

2011

Minnesota Individual Income Tax Forms and Instructions

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

 **see the back cover**

Website Redesign *Coming mid-2012!*

- NEW DESIGN
- USER TESTED
- SIMPLE NAVIGATION
- PLAIN LANGUAGE
- NEW SEARCH FUNCTIONALITY



Need Help?

Our website, www.revenue.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, 8:00 a.m. to 4:30 p.m.

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

Or, you can write to us at:

- individual.incometax@state.mn.us; or
- 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.revenue.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.

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make it on easy yourself...

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

www.revenue.state.mn.us

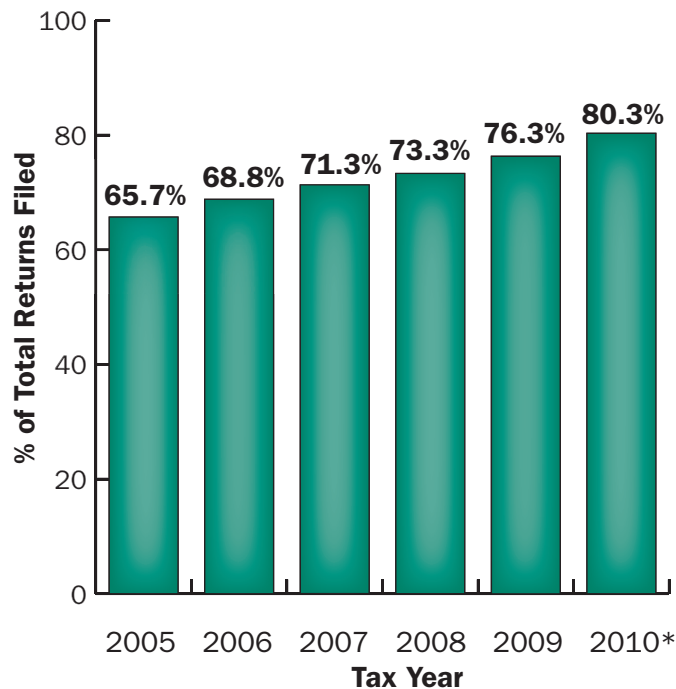
Over 80 percent of Minnesota taxpayers e-file because it:

- 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 2011 include members of the military who have served in a combat zone or hazardous-duty area 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.revenue.state.mn.us.

Percentage of e-filed individual Minnesota returns



*2010 returns processed as of October 11, 2011

What's New for 2011?

Federal Update Legislation

Minnesota has adopted all of the Internal Revenue Code (IRC) changes made to “federal taxable income” from March 18, 2010, through April 14, 2011, effective the same date as the federal changes.

Even though all the changes were adopted for the definition of federal taxable income — which is the starting point on the Minnesota return — the following modifications are added to federal taxable income to arrive at Minnesota taxable income (see instructions for Schedule M1M, *Income Additions and Subtractions*, included in this booklet):

- The increase in the federal standard deduction for married taxpayers — If you took the standard deduction on your federal return and are filing: (1) married filing joint or qualifying widow(er), you are required to add back \$1,950; or (2) married filing separate, you are required to add back \$975.
- The limitation on itemized deductions — If your adjusted gross income exceeds the applicable threshold (e.g., \$84,775 for married filing separate or \$169,550 for all other filers), you are required to add back the amount that would have been limited under prior federal law for itemized deductions.
- The phase out of personal and dependent exemptions — If your adjusted gross income exceeds the applicable threshold (e.g., \$254,350 for married filing joint; \$211,950 for head of household; \$169,550 for single; and \$127,175 for married filing

separate), you are required to add back the amounts that would have been phased out when determining personal exemptions under prior federal law.

In addition, several modifications that Minnesota did not conform to in the past were fully adopted or no longer apply at the federal level. Beginning with tax year 2011, the following lines have been removed from Schedule M1M:

- the additional standard deduction for real estate taxes and/or motor vehicle sales tax;
- the educator expenses and college tuition and fees deduction; and
- discharge of indebtedness income addition.

Important note: Minnesota continues to require an 80 percent addback for bonus depreciation and section 179 expensing of business property.

Political Contribution Refund Suspended Another Two Years

The Political Contribution Refund has been suspended. No refunds will be issued.

Minnesota/Wisconsin Income Tax Reciprocity Benchmark Study

A 2011 law requires the Minnesota Department of Revenue, in conjunction with the Wisconsin Department of Revenue, to conduct a study using information from the 2011 income tax returns of each state. The study must determine the number of

residents of each state who earned personal service income in the other state and the total amount of that income earned in the other state. The study must also determine the change in tax revenue in each state if an income tax reciprocity agreement were resumed between Minnesota and Wisconsin.

To help us gather the necessary information, a section has been added to Form M1 for Minnesota and Wisconsin residents who worked in the other state to provide additional information.

For instructions on completing the reciprocity study section on Form M1, see page 17 of this instruction booklet.

Marriage Credit Reported on New Schedule M1MA

Starting with tax year 2011, the marriage credit will be calculated and reported on Schedule M1MA, *Marriage Credit*. This schedule replaces the worksheet for calculating this credit that was previously included in this booklet.

New Website

A new Department of Revenue website will be launched in mid-2012. The redesigned website will feature simple navigation and better design, allowing users to get information they need as quickly as possible.

The new link is www.revenue.state.mn.us. Until the new site is launched both the new link (www.revenue.state.mn.us) and old link (www.taxes.state.mn.us) will direct visitors to the current site.

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 \$9,500 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 2011 federal income tax return, you must also file a 2011 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 2011.

Did You Move Into or Out of Minnesota During the Year?

If you moved into or out of Minnesota in 2011, you must file Form M1 if you meet the filing requirements for part-year residents.

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

If you considered Minnesota your permanent home in 2011, or for an indefinite period of time, you were a resident for 2011.

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 days or more 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.

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 2011, 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 Income Tax 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

Information for Your Federal Return

State Refund Information—Form 1040, line 10

The Department of Revenue does not mail Form 1099-G, *Certain Government Payments*, to taxpayers.

If you received a state income tax refund in 2011 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 2011 Form 1040. See the 1040 instructions for more information.

To determine the Minnesota income tax refund you received:

- go to www.revenue.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 7

If you itemize on your 2011 federal return, only a portion of your Minnesota vehicle license fee is deductible as personal property tax on line 7 of federal Schedule A of Form 1040. The deduction is allowed only for passenger automobiles, pickup trucks and vans.

To determine line 7 of Schedule A (1040), you must subtract \$35 from your vehicle's *registration tax*.

To find the registration tax:

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

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

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

entirely in Minnesota (*Gross income is income before any deductions or expenses*). This is the amount from line 7 of federal Schedule C, line 1d of Schedule C-EZ or line 9 of Schedule F of Form 1040. Gross income from a partnership or S corporation is the amount on line 21 of Schedule KPI or line 21 of Schedule KS.

General Information *(continued)*

- gross winnings from gambling in Minnesota
- 3 Add step 1 and step 2. If the total is \$9,500 or more, you must file Form M1 and Schedule M1NR.

If the result is less than \$9,500 and you had amounts withheld or 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.

Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. If both of the following conditions applied to you in 2011, 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; 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 Michigan or North Dakota 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 5 of Form M1.
- 3 Enter the amount from line 1 of Form M1 on line 25 of Schedule M1M and on line 6 of Form M1. Place an X in the box on line 25 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, 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 \$9,500 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.

Continued

Members of the Armed Forces

If you are a Minnesota resident, 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, is less than \$9,500, you are not required to file a Minnesota return.

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

Military personnel who are part-year residents or nonresidents: When determining if you are required to file a Minnesota return using the steps on page 4, 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.

Resident military spouses: If you are the spouse of an active duty military member who is stationed outside of Minnesota, any income you earned in the other state is assignable to Minnesota.

Nonresident military spouses: Nonresident military spouses may be exempt from Minnesota tax on personal service income performed in Minnesota if all of the following requirements were met:

- The servicemember was present in Minnesota in compliance with military orders;
- The servicemember was a resident or domiciled in a state other than Minnesota;
- The spouse was in Minnesota solely to be with the servicemember; and
- The spouse had the same state of residency or domicile as the servicemember.

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.

Did You Serve in a Combat Zone at Any Time During 2011?

If so, you are eligible for a credit of \$120 for each month or part of a month you served in a combat zone or hazardous duty area 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.revenue.state.mn.us.

General Information *(continued)*

Due Date for Filing and Paying is April 17

Your 2011 Minnesota Form M1 must be postmarked by, brought to, or electronically filed with the Department of Revenue no later than April 17, 2012. If you file your tax return 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 17, 2012, even if you file your return after the due date.

For fiscal year filers, your tax payment is due on the 15th day of the fourth month after the end of your fiscal year.

Paying Your Tax When Filing Your Return After April 17

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 17. Estimate your total tax and pay the amount you owe electronically, by check or by credit or debit card.

If you pay by check, you must send your tax payment with a completed Form M13, *Income Tax Extension Payment*, by April 17. Do not send in an incomplete Form M1.

To avoid a late filing penalty, you must file your return by October 15, 2012.

Payment Options

Pay Electronically

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

To pay electronically:

- go to www.revenue.state.mn.us, and click "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. When paying electronically, you must use an account not associated with any foreign banks.

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 or Debit Card

You may pay the amount you owe through Official Payments Corporation, a national credit/debit card payment service.



You will be charged a fee to use this service.

Have your Visa, MasterCard, American Express or Discover/Novus credit or debit card ready, and:

- go to www.officialpayments.com; or
- call 1-800-2PAY-TAX (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. 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, *Income Tax Return 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 will not receive your canceled check.

Payment Plans

If you owe taxes, pay as much as you can afford when you file your tax return. If you cannot pay in full by the filing due date, make monthly payments using the M60 payment voucher until you receive a bill. After you receive the bill, you can request a payment plan by contacting the Collection Division at 651-556-3003 or 1-800-657-3909 or apply online at www.revenue.state.mn.us.

All payment plans are subject to a \$50 nonrefundable fee.

You can find additional payment plan information at www.revenue.state.mn.us.

Penalties and Interest

Late Payment Penalty

Your tax is due on the due date of your return—April 17 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 filing 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.

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 fraudulently claiming a refund, you will be assessed a penalty equal to 50 percent of the fraudulently claimed refund.

Continued

General Information *(continued)*

Other Civil and Criminal Penalties

There are penalties for failing to include all taxable income, for errors due to intentionally disregarding the income tax laws, and 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 17, 2012, on any unpaid tax and penalty. The interest rate is determined each year.

The interest rate for 2012 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, include enough postage on your envelope. If you enclose more than three sheets of paper, you will probably need additional postage.

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 2012 after you subtract the amounts of any:

- Minnesota income tax you expect to be withheld from your income for 2012; and
- credits (amounts reported on Form M1, lines 25 through 28) you expect to receive for 2012.

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.revenue.state.mn.us, and click "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. You must use an account not associated with a foreign bank.

If you want to pay by credit or debit card, see *Payment Options* on page 6.

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

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

Reporting Federal Changes

If the Internal Revenue Service (IRS) changes or audits your federal return 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 of the final changes 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

If you are amending your original return, you must file Form M1X within 3½ years of the due date of your original Minnesota return to claim a refund. Do not file a corrected Form M1 for the same year.

