

# 2012

# Minnesota Individual Income Tax Forms and Instructions

## Inside This Booklet

- **Form M1**  
*Minnesota Income Tax Return*
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- **Schedule M1ED**  
*K-12 Education Credit*
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*Minnesota Working Family Credit*
- **Form M60**  
*Return Payment Voucher*

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

 **see the back cover**

## Getting a refund?

*Last year for paper checks!*



**NEXT YEAR'S REFUNDS  
ISSUED BY DEBIT CARD  
OR DIRECT DEPOSIT**

make it  
easy  
on  
yourself...

## Sign up for direct deposit!

See page 17 for direct deposit instructions.

## Need Help?

Our website, [www.revenue.state.mn.us](http://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](mailto:individual.incometax@state.mn.us)
- Minnesota Revenue, Mail Station 5510, St. Paul, MN 55146-5510

## Free Tax Help Available

Volunteers are available to help seniors, people with low incomes or disabilities, and non-English speakers complete their tax returns. To find a volunteer tax help site, go to [www.revenue.state.mn.us](http://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](http://www.revenue.state.mn.us)**

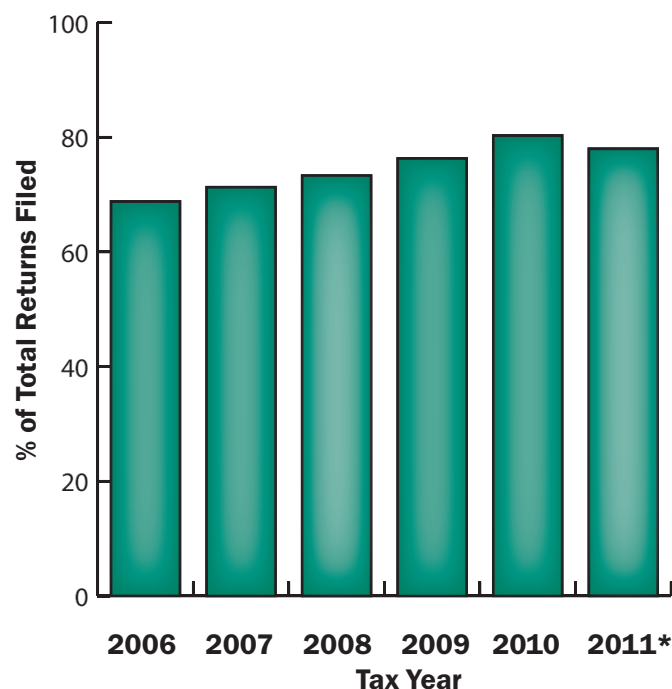
Close to 80 percent of Minnesota taxpayers e-file because it:

- Increases the accuracy of their returns
- Provides for faster refunds
- Checks for mathematical errors
- 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 2012 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](http://www.revenue.state.mn.us).

## Percentage of e-filed individual Minnesota returns



\*2011 returns processed as of October 22, 2012

# What's New for 2012?

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## Tax Tables Expanded

For your convenience, the tax tables in this booklet have been expanded to include income between \$75,000 and \$90,000. The tables are found on pages 23 through 29.

## Debit cards replace refund checks in 2014

Starting with refunds issued in 2014, the department will replace paper refund checks with prepaid debit cards. If you don't choose the direct deposit option on returns filed after January 1, 2014, you will receive a debit card loaded with the amount of your refund.

You will still receive a paper refund check when filing a return in 2013.

## Changes to the Working Family Credit Table

Minnesota did not adopt the increased phase-out range for the Earned Income Tax Credit for married-joint returns for tax year 2012. As a result, taxpayers who are at the higher end of the income eligibility range for the federal credit, are married filing a joint return and/or have three or more children may not qualify for the Minnesota Working Family Credit. The table has been updated to reflect this change.

## New Credit/Debit Card Payment Vendor

The department has recently switched to Value Payment Systems, a national company that partners with federal, state and local governments to offer credit and debit card payment services.

The Department of Revenue does not receive any portion of fees charged by Value Payment Systems.

# Federal Update Legislation

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Minnesota has not adopted federal law changes that apply to tax year 2012. **Update: A bill signed into law February 20, 2013 conforms Minnesota law to federal law for the definition of federal adjusted gross income. Schedule MINC is obsolete and should no longer be used to determine your Minnesota income or your Minnesota credits.** Other federal tax law changes affecting tax year 2012 may be enacted after the Minnesota forms and instructions are printed.

However, Minnesota continues to require additions for the following situations:

- If you took the standard deduction on your federal return, and are a married taxpayer, including married filing separate and qualifying widow(er), you are required to add back \$2,000 if for married filing joint or a qualifying widow(er), or \$1,000 for married filing separate,
- The limitation on itemized deductions — If your adjusted gross income exceeds the applicable threshold (\$86,825 for married filing separately or \$173,650 for all other filers),
- The phase out of personal and dependent exemptions — If your adjusted gross income exceeds the applicable threshold (\$260,500 for married filing jointly; \$217,100 for head of household; \$173,650 for single; and \$130,250 for married filing separately).

Continue to check our website for updates.

# 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 \$9,750 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 2012 federal income tax return, you must also file a 2012 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 2012.

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

If you moved into or out of Minnesota in 2012, 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 Minnesota is considered your permanent home in 2012, or for an indefinite period of time, you were a resident for 2012.

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 2012, 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 2012 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 2012 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](http://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 2012 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](http://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 \$9,750 or more, you must file Form M1 and Schedule M1NR.

If the result is less than \$9,750 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 2012, 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 \$9,750 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.

## Due Date for Filing and Paying is April 15

Your 2012 Minnesota Form M1 must be postmarked by, brought to, or electronically filed with the Department of Revenue no later than April 15, 2013. 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 15, 2013, 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 15

If you are unable to complete and file your return by the due date, you may avoid penalty and interest by paying your tax by April 15. Estimate your total tax and pay the amount you owe electronically, by check or by credit 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 15. Do not send in an incomplete Form M1. To avoid a late filing penalty, you must file your return by October 15, 2013.

## 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 can use a credit or debit card to pay the amount due. To make a payment:

- Go to [www.payMntax.com](http://www.payMntax.com)
- Call 1-855-9-IPAY-MN (1-855-947-2966) Monday – Friday from 7:00 a.m. to 7:00 p.m.

Credit card payments are processed by Value Payment Systems LLC, which charges a convenience fee for this service.



For help with your credit card payment, please contact Value Payment Systems at 1-888-877-0450 and select option 1 (live operator) Monday – Friday from 7:00 a.m. to 7:00 p.m. CST.

### 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.

# General Information *(continued)*

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](http://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](http://www.revenue.state.mn.us).

## Penalties and Interest

### Late Payment Penalty

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

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

If you pay your tax 181 days or more after 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.

### 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 15, 2013, on any unpaid tax and penalty. The interest rate is determined each year.

The interest rate for 2013 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 2013 after you subtract the amounts of any:

- Minnesota income tax you expect to be withheld from your income for 2013; and
- credits (amounts reported on Form M1, lines 25 through 28) you expect to receive for 2013.

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](http://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 5.

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.

# General Information *(continued)*

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 2012 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*.

## 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.

*Continued*

# General Information *(continued)*

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

- the IRS and other state governments for tax administration purposes;
- the Social Security Administration for purposes of administering the Minnesota Working Family Credit;
- Minnesota state or county agencies to which you owe money;
- another person who must list some or all of your income or expenses on his or her Minnesota income tax return;
- the Minnesota Department of Human Services for purposes of child support collection, verifying income for parental contribution amounts under children's service programs, refundable tax credits claimed by applicants or recipients of various assistance programs, or the MinnesotaCare program;
- a court that has found you to be delinquent in child support payments;
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise or JOBZ zone;
- Minnesota Management and Budget for purposes of preparing a revenue forecast;
- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission;
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license 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.

