

2018 Minnesota Individual Income Tax

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*Coming
soon*

An Even Better Revenue Website

We are redesigning the Minnesota Department of Revenue website to make it easier for you to find and use the information you rely on to meet your state tax obligations.

Watch for a beta (preview) version of our new website in early 2019!



To file electronically, go to **www.revenue.state.mn.us**

Free Tax Help Available

Free tax preparation is available from Internal Revenue Service certified volunteers at various locations across Minnesota to assist individuals 60 or older, with a disability, with annual income less than \$55,000, or speaking limited or no English.

To find a volunteer tax preparation site near you, go to **www.revenue.state.mn.us** and enter **Free Tax Preparation** in the Search box. You may also call 651-297-3724 or 1-800-657-3989 (toll-free). Tax help is available generally from February 1 through April 15.

Go to www.revenue.state.mn.us to:

- File and pay electronically
- Get forms, instructions, and fact sheets
- Get answers to your questions
- 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** (toll-free) to:

- Check on your refund
- Check on your Form 1099-G refund information

Still have questions?

- Email:
individual.incometax@state.mn.us
- Call:
651-296-3781 or 1-800-652-9094 (toll-free)
- Mail:
Minnesota Revenue
Mail Station 5510
St. Paul, MN 55146-5510

This information is available in alternate formats.

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What's new for 2018?

This booklet may be outdated at the time you file due to federal or state law changes. Your refund will be delayed if you use outdated forms or instructions.

For up-to-date information, forms, and instructions:

- Go to www.revenue.state.mn.us and type **Income Tax Forms** in the Search box
- Call us at 651-296-3781 or 1-800-652-9094 (toll free)

Minnesota and federal laws enacted in 2017 have led to changes on the Minnesota income tax return schedules.

Terms used in determining

Minnesota Individual Income Tax

Definitions used in determining Minnesota individual income tax are based on the Internal Revenue Code (IRC) as amended through December 16, 2016. Due to federal law changes, we use new terms and phrases on Minnesota income tax forms, schedules, and instructions. These terms include:

Minnesota Adjusted Gross Income

(Minnesota AGI): This is your federal adjusted gross income plus or minus differences between state and federal law pertaining to income that can be excluded from or included in taxable income, and deductions allowed in calculating adjusted gross income. If you are required to file Minnesota Schedule M1NC, *Federal Adjustments*, your Minnesota AGI will be identified on line 38 of that schedule. If you are not required to file Schedule M1NC, your Minnesota AGI will be on line 1 of Form M1.

Minnesota AGI is used to calculate deductions and credits throughout the Minnesota income tax return.

Minnesota Itemized Deductions: These are your itemized deductions allowed under Minnesota law. These deductions are those allowable based on the IRC as amended through December 16, 2016. File Schedule M1SA, *Minnesota Itemized Deductions*, to itemize your deductions on your Minnesota income tax return instead of claiming the standard deduction for your filing status. You may itemize your deductions on your Minnesota income tax return even if you claimed the standard deduction on your federal income tax return.

For Minnesota purposes: This is a choice you make on your Minnesota income tax return. For example, you may itemize your deductions for Minnesota purposes even if you claimed the standard deduction on your

federal return. "For Minnesota purposes" may also refer to a federal schedule you prepare to calculate your Minnesota income tax, but do not file with your federal return.

Filing Requirements

Because of differences between federal and Minnesota tax laws, you may be required to file a Minnesota income tax return even if you are not required to file a federal income tax return. See page 6 to determine if you are required to file a Minnesota income tax return.

Minnesota AGI

Differences between federal and Minnesota law impact types of income excludable, or deductions allowable, in calculating adjusted gross income. You report these differences on Schedule M1NC.

You must file Schedule M1NC if any of the provisions below impact you. For details about these provisions, see the Schedule M1NC instructions.