Filing on Behalf of a Deceased Person

If a person received income in 2011 that meets the minimum filing requirement 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*.

General Information *(continued)*

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, write to:

Minnesota Revenue
Attn: Separation of Liability Program
Individual Income Tax Division
Mail Station 7701
St. Paul, MN 55146-7701

If You Have Tax Problems

If you have tax problems and cannot resolve them through normal channels, you may contact the Taxpayer Rights Advocate.

Write to:

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

Required Information

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 the return was completed by a paid preparer, include the identification number of the preparer. The preparer is subject to a penalty if the identification number is omitted.

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.

Use of Information

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;

Continued

General Information *(continued)*

- 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 or 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, read page 18. 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. Use your legal name. Do not enter a nickname.

If you live outside of the United States, 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 2011 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 18.

- 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, commissions, bonuses, 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 2011 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 2011 federal adjusted gross income from:

- line 37 of federal Form 1040,
- line 21 of Form 1040A,
- line 4 of Form 1040EZ,
- line 36 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 1–4

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 41 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 or Sales Tax Addition

Minnesota does not allow you to claim deductions for state income tax or sales tax. If you itemized deductions on your 2011 federal Form 1040, you must add back any amounts you deducted on line 5 of federal Schedule A for income tax or sales tax. Complete the Worksheet for Line 2 below.

If you filed Form 1040A or 1040EZ, or did not itemize deductions on Form 1040, skip this line.

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

Partners, Shareholders and Beneficiaries: If you are a partner of a partnership, a shareholder of an S corporation or a beneficiary of a trust, report on line 8 of Schedule M1M income tax passed through to you by the entity, as reported on Schedule KPI, KS or KF. Do not include in line 2 of Form M1.

Worksheet for Line 2

If you itemized deductions, follow the steps below to determine line 2.

- 1 Amount from line 29 of your federal Schedule A _____
- 2 If you are not a dependent, use the table on page 11 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 or sales tax from line 5 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.

Lines 3–6

Line 3—Other Additions (Schedule M1M)

The amount you enter on line 3 will be added to your taxable income. Complete and include Schedule M1M if in 2011, you:

- claimed the federal standard deduction for married filing jointly, married filing separately or qualifying widow(er);
- have an adjusted gross income that exceeds the applicable threshold for the federal removal of the limitation on itemized deductions (\$84,775 for married filing separately or \$169,550 for all other filers);
- have an adjusted gross income that exceeds the applicable threshold to phase out personal exemptions (\$254,350 for married filing jointly; \$211,950 for head of household; \$169,550 for single; and \$127,175 for married filing separately);
- 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 governmental units;
- claimed the bonus depreciation allowance for qualified property on your federal return;
- elected section 179 expensing;
- had state income tax passed through to you as a partner of a partnership, a shareholder of an S corporation or as a beneficiary of a trust;
- claimed the federal deduction for domestic production activities;
- 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 through 2005, 2008, 2009 or 2010 from bonus depreciation on your federal return;
- received a capital gain from a lump-sum distribution from a qualified retirement plan; or
- elected in 2008 or 2009 a 3-, 4- or 5-year net operating loss carryback under the federal Worker, Homeownership and Business Assistance Act of 2009.

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

Minnesota Subtractions Lines 5–7

You may reduce your taxable income if you qualify for a subtraction.

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—Other Subtractions (Schedule M1M)

Complete Schedule M1M, *Income Additions and Subtractions*, if in 2011, you:

- received interest from a government source;
- purchased educational material or services for your qualifying child's K–12 education;
- 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 2006 through 2010, or you received a federal bonus depreciation subtraction in 2011 from an estate or trust;
- reported 80 percent of federal section 179 expensing as an addition to income in a year 2006 through 2010;

Table for Step 2 of Worksheet for Line 2 (on page 10)

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 of the worksheet:

Filing Status	Boxes Checked Above	Dollar Amount for Step 2
single:	0	\$ 5,800
	1	7,250
	2	8,700
married filing jointly, or qualifying widow(er):	0	\$ 9,650
	1	10,800
	2	11,950
	3	13,100
married filing separately:	4	14,250
	0	\$ 4,825
	1	5,975
	2	7,125
head of household:	3	8,275
	4	9,425
	0	\$ 8,500
	1	9,950
	2	11,400

Continued

Lines 6–10

- were age 65 or older (as of January 1, 2012); are permanently and totally disabled and you received federally taxable disability income; and you qualify under 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 or North Dakota, 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;
- received a post service education award for service in an AmeriCorps National Service program;
- claimed the Minnesota subtraction allowed for the net operating loss claimed under the Worker, Homeownership and Business Assistance Act of 2009; or
- reported a prior addback for reacquisition of business indebtedness income.

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

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 2011, 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.*

Tax Before Credits Lines 9–14

Line 9—Tax From Table

Turn to the tax table on pages 24 through 29. Using the amount on line 8, find the tax amount in the column of your filing status. Enter the tax from the table on line 9.

Line 10—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, determine if you are required to pay Minnesota alternative

minimum tax by completing 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 5 of Schedule M1M
 - K-12 education expenses from line 19 of Schedule M1M
 - amortization of pollution-control facilities
 - intangible drilling costs
 - depletion
 - reserves for losses on bad debts of financial institutions

Line instructions continued on page 14.

Qualifying K-12 Education Expenses

In general, education expenses that qualify for *either* the K–12 education subtraction on line 19 of Schedule M1M or the credit on line 27 of Form M1 include:

- instructor fees and tuition for classes or lessons taken **outside** the regular school day *if* the instructor is not the child’s sibling, parent or grandparent;
- purchases of required educational material for use **during** the regular school day;
- fees paid to others for driving your child to and from school **for** the regular 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 regular 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 19 of Schedule M1M. 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 19 of Schedule M1M.

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 19 of Schedule M1M: 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 19 of Schedule M1M: 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 driver’s 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 19 of Schedule M1M: Tutoring* Music lessons*	X X	X X
Include on line 9 of Schedule M1ED or line 19 of Schedule M1M: 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 19 of Schedule M1M: Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 11 of Schedule M1ED or line 19 of Schedule M1M: Fees paid to others for transportation to/from school or for field trips during the regular 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 19 of Schedule M1M: Home computer hardware and educational software***	X	X
<p>Expenses That Do Not Qualify for Either—You cannot claim the following expenses:</p> <ul style="list-style-type: none"> • Costs for you to drive your child to/from school and to/from tutoring, enrichment programs or camps that are not part of the regular school day • Travel expenses, lodging and meals for overnight class trips • Fees paid for and materials and textbooks purchased for use in a program that teaches religious beliefs • Sport camps or lessons • Purchase of books and materials used for tutoring, enrichment programs, academic camps or after-school activities • Tuition and expenses for preschool or post-high school classes • Costs of school lunches • Costs of uniforms used for school, band or sports • Monthly Internet fees • Noneducational software 		

* 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 10–17

- 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 2011
 - gains excluded under IRC section 1202
 - preferences and adjustments from an electing large partnership (from the AMT adjustment boxes from your Schedule K-1 of federal Form 1065-B)
- 3 Add step 1, step 2 and line 40 of Form 1040.
- 4 Subtract lines 4, 14 and 20 of federal Schedule A (1040) from step 3.
- 5 You must complete Schedule M1MT if step 4 is more than:
- **\$62,050** if you are married and filing a joint return or filing as a qualifying widow(er);
 - **\$31,029** if you are married and filing separate returns;
 - **\$46,910** if you are single; or
 - **\$46,034** if you are filing head of household.

Before you complete Schedule M1MT, you must complete Part I of federal Form 6251, even if you were not required to file Form 6251 with your federal return.

On your Schedule M1MT, if line 27 is more than line 28, you must pay Minnesota alternative minimum tax. Include Schedule M1MT and Form 6251 when you file Form M1.

Line 12—Part-Year Residents and Nonresidents (Schedule M1NR)

Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR to determine your Minnesota tax to enter on line 12.

See pages 4 and 5 to determine if you were a resident, part-year resident or nonresident.

If you complete Schedule M1NR, enter the amounts from lines 23 and 24 of Schedule M1NR on lines 12a and 12b of Form M1. Include Schedule M1NR when you file Form M1.

Line 13—Tax on Lump-sum Distribution (Schedule M1LS)

If you received a lump-sum distribution from a pension, profit-sharing or stock bonus plan in 2011, you must file Schedule M1LS, *Tax on Lump-Sum Distribution*, if both of the following conditions apply:

- you filed federal Form 4972; and
- you were a Minnesota resident when you received any portion of the lump-sum distribution.

If you complete Schedule M1LS, include the schedule and Form 4972 when you file Form M1.

Credits Against Tax Lines 16-19

Line 16—Marriage Credit (Schedule M1MA)

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 8 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 Schedule M1MA, *Marriage Credit*, to determine your credit.

Line 17—Credit for Taxes Paid to Another State (Schedule M1CR)

If you were a Minnesota resident for all or part of 2011 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 2011 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2011 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 Form M1.

If you Worked in Michigan or North Dakota:

If you were a full- or part-year resident of Minnesota and had 2011 state income tax withheld by Michigan or North Dakota 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, 517-373-3200, www.michigan.gov/treasury
- North Dakota Office of State Tax Commissioner, 701-328-1243, www.nd.gov/tax

Lines 18–26

Line 18—Other Nonrefundable Credits (Schedule M1C)

Complete Schedule M1C, *Other Nonrefundable Credits*, if you:

- paid premiums in 2011 for a qualified long-term care insurance policy for which you did not receive a federal tax benefit;
- are a veteran who has separated from service and who served in the military for at least 20 years or has a 100 percent service-related disability;
- were a nonresident for all of 2011 and you sold a partnership interest on which some or all of the gain is taxable to Minnesota;
- purchased transit passes to resell or give to your employees;
- paid health insurance premiums for the first 12 months that you participated in a section 125 plan maintained by your employer;
- paid Minnesota alternative minimum tax in prior years and are not required to pay it in 2011; or
- invested in a qualified business in East Grand Forks, Breckenridge, Dilworth, Moorhead or Ortonville, and the business has been certified as qualified for the SEED Capital Investment Program.

Report the total of all credits from Schedule M1C on line 18 of Form M1. Include any schedules you completed when filing your return.

Line 21—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 21. 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 or send a check payable to:

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

Total Payments Lines 23–29

Line 23—Minnesota Income Tax Withheld (Schedule M1W)

If you received W-2, 1099 or W-2G forms, or Schedules KPI, KS or KF showing Minnesota income tax was withheld for you for 2011, 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 24—Minnesota Estimated Tax and Extension Payments

Only three types of payments can be included on line 24. They are:

- your total 2011 Minnesota estimated tax payments made in 2011 and 2012, either paid electronically or with Form M14;
- the portion of your 2010 Minnesota income tax refund designated on your 2010 Form M1 to be applied to 2011 estimated tax; and
- any payment made by the regular 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 25—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 \$37,370 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 qualified expenses match the federal credit for child and dependent care expenses; OR

- you were an operator of a licensed family daycare 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 2011, and you did not participate in a pre-tax dependent care assistance program.

If one of the above conditions applies to you, complete and include 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.

Enter the number of qualifying persons in the box provided on line 25.

Line 26—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 21–23 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 Form M1. Enter the number of your qualifying children in the box provided on line 26.

