1,110	1,110	1,181	1,110	25,700	25,800	1,429	1,378	1,533	1,378
15,800	15,900	848	848	848	848	20,800	20,900	1,115	1,115	1,188	1,115	25,800	25,900	1,436	1,383	1,540	1,383
15,900	16,000	853	853	853	853	20,900	21,000	1,121	1,121	1,195	1,121	25,900	26,000	1,443	1,388	1,547	1,388
16,000	16,100	859	859	859	859	21,000	21,100	1,126	1,126	1,202	1,126	26,000	26,100	1,450	1,394	1,554	1,394
16,100	16,200	864	864	864	864	21,100	21,200	1,132	1,132	1,209	1,132	26,100	26,200	1,457	1,399	1,561	1,399
16,200	16,300	869	869	869	869	21,200	21,300	1,137	1,137	1,216	1,137	26,200	26,300	1,464	1,404	1,568	1,404
16,300	16,400	875	875	875	875	21,300	21,400	1,142	1,142	1,223	1,142	26,300	26,400	1,471	1,410	1,575	1,410
16,400	16,500	880	880	880	880	21,400	21,500	1,148	1,148	1,230	1,148	26,400	26,500	1,478	1,415	1,582	1,415
16,500	16,600	885	885	885	885	21,500	21,600	1,153	1,153	1,237	1,153	26,500	26,600	1,485	1,420	1,589	1,420
16,600	16,700	891	891	891	891	21,600	21,700	1,158	1,158	1,244	1,158	26,600	26,700	1,492	1,426	1,596	1,426
16,700	16,800	896	896	899	896	21,700	21,800	1,164	1,164	1,251	1,164	26,700	26,800	1,499	1,431	1,604	1,431
16,800	16,900	901	901	906	901	21,800	21,900	1,169	1,169	1,258	1,169	26,800	26,900	1,507	1,436	1,611	1,436
16,900	17,000	907	907	913	907	21,900	22,000	1,174	1,174	1,265	1,174	26,900	27,000	1,514	1,442	1,618	1,442
17,000	17,100	912	912	920	912	22,000	22,100	1,180	1,180	1,272	1,180	27,000	27,100	1,521	1,447	1,625	1,447
17,100	17,200	918	918	927	918	22,100	22,200	1,185	1,185	1,279	1,185	27,100	27,200	1,528	1,453	1,632	1,453
17,200	17,300	923	923	934	923	22,200	22,300	1,190	1,190	1,286	1,190	27,200	27,300	1,535	1,458	1,639	1,458
17,300	17,400	928	928	941	928	22,300	22,400	1,196	1,196	1,293	1,196	27,300	27,400	1,542	1,463	1,646	1,463
17,400	17,500	934	934	948	934	22,400	22,500	1,201	1,201	1,300	1,201	27,400	27,500	1,549	1,469	1,653	1,469
17,500	17,600	939	939	955	939	22,500	22,600	1,206	1,206	1,307	1,206	27,500	27,600	1,556	1,474	1,660	1,474
17,600	17,700	944	944	962	944	22,600	22,700	1,212	1,212	1,314	1,212	27,600	27,700	1,563	1,479	1,667	1,479
17,700	17,800	950	950	969	950	22,700	22,800	1,217	1,217	1,322	1,217	27,700	27,800	1,570	1,485	1,674	1,485
17,800	17,900	955	955	976	955	22,800	22,900	1,225	1,222	1,329	1,222	27,800	27,900	1,577	1,490	1,681	1,490
17,900	18,000	960	960	983	960	22,900	23,000	1,232	1,228	1,336	1,228	27,900	28,000	1,584	1,495	1,688	1,495
18,000	18,100	966	966	990	966	23,000	23,100	1,239	1,233	1,343	1,233	28,000	28,100	1,591	1,501	1,695	1,502
18,100	18,200	971	971	997	971	23,100	23,200	1,246	1,239	1,350	1,239	28,100	28,200	1,598	1,506	1,702	1,509
18,200	18,300	976	976	1,004	976	23,200	23,300	1,253	1,244	1,357	1,244	28,200	28,300	1,605	1,511	1,709	1,516
18,300	18,400	982	982	1,011	982	23,300	23,400	1,260	1,249	1,364	1,249	28,300	28,400	1,612	1,517	1,716	1,523
18,400	18,500	987	987	1,018	987	23,400	23,500	1,267	1,255	1,371	1,255	28,400	28,500	1,619	1,522	1,723	1,530
18,500	18,600	992	992	1,025	992	23,500	23,600	1,274	1,260	1,378	1,260	28,500	28,600	1,626	1,527	1,730	1,537
18,600	18,700	998	998	1,032	998	23,600	23,700	1,281	1,265	1,385	1,265	28,600	28,700	1,633	1,533	1,737	1,544
18,700	18,800	1,003	1,003	1,040	1,003	23,700	23,800	1,288	1,271	1,392	1,271	28,700	28,800	1,640	1,538	1,745	1,551
18,800	18,900	1,008	1,008	1,047	1,008	23,800	23,900	1,295	1,276	1,399	1,276	28,800	28,900	1,648	1,543	1,752	1,558
18,900	19,000	1,014	1,014	1,054	1,014	23,900	24,000	1,302	1,281	1,406	1,281	28,900	29,000	1,655	1,549	1,759	1,565
19,000	19,100	1,019	1,019	1,061	1,019	24,000	24,100	1,309	1,287	1,413	1,287	29,000	29,100	1,662	1,554	1,766	1,572
19,100	19,200	1,025	1,025	1,068	1,025	24,100	24,200	1,316	1,292	1,420	1,292	29,100	29,200	1,669	1,560	1,773	1,579
19,200	19,300	1,030	1,030	1,075	1,030	24,200	24,300	1,323	1,297	1,427	1,297	29,200	29,300	1,676	1,565	1,780	1,586
19,300	19,400	1,035	1,035	1,082	1,035	24,300	24,400	1,330	1,303	1,434	1,303	29,300	29,400	1,683	1,570	1,787	1,594
19,400	19,500	1,041	1,041	1,089	1,041	24,400	24,500	1,337	1,308	1,441	1,308	29,400	29,500	1,690	1,576	1,794	1,601
19,500	19,600	1,046	1,046	1,096	1,046	24,500	24,600	1,344	1,313	1,448	1,313	29,500	29,600	1,697	1,581	1,801	1,608
19,600	19,700	1,051	1,051	1,103	1,051	24,600	24,700	1,351	1,319	1,455	1,319	29,600	29,700	1,704	1,586	1,808	1,615
19,700	19,800	1,057	1,057	1,110	1,057	24,700	24,800	1,358	1,324	1,463	1,324	29,700	29,800	1,711	1,592	1,815	1,622
19,800	19,900	1,062	1,062	1,117	1,062	24,800	24,900	1,366	1,329	1,470	1,329	29,800	29,900	1,718	1,597	1,822	1,629