Enter only one address - your home address OR your post office box. Do not enter more than one 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 2012 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.



# Military Personnel

## Filing Information

If you are a Minnesota resident, you must file a Minnesota return as a resident, regardless of where you were stationed during the year.

Do not file Schedule M1NR, *Nonresidents and Part-year Residents*, unless:

- You (or your spouse) are a part-year resident of Minnesota, or
- You (or your spouse) are a nonresident.

**Example:** Nate is a Minnesota resident who enlisted during 2012. He is stationed in another state. Unless Nate takes the necessary steps to change his state of residency, he remains a Minnesota resident and will not file Schedule M1NR.

If your gross income included on your federal return, minus any compensation received for active duty, is less than \$9,750, you are not required to file a Minnesota return.

**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.

## Subtractions

As a Minnesota resident, you must pay Minnesota tax on taxable income you received from all sources. However, you are allowed a subtraction for military compensation, if included in federal taxable income, except Active Guard Reserve (AGR) Program compensation issued under Title 32 and pay to civilian employees of the military or State Military employees. These employees are not allowed a subtraction, regardless of whether the income was earned inside or outside Minnesota.

Use Schedule M1M to claim these subtractions. If you had nonmilitary income taxed by another state while you were a Minnesota resident, you may qualify for a credit on taxes paid to another state (see Schedule M1CR, *Credit for Income Tax Paid to Another State*).

## Military Pensions

Military pensions of Minnesota residents are taxable by Minnesota. Therefore:

- if you move into Minnesota, your pension becomes taxable once you become a Minnesota resident, even if the pension was earned prior to moving to Minnesota.
- if you move out of Minnesota and establish a new state of domicile, your pension is not taxed by Minnesota.

## Extensions

If you are an active duty military personnel in a presidentially designated combat zone or contingency operation, you may file and pay your Minnesota income taxes up to 180 days after the last day you are in the combat zone or the last day of any continuous hospitalization for injuries sustained while serving in the combat zone. When you file your Form M1, enclose a separate sheet clearly stating that

## Did You Serve in a Combat Zone at Any Time During 2012?

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.

You can also claim this credit for months served in years 2009, 2010 and 2011.

To claim the credit, complete Form M99, *Credit for Military Service in a Combat Zone* and mail it to the department with the appropriate military records.

To download Form M99, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

you were serving in a **combat zone**.

If you are stationed outside the United States but are not involved in combat zone operations, you have until October 15 to file your return. However, to avoid a late payment penalty, you must pay at least 90 percent of your total tax by April 15. Penalty and interest will be assessed on any tax not paid by the regular due date. Unlike the federal rules, Minnesota does not allow an extension to pay your tax.

## Questions?

If you have questions or need help completing your returns, call 651-556-4710 or email [Military.Tax@state.mn.us](mailto:Military.Tax@state.mn.us). TTY users, call 711 for Minnesota Relay.

You can find additional military information on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or on Income Tax Fact Sheet #5, *Military Personnel*.

# 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 2012 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 2012 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 2012 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 2012, 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 (\$86,825 for married filing separately or \$173,650 for all other filers);
- have an adjusted gross income that exceeds the applicable threshold to phase out personal exemptions (\$260,500 for married filing jointly; \$217,100 for head of household; \$173,650 for single; and \$130,250 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 or 2008 through 2011 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 2012, 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 2007 through 2011, or you received a federal bonus depreciation subtraction in 2012 from an estate or trust;
- reported 80 percent of federal section 179 expensing as an addition to income in a year 2007 through 2011;

## 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	\$ 5,950
	1	7,400
	2	8,850
married filing jointly, or qualifying widow(er):	0	\$ 9,900
	1	11,050
	2	12,200
	3	13,350
married filing separately:	4	14,500
	0	\$ 4,950
	1	6,100
	2	7,250
head of household:	3	8,400
	4	9,550
	0	\$ 8,700
	1	10,150
	2	11,600

Continued

# Lines 6–10

- were age 65 or older (as of January 1, 2013); 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 2012, 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 23 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><b>Expenses That Do Not Qualify for Either—</b>You cannot claim the following expenses:</p> <ul style="list-style-type: none"> <li>• Costs for you to drive your child to/from school and to/from tutoring, enrichment programs or camps that are not part of the regular school day</li> <li>• Travel expenses, lodging and meals for overnight class trips</li> <li>• Fees paid for and materials and textbooks purchased for use in a program that teaches religious beliefs</li> <li>• Sport camps or lessons</li> <li>• Purchase of books and materials used for tutoring, enrichment programs, academic camps or after-school activities</li> <li>• Tuition and expenses for preschool or post-high school classes</li> <li>• Costs of school lunches</li> <li>• Costs of uniforms used for school, band or sports</li> <li>• Monthly Internet fees</li> <li>• Noneducational software</li> </ul>		

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

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

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

# Lines 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 2012
  - 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:
- **\$63,555** if you are married and filing a joint return or filing as a qualifying widow(er);
  - **\$31,782** if you are married and filing separate returns;
  - **\$48,047** if you are single; or
  - **\$47,151** 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 2012, 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 \$35,000; and
- the earned 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 2012 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 2012 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2012 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 2012 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](http://www.michigan.gov/treasury)
- North Dakota Office of State Tax Commissioner, 701-328-1243, [www.nd.gov/tax](http://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 2012 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 2012 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 Minnesota alternative minimum tax in prior years and are not required to pay it in 2012; 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](http://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 2012, 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 2012 Minnesota estimated tax payments made in 2012 and 2013, either paid electronically or with Form M14;
- the portion of your 2011 Minnesota income tax refund designated on your 2011 Form M1 to be applied to 2012 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 \$37,950 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 2012, 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 20–22 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 2012 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.

## 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](http://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.



# 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, then subtract the amount, if any, on line 33. This is your 2012 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 2013 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).

**\*Note: Tax year 2012 is the last year you will have the option to receive your refund by paper check. Refunds will be issued via debit card or through direct deposit.**

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.

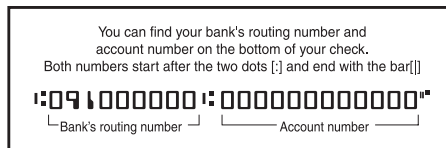
Generally, you must file your 2012 return no later than October 15, 2016, or your right to receive the refund lapses.

### 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 2012. 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 5.

If you are filing your return after April 15, 2013, 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 2012 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 2013 estimated tax payments or ask your employer to increase your withholding.

### Lines 34 and 35—2013 Estimated Tax

If you are paying 2013 estimated tax, you may apply all or part of your 2012 refund to your 2013 estimated tax.

On line 34, enter the portion of line 30 you want refunded to you.

On line 35, enter the amount from line 30 you want applied to your 2013 estimated tax. The total of lines 34 and 35 must equal line 30.

If you are not sure whether you must pay 2013 estimated tax, read *Estimated Payments* on page 6.

# 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.

**(H) Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.

**(I) Do not staple or tape any enclosures to your return.** If you want to ensure your papers stay together, use a paper-clip.