Lines 27–28

Line 27—K–12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2011 for your qualifying children in grades kindergarten through 12 (K–12). See qualifying expenses on page 13.

Married persons filing separate returns cannot claim this credit.

To qualify, your household income—which is 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 qualifying children is:	Your household 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) and include with Form M1. Enter the number of qualifying children in the box provided on line 27.

Line 28—Business and Investment Credits (Schedule M1B)

Complete and include Schedule M1B, *Business and Investment Credits*, if you qualify for any of the following credits as a sole proprietor or if you received a credit as reported on the Schedule KPI, KS or KF that you received as a partner of a partnership, shareholder of an S corporation or beneficiary of a trust:

- credit for increasing research activities;
- angel investment tax credit (you must have received a certificate from Department of Employment and Economic Development);
- credit for historic structure rehabilitation;
- JOBZ jobs credit;
- credit for tuberculosis testing on cattle (you must have owned cattle in Minnesota and incurred expenses to test your cattle for tuberculosis); or
- enterprise zone credit.

Line instructions continued on page 19.

Did You Purchase Items Over the Internet or Through Mail Order This Year?

Minnesota Use Tax

If you purchased taxable items for your own use without paying sales tax, you probably owe use tax. The use tax is the same rate as the state sales 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 and pay your use tax by April 15 following the year of purchase. To do so:

- Go to www.revenue.state.mn.us and login. Enter your Social Security number and click on "Individual use tax," or
- File a paper Form UT1, *Individual Use Tax Return*.

Form UT1 and Fact Sheet 156, *Use Tax for Individuals*, are available on our website 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 below, you must also pay local use taxes at the rates listed.

Local Use Tax Rates

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

* Cook County's local sales and use tax ended March 31, 2008, and began again on April 1, 2011.

** Owatonna's local sales and use tax ended June 30, 2011.

*** The local sales and use tax for Fergus Falls, Hutchinson and Lanesboro each began Jan. 1, 2012.

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 12b are negative amounts (losses), 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.

Important Reminders

Enclose Schedule M1W When Required

If you are claiming Minnesota income tax withheld on line 23 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 2011 tax records at least through 2015. 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 32 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 will not receive your canceled check.

If You Pay Your Tax After the Due Date

If you pay your tax after April 17, 2012, 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 30–35

Refund or Amount Due Lines 30–35

Line 30—Your Refund

If line 29 is more than line 22, subtract line 22 from line 29, and subtract the amount, if any, on line 33. This is your 2011 Minnesota income tax refund. If the result is zero, you must still file your return.

Of the amount on line 30, you may choose to:

- 1 receive the entire refund in the mail as a paper check (skip lines 31, 32, 34 and 35);
- 2 have the entire refund deposited directly into a checking or savings account (see the line 31 instructions); or
- 3 apply all or a portion of your refund toward your 2012 estimated taxes and receive the remaining amount, if any, in the mail as a paper check (skip lines 31 and 32, and complete lines 34 and 35).

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.

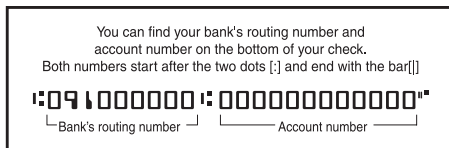
Generally, you must file your 2011 return no later than October 15, 2015, or your right to receive the refund lapses.

Line 31—Direct Deposit of Refund

If you want the refund on line 30 to be directly deposited into your checking or savings account, enter the requested information on line 31.

Note: You must use an account not associated with any foreign banks.

Refer to the sample below to find the routing and account numbers.



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 31, 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 32—Amount You Owe

If line 22 is more than line 29, you owe additional Minnesota income tax for 2011. If the difference is \$500 or more, read the instructions for line 33 to determine line 32.

Subtract line 29 from line 22, and add the amount, if any, from line 33. Enter the result on line 32. 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 17, 2012, 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, enclose the worksheet from the M60 instructions or a separate statement showing how you arrived at the penalty and interest. Do not include the late-filing or late-payment penalty or interest on line 32.

Line 33—Penalty for Underpayment of 2011 Estimated Tax (Schedule M15)

You may owe a penalty if:

- line 20 is more than line 29, 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 33 of Form M1. Also, subtract the penalty amount from line 30 or add it to line 32 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 2012 estimated tax payments or ask your employer to increase your withholding.

Lines 34 and 35—2012 Estimated Tax

If you are paying 2012 estimated tax, you may apply all or part of your 2011 refund to your 2012 estimated tax.

On line 34, enter the portion of line 30 you want refunded to you as a paper check in the mail. You cannot request direct deposit.

On line 35, enter the amount from line 30 you want applied to your 2012 estimated tax. The total of lines 34 and 35 must equal line 30.

If you are not sure whether you must pay 2012 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 8.

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 10 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 2011 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 Any schedules KPI, KS and/or KF you may have received that show 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, and
- 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 2015. 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, keep with your tax records 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	no children	one child	two children	at least	but less than	no children	one child	two children	no children	one child	two children	no children	one child	two children		
1	4	1	4	5	1	4	5	1	4	5	4,900	5,000	95	421	495	95	421	495	9,800	9,900	71	774	985
100	200	3	13	15	3	13	15	3	13	15	5,100	5,200	97	429	505	97	429	505	9,900	10,000	73	774	985
200	300	5	21	25	5	21	25	5	21	25	5,300	5,400	100	446	525	100	446	525	10,000	10,100	69	774	1,005
300	400	7	30	35	7	30	35	7	30	35	5,500	5,600	102	455	535	102	455	535	10,100	10,200	67	774	1,015
400	500	9	38	45	9	38	45	9	38	45	5,700	5,800	110	489	575	110	489	575	10,200	10,300	65	774	1,025
500	600	11	47	55	11	47	55	11	47	55	5,900	6,000	112	497	585	112	497	585	10,300	10,400	63	774	1,035
600	700	12	55	65	12	55	65	12	55	65	6,100	6,200	116	514	605	116	514	605	10,400	10,500	62	774	1,045
700	800	14	64	75	14	64	75	14	64	75	6,300	6,400	116	514	605	116	514	605	10,500	10,600	60	774	1,055
800	900	16	72	85	16	72	85	16	72	85	6,500	6,600	116	514	605	116	514	605	10,600	10,700	58	774	1,065
900	1,000	18	81	95	18	81	95	18	81	95	6,700	6,800	116	514	605	116	514	605	10,700	10,800	56	774	1,075
1,000	1,100	20	89	105	20	89	105	20	89	105	6,900	7,000	114	506	595	114	506	595	10,800	10,900	54	774	1,085
1,100	1,200	22	98	115	22	98	115	22	98	115	7,100	7,200	116	514	605	116	514	605	10,900	11,000	52	774	1,095
1,200	1,300	24	106	125	24	106	125	24	106	125	7,300	7,400	116	514	605	116	514	605	11,000	11,100	50	774	1,105
1,300	1,400	26	115	135	26	115	135	26	115	135	7,500	7,600	116	514	605	116	514	605	11,100	11,200	48	774	1,115
1,400	1,500	28	123	145	28	123	145	28	123	145	7,700	7,800	116	514	605	116	514	605	11,200	11,300	46	774	1,125
1,500	1,600	30	132	155	30	132	155	30	132	155	7,900	8,000	116	514	605	116	514	605	11,300	11,400	44	774	1,135
1,600	1,700	32	140	165	32	140	165	32	140	165	8,100	8,200	116	514	605	116	514	605	11,400	11,500	42	774	1,145
1,700	1,800	33	149	175	33	149	175	33	149	175	8,300	8,400	116	514	605	116	514	605	11,500	11,600	41	774	1,155
1,800	1,900	35	157	185	35	157	185	35	157	185	8,500	8,600	116	514	605	116	514	605	11,600	11,700	39	774	1,165
1,900	2,000	37	166	195	37	166	195	37	166	195	8,700	8,800	116	514	605	116	514	605	11,700	11,800	37	774	1,175
2,000	2,100	39	174	205	39	174	205	39	174	205	9,000	9,100	116	514	605	116	514	605	11,800	11,900	35	774	1,185
2,100	2,200	41	183	215	41	183	215	41	183	215	9,200	9,300	116	514	605	116	514	605	11,900	12,000	33	774	1,195
2,200	2,300	43	191	225	43	191	225	43	191	225	9,400	9,500	116	514	605	116	514	605	12,000	12,100	31	774	1,205
2,300	2,400	45	200	235	45	200	235	45	200	235	9,600	9,700	116	514	605	116	514	605	12,100	12,200	29	774	1,215
2,400	2,500	47	208	245	47	208	245	47	208	245	9,800	9,900	116	514	605	116	514	605	12,200	12,300	27	774	1,225
2,500	2,600	49	217	255	49	217	255	49	217	255	10,000	10,100	116	514	605	116	514	605	12,300	12,400	25	774	1,235
2,600	2,700	51	225	265	51	225	265	51	225	265	10,200	10,300	116	514	605	116	514	605	12,400	12,500	23	774	1,245
2,700	2,800	53	234	275	53	234	275	53	234	275	10,400	10,500	116	514	605	116	514	605	12,500	12,600	21	774	1,255
2,800	2,900	55	242	285	55	242	285	55	242	285	10,600	10,700	116	514	605	116	514	605	12,600	12,700	20	774	1,265
2,900	3,000	56	251	295	56	251	295	56	251	295	10,800	10,900	116	514	605	116	514	605	12,700	12,800	18	774	1,275
3,000	3,100	58	259	305	58	259	305	58	259	305	11,000	11,100	116	514	605	116	514	605	12,800	12,900	16	774	1,285
3,100	3,200	60	268	315	60	268	315	60	268	315	11,200	11,300	116	514	605	116	514	605	12,900	13,000	14	774	1,295
3,200	3,300	62	276	325	62	276	325	62	276	325	11,400	11,500	116	514	605	116	514	605	13,000	13,100	12	774	1,305
3,300	3,400	64	285	335	64	285	335	64	285	335	11,600	11,700	116	514	605	116	514	605	13,100	13,200	10	774	1,315
3,400	3,500	66	293	345	66	293	345	66	293	345	11,800	11,900	116	514	605	116	514	605	13,200	13,300	8	774	1,325
3,500	3,600	68	302	355	68	302	355	68	302	355	12,000	12,100	116	514	605	116	514	605	13,300	13,400	6	774	1,335
3,600	3,700	70	310	365	70	310	365	70	310	365	12,200	12,300	116	514	605	116	514	605	13,400	13,500	4	774	1,345
3,700	3,800	72	319	375	72	319	375	72	319	375	12,400	12,500	116	514	605	116	514	605	13,500	13,600	2	774	1,355
3,800	3,900	74	327	385	74	327	385	74	327	385	12,600	12,700	116	514	605	116	514	605	13,600	13,700	0	774	1,365
3,900	4,000	76	336	395	76	336	395	76	336	395	12,800	12,900	116	514	605	116	514	605	13,700	13,800	0	774	1,375
4,000	4,100	77	344	405	77	344	405	77	344	405	13,000	13,100	116	514	605	116	514	605	13,800	13,900	0	774	1,385
4,100	4,200	79	353	415	79	353	415	79	353	415	13,200	13,300	116	514	605	116	514	605	13,900	14,000	0	774	1,395
4,200	4,300	81	361	425	81	361	425	81	361	425	13,400	13,500	116	514	605	116	514	605	14,000	14,100	0	774	1,405
4,300	4,400	83	370	435	83	370	435	83	370	435	13,600	13,700	116	514	605	116	514	605	14,100	14,200	0	774	1,415
4,400	4,500	85	378	445	85	378	445	85	378	445	13,800	13,900	116	514	605	116	514	605	14,200	14,300	0	774	1,425
4,500	4,600	87	387	455	87	387	455	87	387	455	14,000	14,100	116	514	605	116	514	605	14,300	14,400	0	774	1,435
4,600	4,700	89	395	465	89	395	465	89	395	465	14,200	14,300	116	514	605	116	514	605	14,400	14,500	0	774	1,445
4,700	4,800	91	404	475	91	404	475	91	404	475	14,400	14,500	116	514	605	116	514	605	14,500	14,600	0	774	1,455
4,800	4,900	93	412	485	93	412	485	93	412	485	14,600	14,700	116	514	605	116	514	605	14,600	14,700	0	774	1,465