# 2009 Tax Tables

If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 11 is:						the tax to enter on line 11 is:						the tax to enter on line 11 is:			
29,900	30,000	1,725	1,602	1,829	1,636	34,900	35,000	2,078	1,899	2,182	1,988	39,900	40,000	2,430	2,252	2,534	2,341
30,000	30,100	1,732	1,608	1,836	1,643	35,000	35,100	2,085	1,906	2,189	1,995	40,000	40,100	2,437	2,259	2,541	2,348
30,100	30,200	1,739	1,613	1,843	1,650	35,100	35,200	2,092	1,913	2,196	2,002	40,100	40,200	2,444	2,266	2,548	2,355
30,200	30,300	1,746	1,618	1,850	1,657	35,200	35,300	2,099	1,920	2,203	2,009	40,200	40,300	2,451	2,273	2,555	2,362
30,300	30,400	1,753	1,624	1,857	1,664	35,300	35,400	2,106	1,927	2,210	2,017	40,300	40,400	2,458	2,280	2,562	2,369
30,400	30,500	1,760	1,629	1,864	1,671	35,400	35,500	2,113	1,934	2,217	2,024	40,400	40,500	2,465	2,287	2,569	2,376
30,500	30,600	1,767	1,634	1,871	1,678	35,500	35,600	2,120	1,942	2,224	2,031	40,500	40,600	2,472	2,294	2,576	2,383
30,600	30,700	1,774	1,640	1,878	1,685	35,600	35,700	2,127	1,949	2,231	2,038	40,600	40,700	2,479	2,301	2,583	2,390
30,700	30,800	1,781	1,645	1,886	1,692	35,700	35,800	2,134	1,956	2,238	2,045	40,700	40,800	2,486	2,308	2,591	2,397
30,800	30,900	1,789	1,650	1,893	1,699	35,800	35,900	2,141	1,963	2,245	2,052	40,800	40,900	2,494	2,315	2,598	2,404
30,900	31,000	1,796	1,656	1,900	1,706	35,900	36,000	2,148	1,970	2,252	2,059	40,900	41,000	2,501	2,322	2,605	2,411
31,000	31,100	1,803	1,661	1,907	1,713	36,000	36,100	2,155	1,977	2,259	2,066	41,000	41,100	2,508	2,329	2,612	2,418
31,100	31,200	1,810	1,667	1,914	1,720	36,100	36,200	2,162	1,984	2,266	2,073	41,100	41,200	2,515	2,336	2,619	2,425
31,200	31,300	1,817	1,672	1,921	1,727	36,200	36,300	2,169	1,991	2,273	2,080	41,200	41,300	2,522	2,343	2,626	2,432
31,300	31,400	1,824	1,677	1,928	1,735	36,300	36,400	2,176	1,998	2,280	2,087	41,300	41,400	2,529	2,350	2,633	2,440
31,400	31,500	1,831	1,683	1,935	1,742	36,400	36,500	2,183	2,005	2,287	2,094	41,400	41,500	2,536	2,357	2,640	2,447
31,500	31,600	1,838	1,688	1,942	1,749	36,500	36,600	2,190	2,012	2,294	2,101	41,500	41,600	2,543	2,365	2,647	2,454
31,600	31,700	1,845	1,693	1,949	1,756	36,600	36,700	2,197	2,019	2,301	2,108	41,600	41,700	2,550	2,372	2,654	2,461
31,700	31,800	1,852	1,699	1,956	1,763	36,700	36,800	2,204	2,026	2,309	2,115	41,700	41,800	2,557	2,379	2,661	2,468
31,800	31,900	1,859	1,704	1,963	1,770	36,800	36,900	2,212	2,033	2,316	2,122	41,800	41,900	2,564	2,386	2,668	2,475
31,900	32,000	1,866	1,709	1,970	1,777	36,900	37,000	2,219	2,040	2,323	2,129	41,900	42,000	2,571	2,393	2,675	2,482
32,000	32,100	1,873	1,715	1,977	1,784	37,000	37,100	2,226	2,047	2,330	2,136	42,000	42,100	2,578	2,400	2,682	2,489
32,100	32,200	1,880	1,720	1,984	1,791	37,100	37,200	2,233	2,054	2,337	2,143	42,100	42,200	2,585	2,407	2,689	2,496
32,200	32,300	1,887	1,725	1,991	1,798	37,200	37,300	2,240	2,061	2,344	2,150	42,200	42,300	2,592	2,414	2,696	2,503