**M1 MINNESOTA REVENUE Individual Income Tax 2012** 2012111

**(A)** Use black ink to enter the numbers inside the boxes. Do not highlight numbers.

**(B)** Please print and use CAPITAL LETTERS when entering your name, your spouse's name and current address.

**(C)** Print your numbers like this: 1 2 3 4 5 6 7 8 9 0

**(D)** Use whole dollars.

**(E)** Leave lines blank if they do not apply to you or if the amount is zero.

**(F)** Place an X in an oval box like this:

**(G)** Reporting a negative amount.

**(H)** Do not write extra numbers, symbols or notes on your return.

**(I)** Do not staple or tape any enclosures to your return.

**Do you want to throw this form away? You can, if you file electronically. See page 2 for details.**

9 Tax from the table on pages 24–29 of the M1 instructions ..... 9

10 Alternative minimum tax (enclose Schedule M1MT) ..... 10

11 Add lines 9 and 10 ..... 11

12 Full-year residents: Enter the amount from line 11 on line 12. Skip lines 12a and 12b. Part-year residents and nonresidents: From Schedule M1NR, enter the tax from line 27 on line 12, from line 23 on line 12a, and from line 24 on line 12b (enclose Schedule M1NR) ..... 12

13 Tax on lump-sum distribution (enclose Schedule M1LS) ..... 13

14 Tax before credits. Add lines 12 and 13 ..... 14

# Before You Mail Your Return

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## Sign and Date Your Return

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

### To choose limited authority for preparer.

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

**To choose not to file electronically.** If you do not want your preparer to file your return electronically, check the appropriate box at the bottom of the return. Preparers who filed more than 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 2012 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 2016.** 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.

# Important Reminders

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## 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.

**Do not send in your W-2, 1099 or W-2G forms.** Keep these forms with your tax records and save your 2012 tax records at least through 2016. 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 15, 2013, 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.

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

If line 1 or line 3 of Schedule M1WFC is:		and you have:			If line 1 or line 3 of Schedule M1WFC is:		and you have:			If line 1 or line 3 of Schedule M1WFC is:		and you have:		
at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children
		your credit is:					your credit is:					your credit is:		
1	100	\$1	\$4	\$5	5,000	5,100	97	429	505	10,000	10,100	75	792	1,005
100	200	3	13	15	5,100	5,200	98	438	515	10,100	10,200	73	792	1,015
200	300	5	21	25	5,200	5,300	100	446	525	10,200	10,300	72	792	1,025
300	400	7	30	35	5,300	5,400	102	455	535	10,300	10,400	70	792	1,035
400	500	9	38	45	5,400	5,500	104	463	545	10,400	10,500	68	792	1,045
500	600	11	47	55	5,500	5,600	106	472	555	10,500	10,600	66	792	1,055
600	700	12	55	65	5,600	5,700	108	480	565	10,600	10,700	64	792	1,065
700	800	14	64	75	5,700	5,800	110	489	575	10,700	10,800	62	792	1,075
800	900	16	72	85	5,800	5,900	112	497	585	10,800	10,900	60	792	1,085
900	1,000	18	81	95	5,900	6,000	114	506	595	10,900	11,000	58	792	1,095
1,000	1,100	20	89	105	6,000	6,100	116	514	605	11,000	11,100	56	792	1,105
1,100	1,200	22	98	115	6,100	6,200	118	523	615	11,100	11,200	54	792	1,115
1,200	1,300	24	106	125	6,200	6,300	119	531	625	11,200	11,300	52	792	1,125
1,300	1,400	26	115	135	6,300	6,400	119	540	635	11,300	11,400	50	792	1,135
1,400	1,500	28	123	145	6,400	6,500	119	548	645	11,400	11,500	49	792	1,145
1,500	1,600	30	132	155	6,500	6,600	119	557	655	11,500	11,600	47	792	1,155
1,600	1,700	32	140	165	6,600	6,700	119	565	665	11,600	11,700	45	792	1,165
1,700	1,800	33	149	175	6,700	6,800	119	574	675	11,700	11,800	43	792	1,175
1,800	1,900	35	157	185	6,800	6,900	119	582	685	11,800	11,900	41	792	1,185
1,900	2,000	37	166	195	6,900	7,000	119	591	695	11,900	12,000	39	792	1,195
2,000	2,100	39	174	205	7,000	7,100	119	599	705	12,000	12,100	37	792	1,205
2,100	2,200	41	183	215	7,100	7,200	119	608	715	12,100	12,200	35	792	1,215
2,200	2,300	43	191	225	7,200	7,300	119	616	725	12,200	12,300	33	792	1,225
2,300	2,400	45	200	235	7,300	7,400	119	625	735	12,300	12,400	31	792	1,235
2,400	2,500	47	208	245	7,400	7,500	119	633	745	12,400	12,500	29	792	1,245
2,500	2,600	49	217	255	7,500	7,600	119	642	755	12,500	12,600	28	792	1,255
2,600	2,700	51	225	265	7,600	7,700	119	650	765	12,600	12,700	26	792	1,265
2,700	2,800	53	234	275	7,700	7,800	119	659	775	12,700	12,800	24	792	1,275
2,800	2,900	55	242	285	7,800	7,900	117	667	785	12,800	12,900	22	792	1,285
2,900	3,000	56	251	295	7,900	8,000	116	676	795	12,900	13,000	20	792	1,295
3,000	3,100	58	259	305	8,000	8,100	114	684	805	13,000	13,100	18	792	1,305
3,100	3,200	60	268	315	8,100	8,200	112	693	815	13,100	13,200	16	792	1,309
3,200	3,300	62	276	325	8,200	8,300	110	701	825	13,200	13,300	14	792	1,309
3,300	3,400	64	285	335	8,300	8,400	108	710	835	13,300	13,400	12	792	1,309
3,400	3,500	66	293	345	8,400	8,500	106	718	845	13,400	13,500	10	792	1,309
3,500	3,600	68	302	355	8,500	8,600	104	727	855	13,500	13,600	8	792	1,309
3,600	3,700	70	310	365	8,600	8,700	102	735	865	13,600	13,700	7	792	1,309
3,700	3,800	72	319	375	8,700	8,800	100	744	875	13,700	13,800	5	792	1,309
3,800	3,900	74	327	385	8,800	8,900	98	752	885	13,800	13,900	3	792	1,309
3,900	4,000	76	336	395	8,900	9,000	96	761	895	13,900	14,000	1	792	1,309
4,000	4,100	77	344	405	9,000	9,100	94	769	905	14,000	14,100	0	792	1,309
4,100	4,200	79	353	415	9,100	9,200	93	778	915	14,100	14,200	0	792	1,309
4,200	4,300	81	361	425	9,200	9,300	91	786	925	14,200	14,300	0	792	1,309
4,300	4,400	83	370	435	9,300	9,400	89	792	935	14,300	14,400	0	792	1,309
4,400	4,500	85	378	445	9,400	9,500	87	792	945	14,400	14,500	0	792	1,309
4,500	4,600	87	387	455	9,500	9,600	85	792	955	14,500	14,600	0	792	1,309
4,600	4,700	89	395	465	9,600	9,700	83	792	965	14,600	14,700	0	792	1,309
4,700	4,800	91	404	475	9,700	9,800	81	792	975	14,700	14,800	0	792	1,309
4,800	4,900	93	412	485	9,800	9,900	79	792	985	14,800	14,900	0	792	1,309
4,900	5,000	95	421	495	9,900	10,000	77	792	995	14,900	15,000	0	792	1,309