- Bicycle commuting expense reimbursements
- Moving expense
- Business expense reimbursements more than expenses
- Student loan forgiveness resulting from death or permanent disability
- The earnings portion of certain distributions from an education savings account or ABLE account
- Gain from a casualty or theft loss
- Qualified stock deferred for federal tax purposes
- Capitalization rule changes
- Federal Bonus depreciation
- Section 179 expensing
- Certain other depreciation provisions
- Certain depreciation claimed on a 2017 Schedule M1NC
- Deductions for certain business expenses such as employee fringe benefits, meals and entertainment, lobbying, and certain settlement payments
- Like-kind exchange
- Limitation on allowance of Partner's share of loss
- Tax treatment of Alaska Native Settlement corporation and trusts
- Capital gain invested in opportunity zones
- Disallowance of an excess business loss
- Section 965 Deferred foreign income
- Global Intangible Low Tax Income (GILTI)
- Foreign Derived Intangible Income (FDII)

- Related party amounts in hybrid transactions
- Subpart F
- Certain other adjustments
- Carryforward loss or difference in taxability of an IRA distribution caused by an adjustment on a 2017 Schedule M1NC

Adjustments reported on Schedule M1NC impact calculations on several other Minnesota tax schedules.

Minnesota Itemized Deductions

File Schedule M1SA to itemize your deductions for Minnesota purposes. You may file Schedule M1SA even if you claimed the standard deduction on your federal return.

If you itemized your deductions on your federal return by filing federal Schedule A, you will generally pay less Minnesota income tax by filing Schedule M1SA. You will report many of the amounts you entered on Schedule A on Schedule M1SA.

Generally, you will pay less Minnesota income tax by filing Schedule M1SA if your itemized deductions are more than the standard deduction for your filing status, age, and vision level (see page 11 to determine your standard deduction).

Exemptions

Federal law suspended personal and dependent exemptions. Minnesota tax law allows personal and dependent exemptions. See page 11 to determine if you qualify, and how much you qualify to deduct.

Additional Taxes

If you withdrew funds from a qualified education savings account (commonly known as a 529 plan) and did not use those funds for qualified expenses, you may be required to repay state income tax benefits you received for contributions to a 529 plan. Nonqualified expenses are any expenses other than those to attend a post-secondary educational institution. Nonqualified expenses include expenses used for K-12 education.

Credits

Minnesota law enacted in 2017 established two new nonrefundable credits first available for tax year 2018: the Beginning Farmer Management Credit, and the Tax Credit for Owners of Agricultural Assets. To qualify for these credits, you need to be certified by the Minnesota Rural Finance Authority (RFA). File Schedule MIC, *Other Nonrefundable Credits*, if you received a credit certificate from the RFA.

Where's my refund?

The Minnesota Department of Revenue reviews every return to verify the information on the return and make sure the right refund goes to the right person. Each tax return is different, so processing time will vary. To check your refund status, go to www.revenue.state.mn.us and type **Where's My Refund** into the Search box. With this system, you can:

- See if we've received your return
- Follow your return through the process
- Understand the steps your return goes through before a refund is sent
- See the actual date your refund was sent

When you use **Where's My Refund**, we ask for your Social Security number, date of birth, and the exact amount of your refund.

What can I do to get my refund faster?

- Avoid common errors (see below)
- Electronically file your return
- Choose direct deposit (Use an account you do not plan on closing. We cannot change the account.)
- Complete your return
- Include all documentation

What happens after I send my return?

We will:

- Receive your return
- Process your return
- Prepare your refund
- Send your refund

Call our automated phone line at 651-296-4444 or 800-657-3676 (toll-free) to get the status of your refund.

How the Department Protects your Information

Protecting your information and identity is our priority. We have partnered with other states, the Internal Revenue Service (IRS), financial institutions, and tax preparation software developers to combat fraud.

For more information about keeping your identity safe, go to:

- www.revenue.state.mn.us and type **Protecting Your Identity** in the Search box
- www.irs.gov (IRS)
- www.ag.state.mn.us (Minnesota Attorney General's Office)

We will never ask you to provide, update, or verify personal information through unsolicited email or phone calls. Do not respond to such emails or phone calls.

If you are concerned about a potentially fraudulent contact by someone claiming to be from the department, call 651-296-3781 or 1-800-652-9094 (toll-free). We can determine if the contact you received was legitimate.

How do I avoid common errors?

- Enter your name and your dependents' names as they appear on Social Security cards.
- Double-check bank routing and account numbers used on tax forms.
- Complete each form and carry totals to the correct lines. If you electronically file, the calculations are done for you.
- File your return by April 15, 2019, even if you owe more than you can pay. Pay as much as you can by the due date, and continue to make payments until we contact you. At that point, we can help you set up a payment plan for the remaining balance.
- If you owe, make your payment electronically and pick when you want the payment submitted. For more information about making your payment electronically, visit our website.
- If you are paper filing with a new address, be sure to place an X in the **New Address** box in the header. If you move after filing, contact us right away. You should do this even when requesting a direct deposit.
- Do not staple or tape anything to your return. Use a paperclip.