32,300	32,400	1,894	1,731	1,998	1,805	37,300	37,400	2,247	2,068	2,351	2,158	42,300	42,400	2,599	2,421	2,703	2,510
32,400	32,500	1,901	1,736	2,005	1,812	37,400	37,500	2,254	2,075	2,358	2,165	42,400	42,500	2,606	2,428	2,710	2,517
32,500	32,600	1,908	1,741	2,012	1,819	37,500	37,600	2,261	2,083	2,365	2,172	42,500	42,600	2,613	2,435	2,717	2,524
32,600	32,700	1,915	1,747	2,019	1,826	37,600	37,700	2,268	2,090	2,372	2,179	42,600	42,700	2,620	2,442	2,724	2,531
32,700	32,800	1,922	1,752	2,027	1,833	37,700	37,800	2,275	2,097	2,379	2,186	42,700	42,800	2,627	2,449	2,732	2,538
32,800	32,900	1,930	1,757	2,034	1,840	37,800	37,900	2,282	2,104	2,386	2,193	42,800	42,900	2,635	2,456	2,739	2,545
32,900	33,000	1,937	1,763	2,041	1,847	37,900	38,000	2,289	2,111	2,393	2,200	42,900	43,000	2,642	2,463	2,746	2,552
33,000	33,100	1,944	1,768	2,048	1,854	38,000	38,100	2,296	2,118	2,400	2,207	43,000	43,100	2,649	2,470	2,753	2,559
33,100	33,200	1,951	1,774	2,055	1,861	38,100	38,200	2,303	2,125	2,407	2,214	43,100	43,200	2,656	2,477	2,760	2,566
33,200	33,300	1,958	1,779	2,062	1,868	38,200	38,300	2,310	2,132	2,414	2,221	43,200	43,300	2,663	2,484	2,767	2,573
33,300	33,400	1,965	1,786	2,069	1,876	38,300	38,400	2,317	2,139	2,421	2,228	43,300	43,400	2,670	2,491	2,774	2,581
33,400	33,500	1,972	1,793	2,076	1,883	38,400	38,500	2,324	2,146	2,428	2,235	43,400	43,500	2,677	2,498	2,781	2,588
33,500	33,600	1,979	1,801	2,083	1,890	38,500	38,600	2,331	2,153	2,435	2,242	43,500	43,600	2,684	2,506	2,788	2,595
33,600	33,700	1,986	1,808	2,090	1,897	38,600	38,700	2,338	2,160	2,442	2,249	43,600	43,700	2,691	2,513	2,795	2,602
33,700	33,800	1,993	1,815	2,097	1,904	38,700	38,800	2,345	2,167	2,450	2,256	43,700	43,800	2,698	2,520	2,802	2,609
33,800	33,900	2,000	1,822	2,104	1,911	38,800	38,900	2,353	2,174	2,457	2,263	43,800	43,900	2,705	2,527	2,809	2,616
33,900	34,000	2,007	1,829	2,111	1,918	38,900	39,000	2,360	2,181	2,464	2,270	43,900	44,000	2,712	2,534	2,816	2,623
34,000	34,100	2,014	1,836	2,118	1,925	39,000	39,100	2,367	2,188	2,471	2,277	44,000	44,100	2,719	2,541	2,823	2,630
34,100	34,200	2,021	1,843	2,125	1,932	39,100	39,200	2,374	2,195	2,478	2,284	44,100	44,200	2,726	2,548	2,830	2,637
34,200	34,300	2,028	1,850	2,132	1,939	39,200	39,300	2,381	2,202	2,485	2,291	44,200	44,300	2,733	2,555	2,837	2,644
34,300	34,400	2,035	1,857	2,139	1,946	39,300	39,400	2,388	2,209	2,492	2,299	44,300	44,400	2,740	2,562	2,844	2,651
34,400	34,500	2,042	1,864	2,146	1,953	39,400	39,500	2,395	2,216	2,499	2,306	44,400	44,500	2,747	2,569	2,851	2,658
34,500	34,600	2,049	1,871	2,153	1,960	39,500	39,600	2,402	2,224	2,506	2,313	44,500	44,600	2,754	2,576	2,858	2,665
34,600	34,700	2,056	1,878	2,160	1,967	39,600	39,700	2,409	2,231	2,513	2,320	44,600	44,700	2,761	2,583	2,865	2,672
34,700	34,800	2,063	1,885	2,168	1,974	39,700	39,800	2,416	2,238	2,520	2,327	44,700	44,800	2,768	2,590	2,873	2,679
34,800	34,900	2,071	1,892	2,175	1,981	39,800	39,900	2,423	2,245	2,527	2,334	44,800	44,900	2,776	2,597	2,880	2,686