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

If line 1 or line 3 of Schedule M1WFC is:		and you have:			If line 1 or line 3 of Schedule M1WFC is:		and you have:			If line 1 or line 3 of Schedule M1WFC is:		and you have:		
at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children
15,000	15,100	0	792	1,309	20,000	20,100	0	949	1,315	25,000	25,100	0	678	1,733
15,100	15,200	0	792	1,309	20,100	20,200	0	949	1,335	25,100	25,200	0	672	1,723
15,200	15,300	0	792	1,309	20,200	20,300	0	949	1,355	25,200	25,300	0	666	1,713
15,300	15,400	0	792	1,309	20,300	20,400	0	947	1,375	25,300	25,400	0	661	1,702
15,400	15,500	0	792	1,309	20,400	20,500	0	941	1,395	25,400	25,500	0	655	1,692
15,500	15,600	0	792	1,309	20,500	20,600	0	936	1,415	25,500	25,600	0	649	1,682
15,600	15,700	0	792	1,309	20,600	20,700	0	930	1,435	25,600	25,700	0	643	1,671
15,700	15,800	0	792	1,309	20,700	20,800	0	924	1,455	25,700	25,800	0	638	1,661
15,800	15,900	0	792	1,309	20,800	20,900	0	919	1,475	25,800	25,900	0	632	1,651
15,900	16,000	0	792	1,309	20,900	21,000	0	913	1,495	25,900	26,000	0	626	1,640
16,000	16,100	0	792	1,309	21,000	21,100	0	907	1,515	26,000	26,100	0	621	1,630
16,100	16,200	0	792	1,309	21,100	21,200	0	901	1,535	26,100	26,200	0	615	1,620
16,200	16,300	0	792	1,309	21,200	21,300	0	896	1,555	26,200	26,300	0	609	1,610
16,300	16,400	0	799	1,309	21,300	21,400	0	890	1,575	26,300	26,400	0	603	1,599
16,400	16,500	0	808	1,309	21,400	21,500	0	884	1,595	26,400	26,500	0	598	1,589
16,500	16,600	0	816	1,309	21,500	21,600	0	878	1,615	26,500	26,600	0	592	1,579
16,600	16,700	0	825	1,309	21,600	21,700	0	873	1,635	26,600	26,700	0	586	1,568
16,700	16,800	0	833	1,309	21,700	21,800	0	867	1,655	26,700	26,800	0	580	1,558
16,800	16,900	0	842	1,309	21,800	21,900	0	861	1,675	26,800	26,900	0	575	1,548
16,900	17,000	0	850	1,309	21,900	22,000	0	855	1,695	26,900	27,000	0	569	1,537
17,000	17,100	0	859	1,309	22,000	22,100	0	850	1,715	27,000	27,100	0	563	1,527
17,100	17,200	0	867	1,309	22,100	22,200	0	844	1,735	27,100	27,200	0	558	1,517
17,200	17,300	0	876	1,309	22,200	22,300	0	838	1,755	27,200	27,300	0	552	1,507
17,300	17,400	0	884	1,309	22,300	22,400	0	833	1,775	27,300	27,400	0	546	1,496
17,400	17,500	0	893	1,309	22,400	22,500	0	827	1,795	27,400	27,500	0	540	1,486
17,500	17,600	0	901	1,309	22,500	22,600	0	821	1,815	27,500	27,600	0	535	1,476
17,600	17,700	0	910	1,309	22,600	22,700	0	815	1,831	27,600	27,700	0	529	1,465
17,700	17,800	0	918	1,309	22,700	22,800	0	810	1,831	27,700	27,800	0	523	1,455
17,800	17,900	0	927	1,309	22,800	22,900	0	804	1,831	27,800	27,900	0	517	1,445
17,900	18,000	0	935	1,309	22,900	23,000	0	798	1,831	27,900	28,000	0	512	1,434
18,000	18,100	0	944	1,309	23,000	23,100	0	792	1,831	28,000	28,100	0	506	1,424
18,100	18,200	0	949	1,309	23,100	23,200	0	787	1,831	28,100	28,200	0	500	1,414
18,200	18,300	0	949	1,309	23,200	23,300	0	781	1,831	28,200	28,300	0	494	1,404
18,300	18,400	0	949	1,309	23,300	23,400	0	775	1,831	28,300	28,400	0	489	1,393
18,400	18,500	0	949	1,309	23,400	23,500	0	770	1,831	28,400	28,500	0	483	1,383
18,500	18,600	0	949	1,309	23,500	23,600	0	764	1,831	28,500	28,600	0	477	1,373
18,600	18,700	0	949	1,309	23,600	23,700	0	758	1,831	28,600	28,700	0	472	1,362
18,700	18,800	0	949	1,309	23,700	23,800	0	752	1,831	28,700	28,800	0	466	1,352
18,800	18,900	0	949	1,309	23,800	23,900	0	747	1,831	28,800	28,900	0	460	1,342
18,900	19,000	0	949	1,309	23,900	24,000	0	741	1,831	28,900	29,000	0	454	1,331
19,000	19,100	0	949	1,309	24,000	24,100	0	735	1,831	29,000	29,100	0	449	1,321
19,100	19,200	0	949	1,309	24,100	24,200	0	729	1,826	29,100	29,200	0	443	1,311
19,200	19,300	0	949	1,309	24,200	24,300	0	724	1,816	29,200	29,300	0	437	1,301
19,300	19,400	0	949	1,309	24,300	24,400	0	718	1,805	29,300	29,400	0	431	1,290
19,400	19,500	0	949	1,309	24,400	24,500	0	712	1,795	29,400	29,500	0	426	1,280
19,500	19,600	0	949	1,309	24,500	24,600	0	706	1,785	29,500	29,600	0	420	1,270
19,600	19,700	0	949	1,309	24,600	24,700	0	701	1,774	29,600	29,700	0	414	1,259
19,700	19,800	0	949	1,309	24,700	24,800	0	695	1,764	29,700	29,800	0	409	1,249
19,800	19,900	0	949	1,309	24,800	24,900	0	689	1,754	29,800	29,900	0	403	1,239
19,900	20,000	0	949	1,309	24,900	25,000	0	684	1,743	29,900	30,000	0	397	1,228