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						
14,700	14,800	0	774	1,278	77	774	1,278	20,700	20,800	0	874	1,520	927	1,520	26,000	26,100	0	570	1,528	0	861	1,788
14,800	14,900	0	774	1,278	75	774	1,278	20,800	20,900	0	868	1,540	927	1,540	26,100	26,200	0	564	1,518	0	855	1,788
14,900	15,000	0	774	1,278	73	774	1,278	20,900	21,000	0	862	1,560	927	1,560	26,200	26,300	0	559	1,508	0	850	1,788
15,000	15,100	0	774	1,278	71	774	1,278	21,000	21,100	0	857	1,580	927	1,580	26,300	26,400	0	553	1,498	0	844	1,788
15,100	15,200	0	774	1,278	69	774	1,278	21,100	21,200	0	851	1,600	927	1,600	26,400	26,500	0	547	1,487	0	838	1,788
15,200	15,300	0	774	1,278	67	774	1,278	21,200	21,300	0	845	1,620	927	1,620	26,500	26,600	0	541	1,477	0	833	1,788
15,300	15,400	0	774	1,278	65	774	1,278	21,300	21,400	0	839	1,640	927	1,640	26,600	26,700	0	536	1,467	0	827	1,788
15,400	15,500	0	774	1,278	63	774	1,278	21,400	21,500	0	834	1,660	927	1,660	26,700	26,800	0	530	1,456	0	821	1,788
15,500	15,600	0	774	1,278	61	774	1,278	21,500	21,600	0	828	1,680	927	1,680	26,800	26,900	0	524	1,446	0	815	1,788
15,600	15,700	0	774	1,278	59	774	1,278	21,600	21,700	0	822	1,700	927	1,700	26,900	27,000	0	519	1,436	0	810	1,788
15,700	15,800	0	774	1,278	57	774	1,278	21,700	21,800	0	816	1,720	927	1,720	27,000	27,100	0	513	1,425	0	804	1,788
15,800	15,900	0	774	1,278	55	774	1,278	21,800	21,900	0	811	1,740	927	1,740	27,100	27,200	0	507	1,415	0	798	1,788
15,900	16,000	0	779	1,278	54	779	1,278	21,900	22,000	0	805	1,760	927	1,760	27,200	27,300	0	501	1,405	0	792	1,788
16,000	16,100	0	787	1,278	52	787	1,278	22,000	22,100	0	799	1,780	927	1,780	27,300	27,400	0	496	1,395	0	787	1,788
16,100	16,200	0	796	1,278	50	796	1,278	22,100	22,200	0	794	1,788	927	1,788	27,400	27,500	0	490	1,384	0	781	1,788
16,200	16,300	0	804	1,278	48	804	1,278	22,200	22,300	0	788	1,788	927	1,788	27,500	27,600	0	484	1,374	0	775	1,788
16,300	16,400	0	813	1,278	46	813	1,278	22,300	22,400	0	782	1,788	927	1,788	27,600	27,700	0	478	1,364	0	769	1,788
16,400	16,500	0	821	1,278	44	821	1,278	22,400	22,500	0	776	1,788	927	1,788	27,700	27,800	0	473	1,353	0	764	1,788
16,500	16,600	0	830	1,278	42	830	1,278	22,500	22,600	0	771	1,788	927	1,788	27,800	27,900	0	467	1,343	0	758	1,788
16,600	16,700	0	838	1,278	40	838	1,278	22,600	22,700	0	765	1,788	927	1,788	27,900	28,000	0	461	1,333	0	752	1,788
16,700	16,800	0	847	1,278	38	847	1,278	22,700	22,800	0	759	1,788	927	1,788	28,000	28,100	0	455	1,322	0	747	1,788
16,800	16,900	0	855	1,278	36	855	1,278	22,800	22,900	0	753	1,788	927	1,788	28,100	28,200	0	450	1,312	0	741	1,788
16,900	17,000	0	864	1,278	34	864	1,278	22,900	23,000	0	748	1,788	927	1,788	28,200	28,300	0	444	1,302	0	735	1,788
17,000	17,100	0	872	1,278	33	872	1,278	23,000	23,100	0	742	1,788	927	1,788	28,300	28,400	0	438	1,292	0	729	1,788
17,100	17,200	0	881	1,278	31	881	1,278	23,100	23,200	0	736	1,788	927	1,788	28,400	28,500	0	433	1,281	0	724	1,788
17,200	17,300	0	889	1,278	29	889	1,278	23,200	23,300	0	731	1,788	927	1,788	28,500	28,600	0	427	1,271	0	718	1,788
17,300	17,400	0	898	1,278	27	898	1,278	23,300	23,400	0	725	1,788	927	1,788	28,600	28,700	0	421	1,261	0	712	1,784
17,400	17,500	0	906	1,278	25	906	1,278	23,400	23,500	0	719	1,788	927	1,788	28,700	28,800	0	415	1,250	0	706	1,774
17,500	17,600	0	915	1,278	23	915	1,278	23,500	23,600	0	713	1,786	927	1,786	28,800	28,900	0	410	1,240	0	701	1,763
17,600	17,700	0	923	1,278	21	923	1,278	23,600	23,700	0	708	1,776	927	1,788	28,900	29,000	0	404	1,230	0	695	1,753
17,700	17,800	0	927	1,278	19	927	1,278	23,700	23,800	0	702	1,765	927	1,788	29,000	29,100	0	398	1,219	0	689	1,743
17,800	17,900	0	927	1,278	17	927	1,278	23,800	23,900	0	696	1,755	927	1,788	29,100	29,200	0	392	1,209	0	684	1,732
17,900	18,000	0	927	1,278	15	927	1,278	23,900	24,000	0	690	1,745	927	1,788	29,200	29,300	0	387	1,199	0	678	1,722
18,000	18,100	0	927	1,278	13	927	1,278	24,000	24,100	0	685	1,734	927	1,788	29,300	29,400	0	381	1,189	0	672	1,712
18,100	18,200	0	927	1,278	11	927	1,278	24,100	24,200	0	679	1,724	927	1,788	29,400	29,500	0	375	1,178	0	666	1,701
18,200	18,300	0	927	1,278	10	927	1,278	24,200	24,300	0	673	1,714	927	1,788	29,500	29,600	0	370	1,168	0	661	1,691
18,300	18,400	0	927	1,278	8	927	1,278	24,300	24,400	0	668	1,704	927	1,788	29,600	29,700	0	364	1,158	0	655	1,681
18,400	18,500	0	927	1,278	6	927	1,278	24,400	24,500	0	662	1,693	927	1,788	29,700	29,800	0	358	1,147	0	649	1,671
18,500	18,600	0	927	1,278	4	927	1,278	24,500	24,600	0	656	1,683	927	1,788	29,800	29,900	0	352	1,137	0	643	1,660
18,600	18,700	0	927	1,278	2	927	1,278	24,600	24,700	0	650	1,673	927	1,788	29,900	30,000	0	347	1,127	0	638	1,650
18,700	18,800	0	927	1,278	0	927	1,278	24,700	24,800	0	645	1,662	927	1,788	30,000	30,100	0	341	1,116	0	632	1,640
19,500	19,600	0	927	1,280	0	927	1,280	24,800	24,900	0	639	1,652	927	1,788	30,100	30,200	0	335	1,106	0	626	1,629
19,600	19,700	0	927	1,300	0	927	1,300	24,900	25,000	0	633	1,642	927	1,788	30,200	30,300	0	329	1,096	0	621	1,619
19,700	19,800	0	927	1,320	0	927	1,320	25,000	25,100	0	627	1,631	927	1,788	30,300	30,400	0	324	1,086	0	615	1,609
19,800	19,900	0	925	1,340	0	925	1,340	25,100	25,200	0	622	1,621	927	1,788	30,400	30,500	0	318	1,075	0	609	1,598
19,900	20,000	0	920	1,360	0	927	1,360	25,200	25,300	0	616	1,611	927	1,788	30,500	30,600	0	312	1,065	0	603	1,588
20,000	20,100	0	914	1,380	0	927	1,380	25,300	25,400	0	610	1,601	927	1,788	30,600	30,700	0	307	1,055	0	598	1,578
20,100	20,200	0	908	1,400	0	927	1,400	25,400	25,500	0	604	1,590	927	1,788	30,700	30,800	0	301	1,044	0	592	1,568
20,200	20,300	0	897	1,420	0	927	1,420	25,500	25,600	0	599	1,580	927	1,788	30,800	30,900	0	295	1,034	0	586	1,557
20,300	20,400	0	892	1,440	0	927	1,440	25,600	25,700	0	593	1,570	927	1,788	30,900	31,000	0	289	1,024	0	580	1,547
20,400	20,500	0	891	1,460	0	927	1,460	25,700	25,800	0	587	1,559	927	1,788	31,000	31,100	0	284	1,013	0	575	1,537
20,500	20,600	0	885	1,480	0	927	1,480	25,800	25,900	0	582	1,549	927	1,788	31,100	31,200	0	278	1,003	0	569	1,526
20,600	20,700	0	880	1,500	0	927	1,500	25,900	26,000	0	576	1,539	927	1,788	31,200	31,300	0	272	993	0	563	1,516