# 2009 Tax Tables

If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 11 is:						the tax to enter on line 11 is:						the tax to enter on line 11 is:			
44,900	45,000	2,783	2,604	2,887	2,693	49,900	50,000	3,135	2,957	3,239	3,046	54,900	55,000	3,488	3,309	3,592	3,398
45,000	45,100	2,790	2,611	2,894	2,700	50,000	50,100	3,142	2,964	3,246	3,053	55,000	55,100	3,495	3,316	3,599	3,405
45,100	45,200	2,797	2,618	2,901	2,707	50,100	50,200	3,149	2,971	3,253	3,060	55,100	55,200	3,502	3,323	3,606	3,412
45,200	45,300	2,804	2,625	2,908	2,714	50,200	50,300	3,156	2,978	3,260	3,067	55,200	55,300	3,509	3,330	3,613	3,419
45,300	45,400	2,811	2,632	2,915	2,722	50,300	50,400	3,163	2,985	3,267	3,074	55,300	55,400	3,516	3,337	3,620	3,427
45,400	45,500	2,818	2,639	2,922	2,729	50,400	50,500	3,170	2,992	3,274	3,081	55,400	55,500	3,523	3,344	3,627	3,434
45,500	45,600	2,825	2,647	2,929	2,736	50,500	50,600	3,177	2,999	3,281	3,088	55,500	55,600	3,530	3,352	3,634	3,441
45,600	45,700	2,832	2,654	2,936	2,743	50,600	50,700	3,184	3,006	3,288	3,095	55,600	55,700	3,537	3,359	3,641	3,448
45,700	45,800	2,839	2,661	2,943	2,750	50,700	50,800	3,191	3,013	3,296	3,102	55,700	55,800	3,544	3,366	3,648	3,455
45,800	45,900	2,846	2,668	2,950	2,757	50,800	50,900	3,199	3,020	3,303	3,109	55,800	55,900	3,551	3,373	3,655	3,462
45,900	46,000	2,853	2,675	2,957	2,764	50,900	51,000	3,206	3,027	3,310	3,116	55,900	56,000	3,558	3,380	3,662	3,469
46,000	46,100	2,860	2,682	2,964	2,771	51,000	51,100	3,213	3,034	3,317	3,123	56,000	56,100	3,565	3,387	3,669	3,476
46,100	46,200	2,867	2,689	2,971	2,778	51,100	51,200	3,220	3,041	3,324	3,130	56,100	56,200	3,572	3,394	3,676	3,483
46,200	46,300	2,874	2,696	2,978	2,785	51,200	51,300	3,227	3,048	3,331	3,137	56,200	56,300	3,579	3,401	3,683	3,490
46,300	46,400	2,881	2,703	2,985	2,792	51,300	51,400	3,234	3,055	3,338	3,145	56,300	56,400	3,586	3,408	3,690	3,497
46,400	46,500	2,888	2,710	2,992	2,799	51,400	51,500	3,241	3,062	3,345	3,152	56,400	56,500	3,593	3,415	3,697	3,504
46,500	46,600	2,895	2,717	2,999	2,806	51,500	51,600	3,248	3,070	3,352	3,159	56,500	56,600	3,600	3,422	3,704	3,511
46,600	46,700	2,902	2,724	3,006	2,813	51,600	51,700	3,255	3,077	3,359	3,166	56,600	56,700	3,607	3,429	3,711	3,518
46,700	46,800	2,909	2,731	3,014	2,820	51,700	51,800	3,262	3,084	3,366	3,173	56,700	56,800	3,614	3,436	3,719	3,525
46,800	46,900	2,917	2,738	3,021	2,827	51,800	51,900	3,269	3,091	3,373	3,180	56,800	56,900	3,622	3,443	3,726	3,532
46,900	47,000	2,924	2,745	3,028	2,834	51,900	52,000	3,276	3,098	3,380	3,187	56,900	57,000	3,629	3,450	3,733	3,539
47,000	47,100	2,931	2,752	3,035	2,841	52,000	52,100	3,283	3,105	3,387	3,194	57,000	57,100	3,636	3,457	3,740	3,546
47,100	47,200	2,938	2,759	3,042	2,848	52,100	52,200	3,290	3,112	3,394	3,201	57,100	57,200	3,643	3,464	3,747	3,553
47,200	47,300	2,945	2,766	3,049	2,855	52,200	52,300	3,297	3,119	3,401	3,208	57,200	57,300	3,650	3,471	3,754	3,560