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

If line 1 or line 3 of Schedule M1WFC is:		and you have:			If line 1 or line 3 of Schedule M1WFC is:		and you have:			If line 1 or line 3 of Schedule M1WFC is:		and you have:		
at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children
		your credit is:					your credit is:					your credit is:		
30,000	30,100	0	391	1,218	34,000	34,100	0	162	806	38,000	38,100	0	0	394
30,100	30,200	0	386	1,208	34,100	34,200	0	156	796	38,100	38,200	0	0	384
30,200	30,300	0	380	1,198	34,200	34,300	0	151	786	38,200	38,300	0	0	374
30,300	30,400	0	374	1,187	34,300	34,400	0	145	775	38,300	38,400	0	0	363
30,400	30,500	0	368	1,177	34,400	34,500	0	139	765	38,400	38,500	0	0	353
30,500	30,600	0	363	1,167	34,500	34,600	0	133	755	38,500	38,600	0	0	343
30,600	30,700	0	357	1,156	34,600	34,700	0	128	744	38,600	38,700	0	0	332
30,700	30,800	0	351	1,146	34,700	34,800	0	122	734	38,700	38,800	0	0	322
30,800	30,900	0	346	1,136	34,800	34,900	0	116	724	38,800	38,900	0	0	312
30,900	31,000	0	340	1,125	34,900	35,000	0	111	713	38,900	39,000	0	0	301
31,000	31,100	0	334	1,115	35,000	35,100	0	105	703	39,000	39,100	0	0	291
31,100	31,200	0	328	1,105	35,100	35,200	0	99	693	39,100	39,200	0	0	281
31,200	31,300	0	323	1,095	35,200	35,300	0	93	683	39,200	39,300	0	0	271
31,300	31,400	0	317	1,084	35,300	35,400	0	88	672	39,300	39,400	0	0	260
31,400	31,500	0	311	1,074	35,400	35,500	0	82	662	39,400	39,500	0	0	250
31,500	31,600	0	305	1,064	35,500	35,600	0	76	652	39,500	39,600	0	0	240
31,600	31,700	0	300	1,053	35,600	35,700	0	70	641	39,600	39,700	0	0	229
31,700	31,800	0	294	1,043	35,700	35,800	0	65	631	39,700	39,800	0	0	219
31,800	31,900	0	288	1,033	35,800	35,900	0	59	621	39,800	39,900	0	0	209
31,900	32,000	0	282	1,022	35,900	36,000	0	53	610	39,900	40,000	0	0	198
32,000	32,100	0	277	1,012	36,000	36,100	0	48	600	40,000	40,100	0	0	188
32,100	32,200	0	271	1,002	36,100	36,200	0	42	590	40,100	40,200	0	0	178
32,200	32,300	0	265	992	36,200	36,300	0	36	580	40,200	40,300	0	0	168
32,300	32,400	0	260	981	36,300	36,400	0	30	569	40,300	40,400	0	0	157
32,400	32,500	0	254	971	36,400	36,500	0	25	559	40,400	40,500	0	0	147
32,500	32,600	0	248	961	36,500	36,600	0	19	549	40,500	40,600	0	0	137
32,600	32,700	0	242	950	36,600	36,700	0	13	538	40,600	40,700	0	0	126
32,700	32,800	0	237	940	36,700	36,800	0	7	528	40,700	40,800	0	0	116
32,800	32,900	0	231	930	36,800	36,900	0	2	518	40,800	40,900	0	0	106
32,900	33,000	0	225	919	36,900	37,000	0	0	507	40,900	41,000	0	0	95
33,000	33,100	0	219	909	37,000	37,100	0	0	497	41,000	41,100	0	0	85
33,100	33,200	0	214	899	37,100	37,200	0	0	487	41,100	41,200	0	0	75
33,200	33,300	0	208	889	37,200	37,300	0	0	477	41,200	41,300	0	0	65
33,300	33,400	0	202	878	37,300	37,400	0	0	466	41,300	41,400	0	0	54
33,400	33,500	0	197	868	37,400	37,500	0	0	456	41,400	41,500	0	0	44
33,500	33,600	0	191	858	37,500	37,600	0	0	446	41,500	41,600	0	0	34
33,600	33,700	0	185	847	37,600	37,700	0	0	435	41,600	41,700	0	0	23
33,700	33,800	0	179	837	37,700	37,800	0	0	425	41,700	41,800	0	0	13
33,800	33,900	0	174	827	37,800	37,900	0	0	415	41,800	41,900	0	0	3
33,900	34,000	0	168	816	37,900	38,000	0	0	404	41,900	& over	0	0	0

# 2012 Tax Tables

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													
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	
4,900	5,000	265	265	265	265	9,900	10,000	532	532	532	532	14,900	15,000	800	800	800	800	

# 2012 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:			
15,000	15,100	805	805	805	805	20,000	20,100	1,073	1,073	1,119	1,073	25,000	25,100	1,364	1,340	1,472	1,340
15,100	15,200	811	811	811	811	20,100	20,200	1,078	1,078	1,126	1,078	25,100	25,200	1,371	1,346	1,479	1,346
15,200	15,300	816	816	816	816	20,200	20,300	1,083	1,083	1,134	1,083	25,200	25,300	1,378	1,351	1,486	1,351
15,300	15,400	821	821	821	821	20,300	20,400	1,089	1,089	1,141	1,089	25,300	25,400	1,385	1,356	1,493	1,356
15,400	15,500	827	827	827	827	20,400	20,500	1,094	1,094	1,148	1,094	25,400	25,500	1,392	1,362	1,500	1,362
15,500	15,600	832	832	832	832	20,500	20,600	1,099	1,099	1,155	1,099	25,500	25,600	1,399	1,367	1,507	1,367
15,600	15,700	837	837	837	837	20,600	20,700	1,105	1,105	1,162	1,105	25,600	25,700	1,406	1,372	1,514	1,372
15,700	15,800	843	843	843	843	20,700	20,800	1,110	1,110	1,169	1,110	25,700	25,800	1,413	1,378	1,521	1,378
15,800	15,900	848	848	848	848	20,800	20,900	1,115	1,115	1,176	1,115	25,800	25,900	1,420	1,383	1,528	1,383