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	no children	one child	two children	your credit is	at least	but less than	no children	one child	two children	your credit is	at least	but less than	no children	one child	two children	your credit is	at least	but less than	no children	one child	two children	your credit is	at least	but less than	no children	one child	two children	your credit is
31,300	31,400	0	266	983	0	557	1,506	36,200	36,300	0	478	1001	36,200	36,300	0	277	1001	41,100	41,200	0	0	0	0	0	41,100	41,200	0	0	0	0	496
31,400	31,500	0	261	972	0	552	1,495	36,300	36,400	0	468	991	36,300	36,400	0	271	991	41,200	41,300	0	0	0	0	0	41,200	41,300	0	0	0	0	486
31,500	31,600	0	255	962	0	546	1,485	36,400	36,500	0	457	980	36,400	36,500	0	265	980	41,300	41,400	0	0	0	0	0	41,300	41,400	0	0	0	0	476
31,600	31,700	0	249	952	0	540	1,475	36,500	36,600	0	447	970	36,500	36,600	0	260	970	41,400	41,500	0	0	0	0	0	41,400	41,500	0	0	0	0	465
31,700	31,800	0	243	941	0	535	1,465	36,600	36,700	0	437	960	36,600	36,700	0	254	960	41,500	41,600	0	0	0	0	0	41,500	41,600	0	0	0	0	455
31,800	31,900	0	238	931	0	529	1,454	36,700	36,800	0	426	950	36,700	36,800	0	248	950	41,600	41,700	0	0	0	0	0	41,600	41,700	0	0	0	0	445
31,900	32,000	0	232	921	0	523	1,444	36,800	36,900	0	416	939	36,800	36,900	0	242	939	41,700	41,800	0	0	0	0	0	41,700	41,800	0	0	0	0	435
32,000	32,100	0	226	910	0	517	1,434	36,900	37,000	0	406	929	36,900	37,000	0	237	929	41,800	41,900	0	0	0	0	0	41,800	41,900	0	0	0	0	424
32,100	32,200	0	221	900	0	512	1,423	37,000	37,100	0	395	919	37,000	37,100	0	231	919	41,900	42,000	0	0	0	0	0	41,900	42,000	0	0	0	0	414
32,200	32,300	0	215	890	0	506	1,413	37,100	37,200	0	385	908	37,100	37,200	0	225	908	42,000	42,100	0	0	0	0	0	42,000	42,100	0	0	0	0	404
32,300	32,400	0	209	880	0	500	1,403	37,200	37,300	0	375	898	37,200	37,300	0	219	898	42,100	42,200	0	0	0	0	0	42,100	42,200	0	0	0	0	393
32,400	32,500	0	203	869	0	494	1,392	37,300	37,400	0	365	888	37,300	37,400	0	214	888	42,200	42,300	0	0	0	0	0	42,200	42,300	0	0	0	0	383
32,500	32,600	0	198	859	0	489	1,382	37,400	37,500	0	354	877	37,400	37,500	0	208	877	42,300	42,400	0	0	0	0	0	42,300	42,400	0	0	0	0	373
32,600	32,700	0	192	849	0	483	1,372	37,500	37,600	0	344	867	37,500	37,600	0	202	867	42,400	42,500	0	0	0	0	0	42,400	42,500	0	0	0	0	362
32,700	32,800	0	186	838	0	477	1,362	37,600	37,700	0	334	857	37,600	37,700	0	196	857	42,500	42,600	0	0	0	0	0	42,500	42,600	0	0	0	0	352
32,800	32,900	0	180	828	0	472	1,351	37,700	37,800	0	323	847	37,700	37,800	0	191	847	42,600	42,700	0	0	0	0	0	42,600	42,700	0	0	0	0	342
32,900	33,000	0	175	818	0	466	1,341	37,800	37,900	0	313	836	37,800	37,900	0	185	836	42,700	42,800	0	0	0	0	0	42,700	42,800	0	0	0	0	332
33,000	33,100	0	169	807	0	460	1,331	37,900	38,000	0	303	826	37,900	38,000	0	179	826	42,800	42,900	0	0	0	0	0	42,800	42,900	0	0	0	0	321
33,100	33,200	0	163	797	0	454	1,320	38,000	38,100	0	292	816	38,000	38,100	0	174	816	42,900	43,000	0	0	0	0	0	42,900	43,000	0	0	0	0	311
33,200	33,300	0	158	787	0	449	1,310	38,100	38,200	0	282	805	38,100	38,200	0	168	805	43,000	43,100	0	0	0	0	0	43,000	43,100	0	0	0	0	301
33,300	33,400	0	152	777	0	443	1,300	38,200	38,300	0	272	795	38,200	38,300	0	162	795	43,100	43,200	0	0	0	0	0	43,100	43,200	0	0	0	0	290
33,400	33,500	0	146	766	0	437	1,289	38,300	38,400	0	262	785	38,300	38,400	0	156	785	43,200	43,300	0	0	0	0	0	43,200	43,300	0	0	0	0	280
33,500	33,600	0	140	756	0	431	1,279	38,400	38,500	0	251	774	38,400	38,500	0	151	774	43,300	43,400	0	0	0	0	0	43,300	43,400	0	0	0	0	270
33,600	33,700	0	135	746	0	426	1,269	38,500	38,600	0	241	764	38,500	38,600	0	145	764	43,400	43,500	0	0	0	0	0	43,400	43,500	0	0	0	0	259
33,700	33,800	0	129	735	0	420	1,259	38,600	38,700	0	231	754	38,600	38,700	0	139	754	43,500	43,600	0	0	0	0	0	43,500	43,600	0	0	0	0	249
33,800	33,900	0	123	725	0	414	1,248	38,700	38,800	0	220	744	38,700	38,800	0	133	744	43,600	43,700	0	0	0	0	0	43,600	43,700	0	0	0	0	239
33,900	34,000	0	117	715	0	409	1,238	38,800	38,900	0	210	733	38,800	38,900	0	128	733	43,700	43,800	0	0	0	0	0	43,700	43,800	0	0	0	0	229
34,000	34,100	0	112	704	0	403	1,228	38,900	39,000	0	200	723	38,900	39,000	0	122	723	43,800	43,900	0	0	0	0	0	43,800	43,900	0	0	0	0	218
34,100	34,200	0	106	694	0	397	1,217	39,000	39,100	0	189	713	39,000	39,100	0	116	713	43,900	44,000	0	0	0	0	0	43,900	44,000	0	0	0	0	208
34,200	34,300	0	100	684	0	391	1,207	39,100	39,200	0	179	702	39,100	39,200	0	111	702	44,000	44,100	0	0	0	0	0	44,000	44,100	0	0	0	0	198
34,300	34,400	0	95	674	0	386	1,197	39,200	39,300	0	169	692	39,200	39,300	0	105	692	44,100	44,200	0	0	0	0	0	44,100	44,200	0	0	0	0	187
34,400	34,500	0	89	663	0	380	1,186	39,300	39,400	0	159	682	39,300	39,400	0	99	682	44,200	44,300	0	0	0	0	0	44,200	44,300	0	0	0	0	177
34,500	34,600	0	83	653	0	374	1,176	39,400	39,500	0	148	671	39,400	39,500	0	93	671	44,300	44,400	0	0	0	0	0	44,300	44,400	0	0	0	0	167
34,600	34,700	0	77	643	0	368	1,166	39,500	39,600	0	138	661	39,500	39,600	0	88	661	44,400	44,500	0	0	0	0	0	44,400	44,500	0	0	0	0	156
34,700	34,800	0	72	632	0	363	1,156	39,600	39,700	0	128	651	39,600	39,700	0	82	651	44,500	44,600	0	0	0	0	0	44,500	44,600	0	0	0	0	146
34,800	34,900	0	66	622	0	357	1,145	39,700	39,800	0	118	641	39,700	39,800	0	76	641	44,600	44,700	0	0	0	0	0	44,600	44,700	0	0	0	0	136
34,900	35,000	0	60	612	0	351	1,135	39,800	39,900	0	107	630	39,800	39,900	0	70	630	44,700	44,800	0	0	0	0	0	44,700	44,800	0	0	0	0	126
35,000	35,100	0	54	601	0	345	1,125	39,900	40,000	0	97	620	39,900	40,000	0	65	620	44,800	44,900	0	0	0	0	0	44,800	44,900	0	0	0	0	115
35,100	35,200	0	49	591	0	340	1,114	40,000	40,100	0	86	610	40,000	40,100	0	59	610	44,900	45,000	0	0	0	0	0	44,900	45,000	0	0	0	0	105
35,200	35,300	0	43	581	0	334	1,104	40,100	40,200	0	76	600	40,100	40,200	0	53	599	45,000	45,100	0	0	0	0	0	45,000	45,100	0	0	0	0	95
35,300	35,400	0	37	571	0	328	1,094	40,200	40,300	0	66	589	40,200	40,300	0	48	589	45,100	45,200	0	0	0	0	0	45,100	45,200	0	0	0	0	84
35,400	35,500	0	31	560	0	323	1,083	40,300	40,400	0	56	579	40,300	40,400	0	42	579	45,200	45,300	0	0	0	0	0	45,200	45,300	0	0	0	0	74
35,500	35,600	0	26	550	0	317	1,073	40,400	40,500	0	45	568	40,400	40,500	0	36	568	45,300	45,400	0	0	0	0	0	45,300	45,400	0	0	0	0	64
35,600	35,700	0	20	540	0	311	1,063	40,500	40,600	0	35	558	40,500	40,600	0	30	558	45,400	45,500	0	0	0	0	0	45,400	45,500	0	0	0	0	53
35,700	35,800	0	14	529	0	305	1,053	40,600	40,700	0	25	548	40,600	40,700	0	25	548	45,500	4												

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If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, 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 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 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