47,300	47,400	2,952	2,773	3,056	2,863	52,300	52,400	3,304	3,126	3,408	3,215	57,300	57,400	3,657	3,478	3,761	3,568
47,400	47,500	2,959	2,780	3,063	2,870	52,400	52,500	3,311	3,133	3,415	3,222	57,400	57,500	3,664	3,485	3,768	3,575
47,500	47,600	2,966	2,788	3,070	2,877	52,500	52,600	3,318	3,140	3,422	3,229	57,500	57,600	3,671	3,493	3,775	3,582
47,600	47,700	2,973	2,795	3,077	2,884	52,600	52,700	3,325	3,147	3,429	3,236	57,600	57,700	3,678	3,500	3,782	3,589
47,700	47,800	2,980	2,802	3,084	2,891	52,700	52,800	3,332	3,154	3,437	3,243	57,700	57,800	3,685	3,507	3,789	3,596
47,800	47,900	2,987	2,809	3,091	2,898	52,800	52,900	3,340	3,161	3,444	3,250	57,800	57,900	3,692	3,514	3,796	3,603
47,900	48,000	2,994	2,816	3,098	2,905	52,900	53,000	3,347	3,168	3,451	3,257	57,900	58,000	3,699	3,521	3,803	3,610
48,000	48,100	3,001	2,823	3,105	2,912	53,000	53,100	3,354	3,175	3,458	3,264	58,000	58,100	3,706	3,528	3,810	3,617
48,100	48,200	3,008	2,830	3,112	2,919	53,100	53,200	3,361	3,182	3,465	3,271	58,100	58,200	3,713	3,535	3,817	3,624
48,200	48,300	3,015	2,837	3,119	2,926	53,200	53,300	3,368	3,189	3,472	3,278	58,200	58,300	3,720	3,542	3,824	3,631
48,300	48,400	3,022	2,844	3,126	2,933	53,300	53,400	3,375	3,196	3,479	3,286	58,300	58,400	3,727	3,549	3,831	3,638
48,400	48,500	3,029	2,851	3,133	2,940	53,400	53,500	3,382	3,203	3,486	3,293	58,400	58,500	3,734	3,556	3,838	3,645
48,500	48,600	3,036	2,858	3,140	2,947	53,500	53,600	3,389	3,211	3,493	3,300	58,500	58,600	3,741	3,563	3,845	3,652
48,600	48,700	3,043	2,865	3,147	2,954	53,600	53,700	3,396	3,218	3,500	3,307	58,600	58,700	3,748	3,570	3,852	3,659
48,700	48,800	3,050	2,872	3,155	2,961	53,700	53,800	3,403	3,225	3,507	3,314	58,700	58,800	3,755	3,577	3,860	3,666
48,800	48,900	3,058	2,879	3,162	2,968	53,800	53,900	3,410	3,232	3,514	3,321	58,800	58,900	3,763	3,584	3,867	3,673
48,900	49,000	3,065	2,886	3,169	2,975	53,900	54,000	3,417	3,239	3,521	3,328	58,900	59,000	3,770	3,591	3,874	3,680
49,000	49,100	3,072	2,893	3,176	2,982	54,000	54,100	3,424	3,246	3,528	3,335	59,000	59,100	3,777	3,598	3,881	3,687
49,100	49,200	3,079	2,900	3,183	2,989	54,100	54,200	3,431	3,253	3,535	3,342	59,100	59,200	3,784	3,605	3,888	3,694
49,200	49,300	3,086	2,907	3,190	2,996	54,200	54,300	3,438	3,260	3,542	3,349	59,200	59,300	3,791	3,612	3,895	3,701
49,300	49,400	3,093	2,914	3,197	3,004	54,300	54,400	3,445	3,267	3,549	3,356	59,300	59,400	3,798	3,619	3,902	3,709
49,400	49,500	3,100	2,921	3,204	3,011	54,400	54,500	3,452	3,274	3,556	3,363	59,400	59,500	3,805	3,626	3,909	3,716
49,500	49,600	3,107	2,929	3,211	3,018	54,500	54,600	3,459	3,281	3,563	3,370	59,500	59,600	3,812	3,634	3,916	3,723
49,600	49,700	3,114	2,936	3,218	3,025	54,600	54,700	3,466	3,288	3,570	3,377	59,600	59,700	3,819	3,641	3,923	3,730
49,700	49,800	3,121	2,943	3,225	3,032	54,700	54,800	3,473	3,295	3,578	3,384	59,700	59,800	3,826	3,648	3,930	3,737
49,800	49,900	3,128	2,950	3,232	3,039	54,800	54,900	3,481	3,302	3,585	3,391	59,800	59,900	3,833	3,655	3,937	3,744