15,900	16,000	853	853	853	853	20,900	21,000	1,121	1,121	1,183	1,121	25,900	26,000	1,427	1,388	1,535	1,388
16,000	16,100	859	859	859	859	21,000	21,100	1,126	1,126	1,190	1,126	26,000	26,100	1,434	1,394	1,542	1,394
16,100	16,200	864	864	864	864	21,100	21,200	1,132	1,132	1,197	1,132	26,100	26,200	1,441	1,399	1,549	1,399
16,200	16,300	869	869	869	869	21,200	21,300	1,137	1,137	1,204	1,137	26,200	26,300	1,448	1,404	1,557	1,404
16,300	16,400	875	875	875	875	21,300	21,400	1,142	1,142	1,211	1,142	26,300	26,400	1,455	1,410	1,564	1,410
16,400	16,500	880	880	880	880	21,400	21,500	1,148	1,148	1,218	1,148	26,400	26,500	1,462	1,415	1,571	1,415
16,500	16,600	885	885	885	885	21,500	21,600	1,153	1,153	1,225	1,153	26,500	26,600	1,469	1,420	1,578	1,420
16,600	16,700	891	891	891	891	21,600	21,700	1,158	1,158	1,232	1,158	26,600	26,700	1,476	1,426	1,585	1,426
16,700	16,800	896	896	896	896	21,700	21,800	1,164	1,164	1,239	1,164	26,700	26,800	1,483	1,431	1,592	1,431
16,800	16,900	901	901	901	901	21,800	21,900	1,169	1,169	1,246	1,169	26,800	26,900	1,491	1,436	1,599	1,436
16,900	17,000	907	907	907	907	21,900	22,000	1,174	1,174	1,253	1,174	26,900	27,000	1,498	1,442	1,606	1,442
17,000	17,100	912	912	912	912	22,000	22,100	1,180	1,180	1,260	1,180	27,000	27,100	1,505	1,447	1,613	1,447
17,100	17,200	918	918	918	918	22,100	22,200	1,185	1,185	1,267	1,185	27,100	27,200	1,512	1,453	1,620	1,453
17,200	17,300	923	923	923	923	22,200	22,300	1,190	1,190	1,275	1,190	27,200	27,300	1,519	1,458	1,627	1,458
17,300	17,400	928	928	929	928	22,300	22,400	1,196	1,196	1,282	1,196	27,300	27,400	1,526	1,463	1,634	1,463
17,400	17,500	934	934	936	934	22,400	22,500	1,201	1,201	1,289	1,201	27,400	27,500	1,533	1,469	1,641	1,469
17,500	17,600	939	939	943	939	22,500	22,600	1,206	1,206	1,296	1,206	27,500	27,600	1,540	1,474	1,648	1,474
17,600	17,700	944	944	950	944	22,600	22,700	1,212	1,212	1,303	1,212	27,600	27,700	1,547	1,479	1,655	1,479
17,700	17,800	950	950	957	950	22,700	22,800	1,217	1,217	1,310	1,217	27,700	27,800	1,554	1,485	1,662	1,485
17,800	17,900	955	955	964	955	22,800	22,900	1,222	1,222	1,317	1,222	27,800	27,900	1,561	1,490	1,669	1,490
17,900	18,000	960	960	971	960	22,900	23,000	1,228	1,228	1,324	1,228	27,900	28,000	1,568	1,495	1,676	1,495
18,000	18,100	966	966	978	966	23,000	23,100	1,233	1,233	1,331	1,233	28,000	28,100	1,575	1,501	1,683	1,501
18,100	18,200	971	971	985	971	23,100	23,200	1,239	1,239	1,338	1,239	28,100	28,200	1,582	1,506	1,690	1,506
18,200	18,300	976	976	993	976	23,200	23,300	1,244	1,244	1,345	1,244	28,200	28,300	1,589	1,511	1,698	1,511
18,300	18,400	982	982	1,000	982	23,300	23,400	1,249	1,249	1,352	1,249	28,300	28,400	1,596	1,517	1,705	1,517
18,400	18,500	987	987	1,007	987	23,400	23,500	1,255	1,255	1,359	1,255	28,400	28,500	1,603	1,522	1,712	1,522
18,500	18,600	992	992	1,014	992	23,500	23,600	1,260	1,260	1,366	1,260	28,500	28,600	1,610	1,527	1,719	1,527
18,600	18,700	998	998	1,021	998	23,600	23,700	1,265	1,265	1,373	1,265	28,600	28,700	1,617	1,533	1,726	1,533
18,700	18,800	1,003	1,003	1,028	1,003	23,700	23,800	1,272	1,271	1,380	1,271	28,700	28,800	1,624	1,538	1,733	1,538
18,800	18,900	1,008	1,008	1,035	1,008	23,800	23,900	1,279	1,276	1,387	1,276	28,800	28,900	1,632	1,543	1,740	1,543
18,900	19,000	1,014	1,014	1,042	1,014	23,900	24,000	1,286	1,281	1,394	1,281	28,900	29,000	1,639	1,549	1,747	1,549
19,000	19,100	1,019	1,019	1,049	1,019	24,000	24,100	1,293	1,287	1,401	1,287	29,000	29,100	1,646	1,554	1,754	1,554
19,100	19,200	1,025	1,025	1,056	1,025	24,100	24,200	1,300	1,292	1,408	1,292	29,100	29,200	1,653	1,560	1,761	1,560
19,200	19,300	1,030	1,030	1,063	1,030	24,200	24,300	1,307	1,297	1,416	1,297	29,200	29,300	1,660	1,565	1,768	1,567
19,300	19,400	1,035	1,035	1,070	1,035	24,300	24,400	1,314	1,303	1,423	1,303	29,300	29,400	1,667	1,570	1,775	1,574
19,400	19,500	1,041	1,041	1,077	1,041	24,400	24,500	1,321	1,308	1,430	1,308	29,400	29,500	1,674	1,576	1,782	1,581
19,500	19,600	1,046	1,046	1,084	1,046	24,500	24,600	1,328	1,313	1,437	1,313	29,500	29,600	1,681	1,581	1,789	1,588
19,600	19,700	1,051	1,051	1,091	1,051	24,600	24,700	1,335	1,319	1,444	1,319	29,600	29,700	1,688	1,586	1,796	1,595
19,700	19,800	1,057	1,057	1,098	1,057	24,700	24,800	1,342	1,324	1,451	1,324	29,700	29,800	1,695	1,592	1,803	1,602
19,800	19,900	1,062	1,062	1,105	1,062	24,800	24,900	1,350	1,329	1,458	1,329	29,800	29,900	1,702	1,597	1,810	1,609
19,900	20,000	1,067	1,067	1,112	1,067	24,900	25,000	1,357	1,335	1,465	1,335	29,900	30,000	1,709	1,602	1,817	1,616