2011 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, 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 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
14,900	15,000	800	800	800	800	19,900	20,000	1,067	1,067	1,119	1,067	24,900	25,000	1,366	1,335	1,472	1,335
15,000	15,100	805	805	805	805	20,000	20,100	1,073	1,073	1,126	1,073	25,000	25,100	1,373	1,340	1,479	1,340
15,100	15,200	811	811	811	811	20,100	20,200	1,078	1,078	1,133	1,078	25,100	25,200	1,380	1,346	1,486	1,346
15,200	15,300	816	816	816	816	20,200	20,300	1,083	1,083	1,141	1,083	25,200	25,300	1,387	1,351	1,493	1,351
15,300	15,400	821	821	821	821	20,300	20,400	1,089	1,089	1,148	1,089	25,300	25,400	1,394	1,356	1,500	1,356
15,400	15,500	827	827	827	827	20,400	20,500	1,094	1,094	1,155	1,094	25,400	25,500	1,402	1,362	1,507	1,362
15,500	15,600	832	832	832	832	20,500	20,600	1,099	1,099	1,162	1,099	25,500	25,600	1,409	1,367	1,514	1,367
15,600	15,700	837	837	837	837	20,600	20,700	1,105	1,105	1,169	1,105	25,600	25,700	1,416	1,372	1,521	1,372
15,700	15,800	843	843	843	843	20,700	20,800	1,110	1,110	1,176	1,110	25,700	25,800	1,423	1,378	1,528	1,378
15,800	15,900	848	848	848	848	20,800	20,900	1,115	1,115	1,183	1,115	25,800	25,900	1,430	1,383	1,535	1,383
15,900	16,000	853	853	853	853	20,900	21,000	1,121	1,121	1,190	1,121	25,900	26,000	1,437	1,388	1,542	1,388
16,000	16,100	859	859	859	859	21,000	21,100	1,126	1,126	1,197	1,126	26,000	26,100	1,444	1,394	1,549	1,394
16,100	16,200	864	864	864	864	21,100	21,200	1,132	1,132	1,204	1,132	26,100	26,200	1,451	1,399	1,556	1,399
16,200	16,300	869	869	869	869	21,200	21,300	1,137	1,137	1,211	1,137	26,200	26,300	1,458	1,404	1,564	1,404
16,300	16,400	875	875	875	875	21,300	21,400	1,142	1,142	1,218	1,142	26,300	26,400	1,465	1,410	1,571	1,410
16,400	16,500	880	880	880	880	21,400	21,500	1,148	1,148	1,225	1,148	26,400	26,500	1,472	1,415	1,578	1,415
16,500	16,600	885	885	885	885	21,500	21,600	1,153	1,153	1,232	1,153	26,500	26,600	1,479	1,420	1,585	1,420
16,600	16,700	891	891	891	891	21,600	21,700	1,158	1,158	1,239	1,158	26,600	26,700	1,486	1,426	1,592	1,426
16,700	16,800	896	896	896	896	21,700	21,800	1,164	1,164	1,246	1,164	26,700	26,800	1,493	1,431	1,599	1,431
16,800	16,900	901	901	901	901	21,800	21,900	1,169	1,169	1,253	1,169	26,800	26,900	1,500	1,436	1,606	1,436
16,900	17,000	907	907	908	907	21,900	22,000	1,174	1,174	1,260	1,174	26,900	27,000	1,507	1,442	1,613	1,442
17,000	17,100	912	912	915	912	22,000	22,100	1,180	1,180	1,267	1,180	27,000	27,100	1,514	1,447	1,620	1,447
17,100	17,200	918	918	922	918	22,100	22,200	1,185	1,185	1,274	1,185	27,100	27,200	1,521	1,453	1,627	1,453
17,200	17,300	923	923	929	923	22,200	22,300	1,190	1,190	1,282	1,190	27,200	27,300	1,528	1,458	1,634	1,458
17,300	17,400	928	928	936	928	22,300	22,400	1,196	1,196	1,289	1,196	27,300	27,400	1,535	1,463	1,641	1,463
17,400	17,500	934	934	943	934	22,400	22,500	1,201	1,201	1,296	1,201	27,400	27,500	1,543	1,469	1,648	1,469
17,500	17,600	939	939	950	939	22,500	22,600	1,206	1,206	1,303	1,206	27,500	27,600	1,550	1,474	1,655	1,474
17,600	17,700	944	944	957	944	22,600	22,700	1,212	1,212	1,310	1,212	27,600	27,700	1,557	1,479	1,662	1,479
17,700	17,800	950	950	964	950	22,700	22,800	1,217	1,217	1,317	1,217	27,700	27,800	1,564	1,485	1,669	1,485
17,800	17,900	955	955	971	955	22,800	22,900	1,222	1,222	1,324	1,222	27,800	27,900	1,571	1,490	1,676	1,490
17,900	18,000	960	960	978	960	22,900	23,000	1,228	1,228	1,331	1,228	27,900	28,000	1,578	1,495	1,683	1,495
18,000	18,100	966	966	985	966	23,000	23,100	1,233	1,233	1,338	1,233	28,000	28,100	1,585	1,501	1,690	1,501
18,100	18,200	971	971	992	971	23,100	23,200	1,239	1,239	1,345	1,239	28,100	28,200	1,592	1,506	1,697	1,506
18,200	18,300	976	976	1,000	976	23,200	23,300	1,246	1,244	1,352	1,244	28,200	28,300	1,599	1,511	1,705	1,511
18,300	18,400	982	982	1,007	982	23,300	23,400	1,253	1,249	1,359	1,249	28,300	28,400	1,606	1,517	1,712	1,517
18,400	18,500	987	987	1,014	987	23,400	23,500	1,261	1,255	1,366	1,255	28,400	28,500	1,613	1,522	1,719	1,522
18,500	18,600	992	992	1,021	992	23,500	23,600	1,268	1,260	1,373	1,260	28,500	28,600	1,620	1,527	1,726	1,529
18,600	18,700	998	998	1,028	998	23,600	23,700	1,275	1,265	1,380	1,265	28,600	28,700	1,627	1,533	1,733	1,536
18,700	18,800	1,003	1,003	1,035	1,003	23,700	23,800	1,282	1,271	1,387	1,271	28,700	28,800	1,634	1,538	1,740	1,543
18,800	18,900	1,008	1,008	1,042	1,008	23,800	23,900	1,289	1,276	1,394	1,276	28,800	28,900	1,641	1,543	1,747	1,550
18,900	19,000	1,014	1,014	1,049	1,014	23,900	24,000	1,296	1,281	1,401	1,281	28,900	29,000	1,648	1,549	1,754	1,557
19,000	19,100	1,019	1,019	1,056	1,019	24,000	24,100	1,303	1,287	1,408	1,287	29,000	29,100	1,655	1,554	1,761	1,565
19,100	19,200	1,025	1,025	1,063	1,025	24,100	24,200	1,310	1,292	1,415	1,292	29,100	29,200	1,662	1,560	1,768	1,572
19,200	19,300	1,030	1,030	1,070	1,030	24,200	24,300	1,317	1,297	1,423	1,297	29,200	29,300	1,669	1,565	1,775	1,579
19,300	19,400	1,035	1,035	1,077	1,035	24,300	24,400	1,324	1,303	1,430	1,303	29,300	29,400	1,676	1,570	1,782	1,586
19,400	19,500	1,041	1,041	1,084	1,041	24,400	24,500	1,331	1,308	1,437	1,308	29,400	29,500	1,684	1,576	1,789	1,593
19,500	19,600	1,046	1,046	1,091	1,046	24,500	24,600	1,338	1,313	1,444	1,313	29,500	29,600	1,691	1,581	1,796	1,600
19,600	19,700	1,051	1,051	1,098	1,051	24,600	24,700	1,345	1,319	1,451	1,319	29,600	29,700	1,698	1,586	1,803	1,607
19,700	19,800	1,057	1,057	1,105	1,057	24,700	24,800	1,352	1,324	1,458	1,324	29,700	29,800	1,705	1,592	1,810	1,614
19,800	19,900	1,062	1,062	1,112	1,062	24,800	24,900	1,359	1,329	1,465	1,329	29,800	29,900	1,712	1,597	1,817	1,621

2011 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, 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 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
29,900	30,000	1,719	1,602	1,824	1,628	34,900	35,000	2,071	1,890	2,177	1,980	39,900	40,000	2,424	2,242	2,529	2,333
30,000	30,100	1,726	1,608	1,831	1,635	35,000	35,100	2,078	1,897	2,184	1,988	40,000	40,100	2,431	2,249	2,536	2,340
30,100	30,200	1,733	1,613	1,838	1,642	35,100	35,200	2,085	1,904	2,191	1,995	40,100	40,200	2,438	2,256	2,543	2,347
30,200	30,300	1,740	1,618	1,846	1,649	35,200	35,300	2,092	1,911	2,198	2,002	40,200	40,300	2,445	2,264	2,551	2,354
30,300	30,400	1,747	1,624	1,853	1,656	35,300	35,400	2,099	1,918	2,205	2,009	40,300	40,400	2,452	2,271	2,558	2,361
30,400	30,500	1,754	1,629	1,860	1,663	35,400	35,500	2,107	1,925	2,212	2,016	40,400	40,500	2,459	2,278	2,565	2,368
30,500	30,600	1,761	1,634	1,867	1,670	35,500	35,600	2,114	1,932	2,219	2,023	40,500	40,600	2,466	2,285	2,572	2,375
30,600	30,700	1,768	1,640	1,874	1,677	35,600	35,700	2,121	1,939	2,226	2,030	40,600	40,700	2,473	2,292	2,579	2,382
30,700	30,800	1,775	1,645	1,881	1,684	35,700	35,800	2,128	1,946	2,233	2,037	40,700	40,800	2,480	2,299	2,586	2,389
30,800	30,900	1,782	1,650	1,888	1,691	35,800	35,900	2,135	1,953	2,240	2,044	40,800	40,900	2,487	2,306	2,593	2,396
30,900	31,000	1,789	1,656	1,895	1,698	35,900	36,000	2,142	1,960	2,247	2,051	40,900	41,000	2,494	2,313	2,600	2,403
31,000	31,100	1,796	1,661	1,902	1,706	36,000	36,100	2,149	1,967	2,254	2,058	41,000	41,100	2,501	2,320	2,607	2,411
31,100	31,200	1,803	1,667	1,909	1,713	36,100	36,200	2,156	1,974	2,261	2,065	41,100	41,200	2,508	2,327	2,614	2,418
31,200	31,300	1,810	1,672	1,916	1,720	36,200	36,300	2,163	1,982	2,269	2,072	41,200	41,300	2,515	2,334	2,621	2,425
31,300	31,400	1,817	1,677	1,923	1,727	36,300	36,400	2,170	1,989	2,276	2,079	41,300	41,400	2,522	2,341	2,628	2,432
31,400	31,500	1,825	1,683	1,930	1,734	36,400	36,500	2,177	1,996	2,283	2,086	41,400	41,500	2,530	2,348	2,635	2,439
31,500	31,600	1,832	1,688	1,937	1,741	36,500	36,600	2,184	2,003	2,290	2,093	41,500	41,600	2,537	2,355	2,642	2,446
31,600	31,700	1,839	1,693	1,944	1,748	36,600	36,700	2,191	2,010	2,297	2,100	41,600	41,700	2,544	2,362	2,649	2,453
31,700	31,800	1,846	1,699	1,951	1,755	36,700	36,800	2,198	2,017	2,304	2,107	41,700	41,800	2,551	2,369	2,656	2,460
31,800	31,900	1,853	1,704	1,958	1,762	36,800	36,900	2,205	2,024	2,311	2,114	41,800	41,900	2,558	2,376	2,663	2,467
31,900	32,000	1,860	1,709	1,965	1,769	36,900	37,000	2,212	2,031	2,318	2,121	41,900	42,000	2,565	2,383	2,670	2,474
32,000	32,100	1,867	1,715	1,972	1,776	37,000	37,100	2,219	2,038	2,325	2,129	42,000	42,100	2,572	2,390	2,677	2,481
32,100	32,200	1,874	1,720	1,979	1,783	37,100	37,200	2,226	2,045	2,332	2,136	42,100	42,200	2,579	2,397	2,684	2,488
32,200	32,300	1,881	1,725	1,987	1,790	37,200	37,300	2,233	2,052	2,339	2,143	42,200	42,300	2,586	2,405	2,692	2,495
32,300	32,400	1,888	1,731	1,994	1,797	37,300	37,400	2,240	2,059	2,346	2,150	42,300	42,400	2,593	2,412	2,699	2,502
32,400	32,500	1,895	1,736	2,001	1,804	37,400	37,500	2,248	2,066	2,353	2,157	42,400	42,500	2,600	2,419	2,706	2,509
32,500	32,600	1,902	1,741	2,008	1,811	37,500	37,600	2,255	2,073	2,360	2,164	42,500	42,600	2,607	2,426	2,713	2,516
32,600	32,700	1,909	1,747	2,015	1,818	37,600	37,700	2,262	2,080	2,367	2,171	42,600	42,700	2,614	2,433	2,720	2,523
32,700	32,800	1,916	1,752	2,022	1,825	37,700	37,800	2,269	2,087	2,374	2,178	42,700	42,800	2,621	2,440	2,727	2,530
32,800	32,900	1,923	1,757	2,029	1,832	37,800	37,900	2,276	2,094	2,381	2,185	42,800	42,900	2,628	2,447	2,734	2,537
32,900	33,000	1,930	1,763	2,036	1,839	37,900	38,000	2,283	2,101	2,388	2,192	42,900	43,000	2,635	2,454	2,741	2,544
33,000	33,100	1,937	1,768	2,043	1,847	38,000	38,100	2,290	2,108	2,395	2,199	43,000	43,100	2,642	2,461	2,748	2,552
33,100	33,200	1,944	1,774	2,050	1,854	38,100	38,200	2,297	2,115	2,402	2,206	43,100	43,200	2,649	2,468	2,755	2,559
33,200	33,300	1,951	1,779	2,057	1,861	38,200	38,300	2,304	2,123	2,410	2,213	43,200	43,300	2,656	2,475	2,762	2,566
33,300	33,400	1,958	1,784	2,064	1,868	38,300	38,400	2,311	2,130	2,417	2,220	43,300	43,400	2,663	2,482	2,769	2,573
33,400	33,500	1,966	1,790	2,071	1,875	38,400	38,500	2,318	2,137	2,424	2,227	43,400	43,500	2,671	2,489	2,776	2,580
33,500	33,600	1,973	1,795	2,078	1,882	38,500	38,600	2,325	2,144	2,431	2,234	43,500	43,600	2,678	2,496	2,783	2,587
33,600	33,700	1,980	1,800	2,085	1,889	38,600	38,700	2,332	2,151	2,438	2,241	43,600	43,700	2,685	2,503	2,790	2,594
33,700	33,800	1,987	1,806	2,092	1,896	38,700	38,800	2,339	2,158	2,445	2,248	43,700	43,800	2,692	2,510	2,797	2,601
33,800	33,900	1,994	1,812	2,099	1,903	38,800	38,900	2,346	2,165	2,452	2,255	43,800	43,900	2,699	2,517	2,804	2,608
33,900	34,000	2,001	1,819	2,106	1,910	38,900	39,000	2,353	2,172	2,459	2,262	43,900	44,000	2,706	2,524	2,811	2,615
34,000	34,100	2,008	1,826	2,113	1,917	39,000	39,100	2,360	2,179	2,466	2,270	44,000	44,100	2,713	2,531	2,818	2,622
34,100	34,200	2,015	1,833	2,120	1,924	39,100	39,200	2,367	2,186	2,473	2,277	44,100	44,200	2,720	2,538	2,825	2,629
34,200	34,300	2,022	1,841	2,128	1,931	39,200	39,300	2,374	2,193	2,480	2,284	44,200	44,300	2,727	2,546	2,833	2,636
34,300	34,400	2,029	1,848	2,135	1,938	39,300	39,400	2,381	2,200	2,487	2,291	44,300	44,400	2,734	2,553	2,840	2,643
34,400	34,500	2,036	1,855	2,142	1,945	39,400	39,500	2,389	2,207	2,494	2,298	44,400	44,500	2,741	2,560	2,847	2,650
34,500	34,600	2,043	1,862	2,149	1,952	39,500	39,600	2,396	2,214	2,501	2,305	44,500	44,600	2,748	2,567	2,854	2,657
34,600	34,700	2,050	1,869	2,156	1,959	39,600	39,700	2,403	2,221	2,508	2,312	44,600	44,700	2,755	2,574	2,861	2,664
34,700	34,800	2,057	1,876	2,163	1,966	39,700	39,800	2,410	2,228	2,515	2,319	44,700	44,800	2,762	2,581	2,868	2,671
34,800	34,900	2,064	1,883	2,170	1,973	39,800	39,900	2,417	2,235	2,522	2,326	44,800	44,900	2,769	2,588	2,875	2,678