# 2009 Tax Tables

If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 11 is:						the tax to enter on line 11 is:						the tax to enter on line 11 is:			
59,900	60,000	3,840	3,662	3,944	3,751	64,900	65,000	4,193	4,014	4,297	4,103	69,900	70,000	4,545	4,367	4,681	4,456
60,000	60,100	3,847	3,669	3,951	3,758	65,000	65,100	4,200	4,021	4,304	4,110	70,000	70,100	4,552	4,374	4,689	4,463
60,100	60,200	3,854	3,676	3,958	3,765	65,100	65,200	4,207	4,028	4,311	4,117	70,100	70,200	4,559	4,381	4,696	4,470
60,200	60,300	3,861	3,683	3,965	3,772	65,200	65,300	4,214	4,035	4,318	4,124	70,200	70,300	4,566	4,388	4,704	4,477
60,300	60,400	3,868	3,690	3,972	3,779	65,300	65,400	4,221	4,042	4,325	4,132	70,300	70,400	4,573	4,395	4,712	4,484
60,400	60,500	3,875	3,697	3,979	3,786	65,400	65,500	4,228	4,049	4,332	4,139	70,400	70,500	4,580	4,402	4,720	4,491
60,500	60,600	3,882	3,704	3,986	3,793	65,500	65,600	4,235	4,057	4,339	4,146	70,500	70,600	4,587	4,409	4,728	4,498
60,600	60,700	3,889	3,711	3,993	3,800	65,600	65,700	4,242	4,064	4,346	4,153	70,600	70,700	4,594	4,416	4,736	4,505
60,700	60,800	3,896	3,718	4,001	3,807	65,700	65,800	4,249	4,071	4,353	4,160	70,700	70,800	4,601	4,423	4,744	4,512
60,800	60,900	3,904	3,725	4,008	3,814	65,800	65,900	4,256	4,078	4,360	4,167	70,800	70,900	4,609	4,430	4,751	4,519
60,900	61,000	3,911	3,732	4,015	3,821	65,900	66,000	4,263	4,085	4,367	4,174	70,900	71,000	4,616	4,437	4,759	4,526
61,000	61,100	3,918	3,739	4,022	3,828	66,000	66,100	4,270	4,092	4,375	4,181	71,000	71,100	4,623	4,444	4,767	4,533
61,100	61,200	3,925	3,746	4,029	3,835	66,100	66,200	4,277	4,099	4,382	4,188	71,100	71,200	4,630	4,451	4,775	4,540
61,200	61,300	3,932	3,753	4,036	3,842	66,200	66,300	4,284	4,106	4,390	4,195	71,200	71,300	4,637	4,458	4,783	4,547
61,300	61,400	3,939	3,760	4,043	3,850	66,300	66,400	4,291	4,113	4,398	4,202	71,300	71,400	4,644	4,465	4,791	4,555
61,400	61,500	3,946	3,767	4,050	3,857	66,400	66,500	4,298	4,120	4,406	4,209	71,400	71,500	4,651	4,472	4,799	4,562
61,500	61,600	3,953	3,775	4,057	3,864	66,500	66,600	4,305	4,127	4,414	4,216	71,500	71,600	4,658	4,480	4,806	4,569
61,600	61,700	3,960	3,782	4,064	3,871	66,600	66,700	4,312	4,134	4,422	4,223	71,600	71,700	4,665	4,487	4,814	4,576
61,700	61,800	3,967	3,789	4,071	3,878	66,700	66,800	4,319	4,141	4,430	4,230	71,700	71,800	4,672	4,494	4,822	4,583
61,800	61,900	3,974	3,796	4,078	3,885	66,800	66,900	4,327	4,148	4,437	4,237	71,800	71,900	4,679	4,501	4,830	4,590
61,900	62,000	3,981	3,803	4,085	3,892	66,900	67,000	4,334	4,155	4,445	4,244	71,900	72,000	4,686	4,508	4,838	4,597
62,000	62,100	3,988	3,810	4,092	3,899	67,000	67,100	4,341	4,162	4,453	4,251	72,000	72,100	4,693	4,515	4,846	4,604
62,100	62,200	3,995	3,817	4,099	3,906	67,100	67,200	4,348	4,169	4,461	4,258	72,100	72,200	4,700	4,522	4,853	4,611
62,200	62,300	4,002	3,824	4,106	3,913	67,200	67,300	4,355	4,176	4,469	4,265	72,200	72,300	4,707	4,529	4,861	4,618
62,300	62,400	4,009	3,831	4,113	3,920	67,300	67,400	4,362	4,183	4,477	4,273	72,300	72,400	4,714	4,536	4,869	4,625
62,400	62,500	4,016	3,838	4,120	3,927	67,400	67,500	4,369	4,190	4,485	4,280	72,400	72,500	4,721	4,543	4,877	4,632