# 2012 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:			
30,000	30,100	1,716	1,608	1,824	1,623	35,000	35,100	2,069	1,883	2,177	1,976	40,000	40,100	2,421	2,236	2,529	2,328
30,100	30,200	1,723	1,613	1,831	1,630	35,100	35,200	2,076	1,890	2,184	1,983	40,100	40,200	2,428	2,243	2,536	2,335
30,200	30,300	1,730	1,618	1,839	1,637	35,200	35,300	2,083	1,897	2,191	1,990	40,200	40,300	2,435	2,250	2,544	2,342
30,300	30,400	1,737	1,624	1,846	1,644	35,300	35,400	2,090	1,904	2,198	1,997	40,300	40,400	2,442	2,257	2,551	2,349
30,400	30,500	1,744	1,629	1,853	1,652	35,400	35,500	2,097	1,911	2,205	2,004	40,400	40,500	2,449	2,264	2,558	2,357
30,500	30,600	1,751	1,634	1,860	1,659	35,500	35,600	2,104	1,918	2,212	2,011	40,500	40,600	2,456	2,271	2,565	2,364
30,600	30,700	1,758	1,640	1,867	1,666	35,600	35,700	2,111	1,925	2,219	2,018	40,600	40,700	2,463	2,278	2,572	2,371
30,700	30,800	1,765	1,645	1,874	1,673	35,700	35,800	2,118	1,932	2,226	2,025	40,700	40,800	2,470	2,285	2,579	2,378
30,800	30,900	1,773	1,650	1,881	1,680	35,800	35,900	2,125	1,939	2,233	2,032	40,800	40,900	2,478	2,292	2,586	2,385
30,900	31,000	1,780	1,656	1,888	1,687	35,900	36,000	2,132	1,946	2,240	2,039	40,900	41,000	2,485	2,299	2,593	2,392
31,000	31,100	1,787	1,661	1,895	1,694	36,000	36,100	2,139	1,954	2,247	2,046	41,000	41,100	2,492	2,306	2,600	2,399
31,100	31,200	1,794	1,667	1,902	1,701	36,100	36,200	2,146	1,961	2,254	2,053	41,100	41,200	2,499	2,313	2,607	2,406
31,200	31,300	1,801	1,672	1,909	1,708	36,200	36,300	2,153	1,968	2,262	2,060	41,200	41,300	2,506	2,320	2,614	2,413
31,300	31,400	1,808	1,677	1,916	1,715	36,300	36,400	2,160	1,975	2,269	2,067	41,300	41,400	2,513	2,327	2,621	2,420
31,400	31,500	1,815	1,683	1,923	1,722	36,400	36,500	2,167	1,982	2,276	2,075	41,400	41,500	2,520	2,334	2,628	2,427
31,500	31,600	1,822	1,688	1,930	1,729	36,500	36,600	2,174	1,989	2,283	2,082	41,500	41,600	2,527	2,341	2,635	2,434
31,600	31,700	1,829	1,693	1,937	1,736	36,600	36,700	2,181	1,996	2,290	2,089	41,600	41,700	2,534	2,348	2,642	2,441
31,700	31,800	1,836	1,699	1,944	1,743	36,700	36,800	2,188	2,003	2,297	2,096	41,700	41,800	2,541	2,355	2,649	2,448
31,800	31,900	1,843	1,704	1,951	1,750	36,800	36,900	2,196	2,010	2,304	2,103	41,800	41,900	2,548	2,362	2,656	2,455
31,900	32,000	1,850	1,709	1,958	1,757	36,900	37,000	2,203	2,017	2,311	2,110	41,900	42,000	2,555	2,369	2,663	2,462
32,000	32,100	1,857	1,715	1,965	1,764	37,000	37,100	2,210	2,024	2,318	2,117	42,000	42,100	2,562	2,377	2,670	2,469
32,100	32,200	1,864	1,720	1,972	1,771	37,100	37,200	2,217	2,031	2,325	2,124	42,100	42,200	2,569	2,384	2,677	2,476
32,200	32,300	1,871	1,725	1,980	1,778	37,200	37,300	2,224	2,038	2,332	2,131	42,200	42,300	2,576	2,391	2,685	2,483
32,300	32,400	1,878	1,731	1,987	1,785	37,300	37,400	2,231	2,045	2,339	2,138	42,300	42,400	2,583	2,398	2,692	2,490
32,400	32,500	1,885	1,736	1,994	1,793	37,400	37,500	2,238	2,052	2,346	2,145	42,400	42,500	2,590	2,405	2,699	2,498
32,500	32,600	1,892	1,741	2,001	1,800	37,500	37,600	2,245	2,059	2,353	2,152	42,500	42,600	2,597	2,412	2,706	2,505
32,600	32,700	1,899	1,747	2,008	1,807	37,600	37,700	2,252	2,066	2,360	2,159	42,600	42,700	2,604	2,419	2,713	2,512
32,700	32,800	1,906	1,752	2,015	1,814	37,700	37,800	2,259	2,073	2,367	2,166	42,700	42,800	2,611	2,426	2,720	2,519
32,800	32,900	1,914	1,757	2,022	1,821	37,800	37,900	2,266	2,080	2,374	2,173	42,800	42,900	2,619	2,433	2,727	2,526
32,900	33,000	1,921	1,763	2,029	1,828	37,900	38,000	2,273	2,087	2,381	2,180	42,900	43,000	2,626	2,440	2,734	2,533
33,000	33,100	1,928	1,768	2,036	1,835	38,000	38,100	2,280	2,095	2,388	2,187	43,000	43,100	2,633	2,447	2,741	2,540
33,100	33,200	1,935	1,774	2,043	1,842	38,100	38,200	2,287	2,102	2,395	2,194	43,100	43,200	2,640	2,454	2,748	2,547
33,200	33,300	1,942	1,779	2,050	1,849	38,200	38,300	2,294	2,109	2,403	2,201	43,200	43,300	2,647	2,461	2,755	2,554
33,300	33,400	1,949	1,784	2,057	1,856	38,300	38,400	2,301	2,116	2,410	2,208	43,300	43,400	2,654	2,468	2,762	2,561
33,400	33,500	1,956	1,790	2,064	1,863	38,400	38,500	2,308	2,123	2,417	2,216	43,400	43,500	2,661	2,475	2,769	2,568
33,500	33,600	1,963	1,795	2,071	1,870	38,500	38,600	2,315	2,130	2,424	2,223	43,500	43,600	2,668	2,482	2,776	2,575
33,600	33,700	1,970	1,800	2,078	1,877	38,600	38,700	2,322	2,137	2,431	2,230	43,600	43,700	2,675	2,489	2,783	2,582
33,700	33,800	1,977	1,806	2,085	1,884	38,700	38,800	2,329	2,144	2,438	2,237	43,700	43,800	2,682	2,496	2,790	2,589
33,800	33,900	1,984	1,811	2,092	1,891	38,800	38,900	2,337	2,151	2,445	2,244	43,800	43,900	2,689	2,503	2,797	2,596
33,900	34,000	1,991	1,816	2,099	1,898	38,900	39,000	2,344	2,158	2,452	2,251	43,900	44,000	2,696	2,510	2,804	2,603
34,000	34,100	1,998	1,822	2,106	1,905	39,000	39,100	2,351	2,165	2,459	2,258	44,000	44,100	2,703	2,518	2,811	2,610
34,100	34,200	2,005	1,827	2,113	1,912	39,100	39,200	2,358	2,172	2,466	2,265	44,100	44,200	2,710	2,525	2,818	2,617
34,200	34,300	2,012	1,832	2,121	1,919	39,200	39,300	2,365	2,179	2,473	2,272	44,200	44,300	2,717	2,532	2,826	2,624
34,300	34,400	2,019	1,838	2,128	1,926	39,300	39,400	2,372	2,186	2,480	2,279	44,300	44,400	2,724	2,539	2,833	2,631
34,400	34,500	2,026	1,843	2,135	1,934	39,400	39,500	2,379	2,193	2,487	2,286	44,400	44,500	2,731	2,546	2,840	2,639
34,500	34,600	2,033	1,848	2,142	1,941	39,500	39,600	2,386	2,200	2,494	2,293	44,500	44,600	2,738	2,553	2,847	2,646
34,600	34,700	2,040	1,855	2,149	1,948	39,600	39,700	2,393	2,207	2,501	2,300	44,600	44,700	2,745	2,560	2,854	2,653
34,700	34,800	2,047	1,862	2,156	1,955	39,700	39,800	2,400	2,214	2,508	2,307	44,700	44,800	2,752	2,567	2,861	2,660
34,800	34,900	2,055	1,869	2,163	1,962	39,800	39,900	2,407	2,221	2,515	2,314	44,800	44,900	2,760	2,574	2,868	2,667
34,900	35,000	2,062	1,876	2,170	1,969	39,900	40,000	2,414	2,228	2,522	2,321	44,900	45,000	2,767	2,581	2,875	2,674