2011 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, 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 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
44,900	45,000	2,776	2,595	2,882	2,685	49,900	50,000	3,129	2,947	3,234	3,038	54,900	55,000	3,481	3,300	3,587	3,390
45,000	45,100	2,783	2,602	2,889	2,693	50,000	50,100	3,136	2,954	3,241	3,045	55,000	55,100	3,488	3,307	3,594	3,398
45,100	45,200	2,790	2,609	2,896	2,700	50,100	50,200	3,143	2,961	3,248	3,052	55,100	55,200	3,495	3,314	3,601	3,405
45,200	45,300	2,797	2,616	2,903	2,707	50,200	50,300	3,150	2,969	3,256	3,059	55,200	55,300	3,502	3,321	3,608	3,412
45,300	45,400	2,804	2,623	2,910	2,714	50,300	50,400	3,157	2,976	3,263	3,066	55,300	55,400	3,509	3,328	3,615	3,419
45,400	45,500	2,812	2,630	2,917	2,721	50,400	50,500	3,164	2,983	3,270	3,073	55,400	55,500	3,517	3,335	3,622	3,426
45,500	45,600	2,819	2,637	2,924	2,728	50,500	50,600	3,171	2,990	3,277	3,080	55,500	55,600	3,524	3,342	3,629	3,433
45,600	45,700	2,826	2,644	2,931	2,735	50,600	50,700	3,178	2,997	3,284	3,087	55,600	55,700	3,531	3,349	3,636	3,440
45,700	45,800	2,833	2,651	2,938	2,742	50,700	50,800	3,185	3,004	3,291	3,094	55,700	55,800	3,538	3,356	3,643	3,447
45,800	45,900	2,840	2,658	2,945	2,749	50,800	50,900	3,192	3,011	3,298	3,101	55,800	55,900	3,545	3,363	3,650	3,454
45,900	46,000	2,847	2,665	2,952	2,756	50,900	51,000	3,199	3,018	3,305	3,108	55,900	56,000	3,552	3,370	3,657	3,461
46,000	46,100	2,854	2,672	2,959	2,763	51,000	51,100	3,206	3,025	3,312	3,116	56,000	56,100	3,559	3,377	3,664	3,468
46,100	46,200	2,861	2,679	2,966	2,770	51,100	51,200	3,213	3,032	3,319	3,123	56,100	56,200	3,566	3,384	3,671	3,475
46,200	46,300	2,868	2,687	2,974	2,777	51,200	51,300	3,220	3,039	3,326	3,130	56,200	56,300	3,573	3,392	3,679	3,482
46,300	46,400	2,875	2,694	2,981	2,784	51,300	51,400	3,227	3,046	3,333	3,137	56,300	56,400	3,580	3,399	3,686	3,489
46,400	46,500	2,882	2,701	2,988	2,791	51,400	51,500	3,235	3,053	3,340	3,144	56,400	56,500	3,587	3,406	3,693	3,496
46,500	46,600	2,889	2,708	2,995	2,798	51,500	51,600	3,242	3,060	3,347	3,151	56,500	56,600	3,594	3,413	3,700	3,503
46,600	46,700	2,896	2,715	3,002	2,805	51,600	51,700	3,249	3,067	3,354	3,158	56,600	56,700	3,601	3,420	3,707	3,510
46,700	46,800	2,903	2,722	3,009	2,812	51,700	51,800	3,256	3,074	3,361	3,165	56,700	56,800	3,608	3,427	3,714	3,517
46,800	46,900	2,910	2,729	3,016	2,819	51,800	51,900	3,263	3,081	3,368	3,172	56,800	56,900	3,615	3,434	3,721	3,524
46,900	47,000	2,917	2,736	3,023	2,826	51,900	52,000	3,270	3,088	3,375	3,179	56,900	57,000	3,622	3,441	3,728	3,531
47,000	47,100	2,924	2,743	3,030	2,834	52,000	52,100	3,277	3,095	3,382	3,186	57,000	57,100	3,629	3,448	3,735	3,539
47,100	47,200	2,931	2,750	3,037	2,841	52,100	52,200	3,284	3,102	3,389	3,193	57,100	57,200	3,636	3,455	3,742	3,546
47,200	47,300	2,938	2,757	3,044	2,848	52,200	52,300	3,291	3,110	3,397	3,200	57,200	57,300	3,643	3,462	3,749	3,553
47,300	47,400	2,945	2,764	3,051	2,855	52,300	52,400	3,298	3,117	3,404	3,207	57,300	57,400	3,650	3,469	3,756	3,560
47,400	47,500	2,953	2,771	3,058	2,862	52,400	52,500	3,305	3,124	3,411	3,214	57,400	57,500	3,658	3,476	3,763	3,567
47,500	47,600	2,960	2,778	3,065	2,869	52,500	52,600	3,312	3,131	3,418	3,221	57,500	57,600	3,665	3,483	3,770	3,574
47,600	47,700	2,967	2,785	3,072	2,876	52,600	52,700	3,319	3,138	3,425	3,228	57,600	57,700	3,672	3,490	3,777	3,581
47,700	47,800	2,974	2,792	3,079	2,883	52,700	52,800	3,326	3,145	3,432	3,235	57,700	57,800	3,679	3,497	3,784	3,588
47,800	47,900	2,981	2,799	3,086	2,890	52,800	52,900	3,333	3,152	3,439	3,242	57,800	57,900	3,686	3,504	3,791	3,595
47,900	48,000	2,988	2,806	3,093	2,897	52,900	53,000	3,340	3,159	3,446	3,249	57,900	58,000	3,693	3,511	3,798	3,602
48,000	48,100	2,995	2,813	3,100	2,904	53,000	53,100	3,347	3,166	3,453	3,257	58,000	58,100	3,700	3,518	3,805	3,609
48,100	48,200	3,002	2,820	3,107	2,911	53,100	53,200	3,354	3,173	3,460	3,264	58,100	58,200	3,707	3,525	3,812	3,616
48,200	48,300	3,009	2,828	3,115	2,918	53,200	53,300	3,361	3,180	3,467	3,271	58,200	58,300	3,714	3,533	3,820	3,623
48,300	48,400	3,016	2,835	3,122	2,925	53,300	53,400	3,368	3,187	3,474	3,278	58,300	58,400	3,721	3,540	3,827	3,630
48,400	48,500	3,023	2,842	3,129	2,932	53,400	53,500	3,376	3,194	3,481	3,285	58,400	58,500	3,728	3,547	3,834	3,637
48,500	48,600	3,030	2,849	3,136	2,939	53,500	53,600	3,383	3,201	3,488	3,292	58,500	58,600	3,735	3,554	3,841	3,644
48,600	48,700	3,037	2,856	3,143	2,946	53,600	53,700	3,390	3,208	3,495	3,299	58,600	58,700	3,742	3,561	3,848	3,651
48,700	48,800	3,044	2,863	3,150	2,953	53,700	53,800	3,397	3,215	3,502	3,306	58,700	58,800	3,749	3,568	3,855	3,658
48,800	48,900	3,051	2,870	3,157	2,960	53,800	53,900	3,404	3,222	3,509	3,313	58,800	58,900	3,756	3,575	3,862	3,665
48,900	49,000	3,058	2,877	3,164	2,967	53,900	54,000	3,411	3,229	3,516	3,320	58,900	59,000	3,763	3,582	3,869	3,672
49,000	49,100	3,065	2,884	3,171	2,975	54,000	54,100	3,418	3,236	3,523	3,327	59,000	59,100	3,770	3,589	3,876	3,680
49,100	49,200	3,072	2,891	3,178	2,982	54,100	54,200	3,425	3,243	3,530	3,334	59,100	59,200	3,777	3,596	3,883	3,687
49,200	49,300	3,079	2,898	3,185	2,989	54,200	54,300	3,432	3,251	3,538	3,341	59,200	59,300	3,784	3,603	3,890	3,694
49,300	49,400	3,086	2,905	3,192	2,996	54,300	54,400	3,439	3,258	3,545	3,348	59,300	59,400	3,791	3,610	3,897	3,701
49,400	49,500	3,094	2,912	3,199	3,003	54,400	54,500	3,446	3,265	3,552	3,355	59,400	59,500	3,799	3,617	3,904	3,708
49,500	49,600	3,101	2,919	3,206	3,010	54,500	54,600	3,453	3,272	3,559	3,362	59,500	59,600	3,806	3,624	3,911	3,715
49,600	49,700	3,108	2,926	3,213	3,017	54,600	54,700	3,460	3,279	3,566	3,369	59,600	59,700	3,813	3,631	3,918	3,722
49,700	49,800	3,115	2,933	3,220	3,024	54,700	54,800	3,467	3,286	3,573	3,376	59,700	59,800	3,820	3,638	3,925	3,729
49,800	49,900	3,122	2,940	3,227	3,031	54,800	54,900	3,474	3,293	3,580	3,383	59,800	59,900	3,827	3,645	3,932	3,736