62,500	62,600	4,023	3,845	4,127	3,934	67,500	67,600	4,376	4,198	4,492	4,287	72,500	72,600	4,728	4,550	4,885	4,639
62,600	62,700	4,030	3,852	4,134	3,941	67,600	67,700	4,383	4,205	4,500	4,294	72,600	72,700	4,735	4,557	4,893	4,646
62,700	62,800	4,037	3,859	4,142	3,948	67,700	67,800	4,390	4,212	4,508	4,301	72,700	72,800	4,742	4,564	4,901	4,653
62,800	62,900	4,045	3,866	4,149	3,955	67,800	67,900	4,397	4,219	4,516	4,308	72,800	72,900	4,750	4,571	4,908	4,660
62,900	63,000	4,052	3,873	4,156	3,962	67,900	68,000	4,404	4,226	4,524	4,315	72,900	73,000	4,757	4,578	4,916	4,667
63,000	63,100	4,059	3,880	4,163	3,969	68,000	68,100	4,411	4,233	4,532	4,322	73,000	73,100	4,764	4,585	4,924	4,674
63,100	63,200	4,066	3,887	4,170	3,976	68,100	68,200	4,418	4,240	4,539	4,329	73,100	73,200	4,771	4,592	4,932	4,681
63,200	63,300	4,073	3,894	4,177	3,983	68,200	68,300	4,425	4,247	4,547	4,336	73,200	73,300	4,778	4,599	4,940	4,688
63,300	63,400	4,080	3,901	4,184	3,991	68,300	68,400	4,432	4,254	4,555	4,343	73,300	73,400	4,785	4,606	4,948	4,696
63,400	63,500	4,087	3,908	4,191	3,998	68,400	68,500	4,439	4,261	4,563	4,350	73,400	73,500	4,792	4,613	4,956	4,703
63,500	63,600	4,094	3,916	4,198	4,005	68,500	68,600	4,446	4,268	4,571	4,357	73,500	73,600	4,799	4,621	4,963	4,710
63,600	63,700	4,101	3,923	4,205	4,012	68,600	68,700	4,453	4,275	4,579	4,364	73,600	73,700	4,806	4,628	4,971	4,717
63,700	63,800	4,108	3,930	4,212	4,019	68,700	68,800	4,460	4,282	4,587	4,371	73,700	73,800	4,813	4,635	4,979	4,724
63,800	63,900	4,115	3,937	4,219	4,026	68,800	68,900	4,468	4,289	4,594	4,378	73,800	73,900	4,820	4,642	4,987	4,731
63,900	64,000	4,122	3,944	4,226	4,033	68,900	69,000	4,475	4,296	4,602	4,385	73,900	74,000	4,827	4,649	4,995	4,738
64,000	64,100	4,129	3,951	4,233	4,040	69,000	69,100	4,482	4,303	4,610	4,392	74,000	74,100	4,834	4,656	5,003	4,745
64,100	64,200	4,136	3,958	4,240	4,047	69,100	69,200	4,489	4,310	4,618	4,399	74,100	74,200	4,841	4,663	5,010	4,752
64,200	64,300	4,143	3,965	4,247	4,054	69,200	69,300	4,496	4,317	4,626	4,406	74,200	74,300	4,848	4,670	5,018	4,759
64,300	64,400	4,150	3,972	4,254	4,061	69,300	69,400	4,503	4,324	4,634	4,414	74,300	74,400	4,855	4,677	5,026	4,766
64,400	64,500	4,157	3,979	4,261	4,068	69,400	69,500	4,510	4,331	4,642	4,421	74,400	74,500	4,862	4,684	5,034	4,773
64,500	64,600	4,164	3,986	4,268	4,075	69,500	69,600	4,517	4,339	4,649	4,428	74,500	74,600	4,869	4,691	5,042	4,780
64,600	64,700	4,171	3,993	4,275	4,082	69,600	69,700	4,524	4,346	4,657	4,435	74,600	74,700	4,876	4,698	5,050	4,787
64,700	64,800	4,178	4,000	4,283	4,089	69,700	69,800	4,531	4,353	4,665	4,442	74,700	74,800	4,884	4,705	5,058	4,794
64,800	64,900	4,186	4,007	4,290	4,096	69,800	69,900	4,538	4,360	4,673	4,449	74,800	74,900	4,892	4,712	5,065	4,801
												74,900	75,000	4,900	4,719	5,073	4,808

# Tax rate schedules

The following schedules show the tax rates that apply to given income ranges for each filing status. You must use these schedules if line 10 of Form M1 is \$75,000 or more. Follow the steps for your filing status to determine the tax amount to enter on line 11 of Form M1.