# 2012 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:			
45,000	45,100	2,774	2,588	2,882	2,681	50,000	50,100	3,126	2,941	3,234	3,033	55,000	55,100	3,479	3,293	3,587	3,386
45,100	45,200	2,781	2,595	2,889	2,688	50,100	50,200	3,133	2,948	3,241	3,040	55,100	55,200	3,486	3,300	3,594	3,393
45,200	45,300	2,788	2,602	2,896	2,695	50,200	50,300	3,140	2,955	3,249	3,047	55,200	55,300	3,493	3,307	3,601	3,400
45,300	45,400	2,795	2,609	2,903	2,702	50,300	50,400	3,147	2,962	3,256	3,054	55,300	55,400	3,500	3,314	3,608	3,407
45,400	45,500	2,802	2,616	2,910	2,709	50,400	50,500	3,154	2,969	3,263	3,062	55,400	55,500	3,507	3,321	3,615	3,414
45,500	45,600	2,809	2,623	2,917	2,716	50,500	50,600	3,161	2,976	3,270	3,069	55,500	55,600	3,514	3,328	3,622	3,421
45,600	45,700	2,816	2,630	2,924	2,723	50,600	50,700	3,168	2,983	3,277	3,076	55,600	55,700	3,521	3,335	3,629	3,428
45,700	45,800	2,823	2,637	2,931	2,730	50,700	50,800	3,175	2,990	3,284	3,083	55,700	55,800	3,528	3,342	3,636	3,435
45,800	45,900	2,830	2,644	2,938	2,737	50,800	50,900	3,183	2,997	3,291	3,090	55,800	55,900	3,535	3,349	3,643	3,442
45,900	46,000	2,837	2,651	2,945	2,744	50,900	51,000	3,190	3,004	3,298	3,097	55,900	56,000	3,542	3,356	3,650	3,449
46,000	46,100	2,844	2,659	2,952	2,751	51,000	51,100	3,197	3,011	3,305	3,104	56,000	56,100	3,549	3,364	3,657	3,456
46,100	46,200	2,851	2,666	2,959	2,758	51,100	51,200	3,204	3,018	3,312	3,111	56,100	56,200	3,556	3,371	3,664	3,463
46,200	46,300	2,858	2,673	2,967	2,765	51,200	51,300	3,211	3,025	3,319	3,118	56,200	56,300	3,563	3,378	3,672	3,470
46,300	46,400	2,865	2,680	2,974	2,772	51,300	51,400	3,218	3,032	3,326	3,125	56,300	56,400	3,570	3,385	3,679	3,477
46,400	46,500	2,872	2,687	2,981	2,780	51,400	51,500	3,225	3,039	3,333	3,132	56,400	56,500	3,577	3,392	3,686	3,485
46,500	46,600	2,879	2,694	2,988	2,787	51,500	51,600	3,232	3,046	3,340	3,139	56,500	56,600	3,584	3,399	3,693	3,492
46,600	46,700	2,886	2,701	2,995	2,794	51,600	51,700	3,239	3,053	3,347	3,146	56,600	56,700	3,591	3,406	3,700	3,499
46,700	46,800	2,893	2,708	3,002	2,801	51,700	51,800	3,246	3,060	3,354	3,153	56,700	56,800	3,598	3,413	3,707	3,506
46,800	46,900	2,901	2,715	3,009	2,808	51,800	51,900	3,253	3,067	3,361	3,160	56,800	56,900	3,606	3,420	3,714	3,513
46,900	47,000	2,908	2,722	3,016	2,815	51,900	52,000	3,260	3,074	3,368	3,167	56,900	57,000	3,613	3,427	3,721	3,520
47,000	47,100	2,915	2,729	3,023	2,822	52,000	52,100	3,267	3,082	3,375	3,174	57,000	57,100	3,620	3,434	3,728	3,527
47,100	47,200	2,922	2,736	3,030	2,829	52,100	52,200	3,274	3,089	3,382	3,181	57,100	57,200	3,627	3,441	3,735	3,534
47,200	47,300	2,929	2,743	3,037	2,836	52,200	52,300	3,281	3,096	3,390	3,188	57,200	57,300	3,634	3,448	3,742	3,541
47,300	47,400	2,936	2,750	3,044	2,843	52,300	52,400	3,288	3,103	3,397	3,195	57,300	57,400	3,641	3,455	3,749	3,548
47,400	47,500	2,943	2,757	3,051	2,850	52,400	52,500	3,295	3,110	3,404	3,203	57,400	57,500	3,648	3,462	3,756	3,555
47,500	47,600	2,950	2,764	3,058	2,857	52,500	52,600	3,302	3,117	3,411	3,210	57,500	57,600	3,655	3,469	3,763	3,562
47,600	47,700	2,957	2,771	3,065	2,864	52,600	52,700	3,309	3,124	3,418	3,217	57,600	57,700	3,662	3,476	3,770	3,569
47,700	47,800	2,964	2,778	3,072	2,871	52,700	52,800	3,316	3,131	3,425	3,224	57,700	57,800	3,669	3,483	3,777	3,576
47,800	47,900	2,971	2,785	3,079	2,878	52,800	52,900	3,324	3,138	3,432	3,231	57,800	57,900	3,676	3,490	3,784	3,583
47,900	48,000	2,978	2,792	3,086	2,885	52,900	53,000	3,331	3,145	3,439	3,238	57,900	58,000	3,683	3,497	3,791	3,590
48,000	48,100	2,985	2,800	3,093	2,892	53,000	53,100	3,338	3,152	3,446	3,245	58,000	58,100	3,690	3,505	3,798	3,597
48,100	48,200	2,992	2,807	3,100	2,899	53,100	53,200	3,345	3,159	3,453	3,252	58,100	58,200	3,697	3,512	3,805	3,604
48,200	48,300	2,999	2,814	3,108	2,906	53,200	53,300	3,352	3,166	3,460	3,259	58,200	58,300	3,704	3,519	3,813	3,611
48,300	48,400	3,006	2,821	3,115	2,913	53,300	53,400	3,359	3,173	3,467	3,266	58,300	58,400	3,711	3,526	3,820	3,618
48,400	48,500	3,013	2,828	3,122	2,921	53,400	53,500	3,366	3,180	3,474	3,273	58,400	58,500	3,718	3,533	3,827	3,626
48,500	48,600	3,020	2,835	3,129	2,928	53,500	53,600	3,373	3,187	3,481	3,280	58,500	58,600	3,725	3,540	3,834	3,633
48,600	48,700	3,027	2,842	3,136	2,935	53,600	53,700	3,380	3,194	3,488	3,287	58,600	58,700	3,732	3,547	3,841	3,640
48,700	48,800	3,034	2,849	3,143	2,942	53,700	53,800	3,387	3,201	3,495	3,294	58,700	58,800	3,739	3,554	3,848	3,647
48,800	48,900	3,042	2,856	3,150	2,949	53,800	53,900	3,394	3,208	3,502	3,301	58,800	58,900	3,747	3,561	3,855	3,654
48,900	49,000	3,049	2,863	3,157	2,956	53,900	54,000	3,401	3,215	3,509	3,308	58,900	59,000	3,754	3,568	3,862	3,661
49,000	49,100	3,056	2,870	3,164	2,963	54,000	54,100	3,408	3,223	3,516	3,315	59,000	59,100	3,761	3,575	3,869	3,668
49,100	49,200	3,063	2,877	3,171	2,970	54,100	54,200	3,415	3,230	3,523	3,322	59,100	59,200	3,768	3,582	3,876	3,675
49,200	49,300	3,070	2,884	3,178	2,977	54,200	54,300	3,422	3,237	3,531	3,329	59,200	59,300	3,775	3,589	3,883	3,682
49,300	49,400	3,077	2,891	3,185	2,984	54,300	54,400	3,429	3,244	3,538	3,336	59,300	59,400	3,782	3,596	3,890	3,689
49,400	49,500	3,084	2,898	3,192	2,991	54,400	54,500	3,436	3,251	3,545	3,344	59,400	59,500	3,789	3,603	3,897	3,696
49,500	49,600	3,091	2,905	3,199	2,998	54,500	54,600	3,443	3,258	3,552	3,351	59,500	59,600	3,796	3,610	3,904	3,703
49,600	49,700	3,098	2,912	3,206	3,005	54,600	54,700	3,450	3,265	3,559	3,358	59,600	59,700	3,803	3,617	3,911	3,710
49,700	49,800	3,105	2,919	3,213	3,012	54,700	54,800	3,457	3,272	3,566	3,365	59,700	59,800	3,810	3,624	3,918	3,717
49,800	49,900	3,112	2,926	3,220	3,019	54,800	54,900	3,465	3,279	3,573	3,372	59,800	59,900	3,817	3,631	3,925	3,724
49,900	50,000	3,119	2,933	3,227	3,026	54,900	55,000	3,472	3,286	3,580	3,379	59,900	60,000	3,824	3,638	3,932	3,731





# 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 \$90,000 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 \$90,000, you must use the 2012 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	\$23,670	-----	5.35%	\$ 0
23,670	77,730	\$1,266.35 +	7.05%	23,670
77,730	-----	5,077.58 +	7.85%	77,730

## 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	\$ 34,590	-----	5.35%	\$ 0
34,590	137,430	\$1,850.57 +	7.05%	34,590
137,430	-----	9,100.79 +	7.85%	137,430

## 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	\$17,300	-----	5.35%	\$ 0
17,300	68,720	\$ 925.55 +	7.05%	17,300
68,720	-----	4,550.66 +	7.85%	68,720

## 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	\$29,130	-----	5.35%	\$ 0
29,130	117,060	\$1,558.46 +	7.05%	29,130
117,060	-----	7,757.53 +	7.85%	117,060

## DO YOU NEED 2012 FORMS?

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

Or, if you prefer:

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

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

- 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
- 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 2012)
- 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



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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](http://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](http://www.revenue.state.mn.us) and click "File a return" on the e-Services menu. **Select homeowners may now have the option to file through e-Services for free! See Property Tax Refund instructions for details.**