2011 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, 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 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
59,900	60,000	3,834	3,652	3,939	3,743	64,900	65,000	4,186	4,005	4,292	4,095	69,900	70,000	4,539	4,357	4,667	4,448
60,000	60,100	3,841	3,659	3,946	3,750	65,000	65,100	4,193	4,012	4,299	4,103	70,000	70,100	4,546	4,364	4,675	4,455
60,100	60,200	3,848	3,666	3,953	3,757	65,100	65,200	4,200	4,019	4,306	4,110	70,100	70,200	4,553	4,371	4,683	4,462
60,200	60,300	3,855	3,674	3,961	3,764	65,200	65,300	4,207	4,026	4,313	4,117	70,200	70,300	4,560	4,379	4,691	4,469
60,300	60,400	3,862	3,681	3,968	3,771	65,300	65,400	4,214	4,033	4,320	4,124	70,300	70,400	4,567	4,386	4,699	4,476
60,400	60,500	3,869	3,688	3,975	3,778	65,400	65,500	4,222	4,040	4,327	4,131	70,400	70,500	4,574	4,393	4,706	4,483
60,500	60,600	3,876	3,695	3,982	3,785	65,500	65,600	4,229	4,047	4,334	4,138	70,500	70,600	4,581	4,400	4,714	4,490
60,600	60,700	3,883	3,702	3,989	3,792	65,600	65,700	4,236	4,054	4,341	4,145	70,600	70,700	4,588	4,407	4,722	4,497
60,700	60,800	3,890	3,709	3,996	3,799	65,700	65,800	4,243	4,061	4,348	4,152	70,700	70,800	4,595	4,414	4,730	4,504
60,800	60,900	3,897	3,716	4,003	3,806	65,800	65,900	4,250	4,068	4,355	4,159	70,800	70,900	4,602	4,421	4,738	4,511
60,900	61,000	3,904	3,723	4,010	3,813	65,900	66,000	4,257	4,075	4,362	4,166	70,900	71,000	4,609	4,428	4,746	4,518
61,000	61,100	3,911	3,730	4,017	3,821	66,000	66,100	4,264	4,082	4,369	4,173	71,000	71,100	4,616	4,435	4,754	4,526
61,100	61,200	3,918	3,737	4,024	3,828	66,100	66,200	4,271	4,089	4,376	4,180	71,100	71,200	4,623	4,442	4,761	4,533
61,200	61,300	3,925	3,744	4,031	3,835	66,200	66,300	4,278	4,097	4,384	4,187	71,200	71,300	4,630	4,449	4,769	4,540
61,300	61,400	3,932	3,751	4,038	3,842	66,300	66,400	4,285	4,104	4,391	4,194	71,300	71,400	4,637	4,456	4,777	4,547
61,400	61,500	3,940	3,758	4,045	3,849	66,400	66,500	4,292	4,111	4,398	4,201	71,400	71,500	4,645	4,463	4,785	4,554
61,500	61,600	3,947	3,765	4,052	3,856	66,500	66,600	4,299	4,118	4,405	4,208	71,500	71,600	4,652	4,470	4,793	4,561
61,600	61,700	3,954	3,772	4,059	3,863	66,600	66,700	4,306	4,125	4,412	4,215	71,600	71,700	4,659	4,477	4,801	4,568
61,700	61,800	3,961	3,779	4,066	3,870	66,700	66,800	4,313	4,132	4,419	4,222	71,700	71,800	4,666	4,484	4,809	4,575
61,800	61,900	3,968	3,786	4,073	3,877	66,800	66,900	4,320	4,139	4,426	4,229	71,800	71,900	4,673	4,491	4,816	4,582
61,900	62,000	3,975	3,793	4,080	3,884	66,900	67,000	4,327	4,146	4,433	4,236	71,900	72,000	4,680	4,498	4,824	4,589
62,000	62,100	3,982	3,800	4,087	3,891	67,000	67,100	4,334	4,153	4,440	4,244	72,000	72,100	4,687	4,505	4,832	4,596
62,100	62,200	3,989	3,807	4,094	3,898	67,100	67,200	4,341	4,160	4,447	4,251	72,100	72,200	4,694	4,512	4,840	4,603
62,200	62,300	3,996	3,815	4,102	3,905	67,200	67,300	4,348	4,167	4,455	4,258	72,200	72,300	4,701	4,520	4,848	4,610
62,300	62,400	4,003	3,822	4,109	3,912	67,300	67,400	4,355	4,174	4,463	4,265	72,300	72,400	4,708	4,527	4,856	4,617
62,400	62,500	4,010	3,829	4,116	3,919	67,400	67,500	4,363	4,181	4,471	4,272	72,400	72,500	4,715	4,534	4,863	4,624
62,500	62,600	4,017	3,836	4,123	3,926	67,500	67,600	4,370	4,188	4,479	4,279	72,500	72,600	4,722	4,541	4,871	4,631
62,600	62,700	4,024	3,843	4,130	3,933	67,600	67,700	4,377	4,195	4,487	4,286	72,600	72,700	4,729	4,548	4,879	4,638
62,700	62,800	4,031	3,850	4,137	3,940	67,700	67,800	4,384	4,202	4,495	4,293	72,700	72,800	4,736	4,555	4,887	4,645
62,800	62,900	4,038	3,857	4,144	3,947	67,800	67,900	4,391	4,209	4,502	4,300	72,800	72,900	4,743	4,562	4,895	4,652
62,900	63,000	4,045	3,864	4,151	3,954	67,900	68,000	4,398	4,216	4,510	4,307	72,900	73,000	4,750	4,569	4,903	4,659
63,000	63,100	4,052	3,871	4,158	3,962	68,000	68,100	4,405	4,223	4,518	4,314	73,000	73,100	4,757	4,576	4,911	4,667
63,100	63,200	4,059	3,878	4,165	3,969	68,100	68,200	4,412	4,230	4,526	4,321	73,100	73,200	4,764	4,583	4,918	4,674
63,200	63,300	4,066	3,885	4,172	3,976	68,200	68,300	4,419	4,238	4,534	4,328	73,200	73,300	4,771	4,590	4,926	4,681
63,300	63,400	4,073	3,892	4,179	3,983	68,300	68,400	4,426	4,245	4,542	4,335	73,300	73,400	4,778	4,597	4,934	4,688
63,400	63,500	4,081	3,899	4,186	3,990	68,400	68,500	4,433	4,252	4,549	4,342	73,400	73,500	4,786	4,604	4,942	4,695
63,500	63,600	4,088	3,906	4,193	3,997	68,500	68,600	4,440	4,259	4,557	4,349	73,500	73,600	4,793	4,611	4,950	4,702
63,600	63,700	4,095	3,913	4,200	4,004	68,600	68,700	4,447	4,266	4,565	4,356	73,600	73,700	4,800	4,618	4,958	4,709
63,700	63,800	4,102	3,920	4,207	4,011	68,700	68,800	4,454	4,273	4,573	4,363	73,700	73,800	4,807	4,625	4,966	4,716
63,800	63,900	4,109	3,927	4,214	4,018	68,800	68,900	4,461	4,280	4,581	4,370	73,800	73,900	4,814	4,632	4,973	4,723
63,900	64,000	4,116	3,934	4,221	4,025	68,900	69,000	4,468	4,287	4,589	4,377	73,900	74,000	4,821	4,639	4,981	4,730
64,000	64,100	4,123	3,941	4,228	4,032	69,000	69,100	4,475	4,294	4,597	4,385	74,000	74,100	4,828	4,646	4,989	4,737
64,100	64,200	4,130	3,948	4,235	4,039	69,100	69,200	4,482	4,301	4,604	4,392	74,100	74,200	4,835	4,653	4,997	4,744
64,200	64,300	4,137	3,956	4,243	4,046	69,200	69,300	4,489	4,308	4,612	4,399	74,200	74,300	4,842	4,661	5,005	4,751
64,300	64,400	4,144	3,963	4,250	4,053	69,300	69,400	4,496	4,315	4,620	4,406	74,300	74,400	4,849	4,668	5,013	4,758
64,400	64,500	4,151	3,970	4,257	4,060	69,400	69,500	4,504	4,322	4,628	4,413	74,400	74,500	4,856	4,675	5,020	4,765
64,500	64,600	4,158	3,977	4,264	4,067	69,500	69,600	4,511	4,329	4,636	4,420	74,500	74,600	4,863	4,682	5,028	4,772
64,600	64,700	4,165	3,984	4,271	4,074	69,600	69,700	4,518	4,336	4,644	4,427	74,600	74,700	4,870	4,689	5,036	4,779
64,700	64,800	4,172	3,991	4,278	4,081	69,700	69,800	4,525	4,343	4,652	4,434	74,700	74,800	4,877	4,696	5,044	4,786
64,800	64,900	4,179	3,998	4,285	4,088	69,800	69,900	4,532	4,350	4,659	4,441	74,800	74,900	4,884	4,703	5,052	4,793
												74,900	75,000	4,891	4,710	5,060	4,800

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 8 of Form M1 is \$75,000 or more. Follow the steps for your filing status to determine the tax amount to enter on line 9 of Form M1.

If line 8 of Form M1 is less than \$75,000, you must use the 2011 tax table on pages 24 through 28.

Single

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			
\$ 0	\$23,100	-----	5.35%	\$ 0
23,100	75,890	\$1,235.85 +	7.05%	23,100
75,890	-----	4,957.55 +	7.85%	75,890

Married, filing jointly or qualifying widow(er)

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			
\$ 0	\$ 33,770	-----	5.35%	\$ 0
33,770	134,170	\$1,806.70 +	7.05%	33,770
134,170	-----	8,884.90 +	7.85%	134,170

Married, filing separately

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			
\$ 0	\$16,890	-----	5.35%	\$ 0
16,890	67,090	\$ 903.62 +	7.05%	16,890
67,090	-----	4,442.72 +	7.85%	67,090

Head of household

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			
\$ 0	\$28,440	-----	5.35%	\$ 0
28,440	114,290	\$1,521.54 +	7.05%	28,440
114,290	-----	7,573.97 +	7.85%	114,290

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- M1, Minnesota income tax return and instructions
- M15, To determine penalty for underpaying estimated tax
- M23, Claim for a refund due a deceased taxpayer
- M99, Credit for military service in a combat zone
- M1B, Business and investment credits
- 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
- M1MA, Marriage Credit
- 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 2010)
- JOBZ, Job Opportunity Building Zone (JOBZ) tax benefits
- MWR, Application for exemption from Minnesota income tax withholding for Michigan and North Dakota residents
- UT1, Individual Use Tax Return

Income tax fact sheets that are available only from our website include:

- | | | |
|------------------------|-----------------------|-----------------------|
| #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.revenue.state.mn.us, 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.revenue.state.mn.us and click “File a return” on the e-Services menu to see which e-file products are available.