If line 10 of Form M1 is less than \$75,000, you must use the 2009 tax table on pages 22 through 26.

## Single

If line 10 of Form M1 is:		Enter on line 11 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$22,730	-----	5.35%	\$ 0
22,730	74,650	\$1,216.06	+ 7.05%	22,730
74,650	-----	4,876.42	+ 7.85%	74,650

## Married, filing jointly or qualifying widow(er)

If line 10 of Form M1 is:		Enter on line 11 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$ 33,220	-----	5.35%	\$ 0
33,220	131,970	\$1,777.27	+ 7.05%	33,220
131,970	-----	8,739.15	+ 7.85%	131,970

## Married, filing separately

If line 10 of Form M1 is:		Enter on line 11 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$16,610	-----	5.35%	\$ 0
16,610	65,990	\$ 888.64	+ 7.05%	16,610
65,990	-----	4,369.93	+ 7.85%	65,990

## Head of household

If line 10 of Form M1 is:		Enter on line 11 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$27,980	-----	5.35%	\$ 0
27,980	112,420	\$1,496.93	+ 7.05%	27,980
112,420	-----	7,449.95	+ 7.85%	112,420

## DO YOU NEED 2009 FORMS?

Download the forms you need at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

Or, if you prefer:

- Photocopy the forms you need at a neighborhood library,
- Call 651-296-4444 or 1-800-657-3676, or
- Use this order form.

**You'll receive two copies and instructions of each form you order.**

- M1, Minnesota income tax return and instructions
- M13, Payment voucher for late filers
- M14, Deposit vouchers for Minnesota 2010 estimated income tax
- M15, To determine penalty for underpaying estimated tax
- M23, Claim for an income tax refund, military service credit or property tax refund due a deceased taxpayer
- M60, Payment voucher for paying tax owed on Form M1
- M99, Credit for military service in a combat zone
- M1C, Other nonrefundable credits
- M1CD, Child and dependent care credit
- M1CR, Credit for income tax paid to another state
- M1CRN, Credit for nonresident partners on taxes paid to home state
- M1ED, K-12 education credit
- M1H, Credit for new participants in a section 125 employer health insurance plan
- M1LS, For recipients of lump-sum distributions from pension, profit-sharing or stock bonus plans
- M1LTI, Credit for long-term care insurance premiums paid
- M1M, Additions to and subtractions from taxable income
- M1MT, Alternative minimum tax
- M1MTC, Alternative minimum tax credit
- M1NR, For nonresidents and part-year residents
- M1PR, Application for Minnesota property tax refund
- M1PRX, Minnesota amended property tax refund
- M1R, Subtraction for persons age 65 or older or for the permanently and totally disabled
- M1W, For reporting Minnesota income tax withheld
- M1WFC, Minnesota working family credit
- M1X, Minnesota amended income tax return (for 2009)
- JOBZ, Job Opportunity Building Zone (JOBZ) tax benefits
- MWR, Application for exemption from Minnesota income tax withholding for Michigan, North Dakota and Wisconsin residents
- UT1, Individual Use Tax Return

**Forms and income tax fact sheets that are available only from our website include:**

- Form PCR, Application for refund of political campaign contribution
- Fact sheets:
 

#1 Residency	#5 Military personnel	#9 Deceased persons
#2 Part-year residents	#6 Seniors	#12 Past-due returns
#3 Nonresidents	#7 Natural disasters	#13 US gov't interest
#4 Reciprocity	#8 Education expenses	#16 Aliens

Complete and send to: Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421. **Do not use the envelope in this booklet.** (Type or print carefully—this is your mailing label.)

Your name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip code \_\_\_\_\_



MINNESOTA  
PROPERTY  
TAX  
REFUND  
**don't miss out!**

Minnesota has **two** property tax refund programs. You may qualify for one or both...  
**even if you have not qualified in previous years.**

To apply for the property tax refund, use  
**Form M1PR, Minnesota Property Tax Refund**

**For more information, or to request Form M1PR,**  
Visit our website at [www.taxes.state.mn.us/taxes/property](http://www.taxes.state.mn.us/taxes/property), or  
call us at 651-296-4444 or 1-800-657-3676  
(TTY call 711 for Minnesota Relay).

OR....

**File Form M1PR electronically!**

Go to our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us) and click "File a return" on the e-Services menu to see which e-file products are available.