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

If you purchased taxable items for personal use and did not pay sales tax, you may owe use tax. Generally, the use tax is the same rate as the state sales tax. If you live in a local tax area, include the use tax that is applicable to your local use tax.

When do I owe use tax?

You may owe use tax if you purchase taxable items:

- Over the internet, by mail order, etc., and the seller does not collect Minnesota sales tax from you.
- In a state or country that does not collect Minnesota sales tax from you.
- From an out-of-state seller who 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.)

Add all of your taxable purchases. If they total more than \$770, file Form UT1, *Individual Use Tax Return*, by April 15, 2019, for all taxable items you purchased during the calendar year.

If your total purchases for personal use are less than \$770, you do not have to file and pay use tax.

To file online, go to www.revenue.state.mn.us and type **Individual Use Tax** in the Search box. Then, select **Individual Use Tax Return Online Filing System**. Follow the prompts to file your return.

Form UT1, *Individual Use Tax Return*, and Fact Sheet 156, *Use Tax for Individuals*, are available on our website or by calling 651-296-6181 or 1-800-657-3777 (toll-free).

Local Use Taxes

If you buy taxable items for use in the cities and counties listed in Fact Sheet 164, *Local Sales and Use Taxes*, you must also pay local use taxes at the rates listed.

Information for your Federal Return and Schedule M1SA, Minnesota Itemized Deductions

State Refund Information—Line 10 of federal Schedule 1

If you received a state income tax refund in 2018 and you itemized deductions on federal Form 1040 in 2017, you may need to report an amount on line 10 of your 2018 federal Schedule 1. See the federal Form 1040 instructions for more information. We do not mail federal Form 1099-G to most taxpayers.

To find out how much your Minnesota income tax refund was:

- Review your records
- Go to www.revenue.state.mn.us and type **1099-G** in the Search box
- Call 651-296-4444 or 1-800-652-9094 (toll-free)

Deducting Real Estate Taxes—federal Schedule A (Line 5b), and M1SA (Line 6)

You are allowed a tax deduction on federal Schedule A for real estate taxes you paid in 2018. If you received a property tax refund for these taxes on a 2017 Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*, subtract that refund amount from your property taxes paid when calculating your deduction.

Deducting Vehicle License Fees—federal Schedule A (Line 5c), and M1SA (Line 7)

Deduct part of your Minnesota vehicle license fee as personal property tax for passenger automobiles, pick-up trucks, and vans on line 7 of federal Schedule A. Other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

Calculate the allowed deduction by subtracting \$35 from your vehicle's registration tax for each vehicle you register.

To find the registration tax:

- Go to www.mndriveinfo.org and select **Calculate Registration Tax** in the **Online Services** drop-down menu
- Look at the vehicle registration renewal form issued by Driver & Vehicle Services

Filing Requirements

Who is required to file?

You are required to file a 2018 Minnesota income tax return if one or more of the following apply:

- You were a Minnesota resident for the entire year in 2018 and had to file a federal income tax return.
- You were a Minnesota resident for the entire year in 2018 and your income was more than the amount in the chart below for your filing status and situation.
- You were a part-year or nonresident of Minnesota in 2018 and your Minnesota source income is more than \$10,650. See “Filing Requirements for Part-Year Residents and Nonresidents” for information on Minnesota source income.

Minnesota Residents

File a 2018 Minnesota income tax return if either of the following are true:

- You were a Minnesota resident for the whole year and were required to file a 2018 federal income tax return.
- Your income is more than the amount that applies to you in the chart below.

You are a Minnesota resident if either of the following apply:

- Minnesota was your permanent home in 2018.
- Minnesota was your home for an indefinite period of time and you maintained an abode (house, townhouse, condominium, apartment, mobile home, or cabin, with cooking and bathing facilities, that could be lived in year-round) in Minnesota.

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

Filing Requirement for Residents Who are not a Dependent

If you were a Minnesota resident for all of 2018 and required to file a federal income tax return, you are required to file a Minnesota income tax return. If you were not required to file a federal tax return, use the chart below to determine if you are required to file a Minnesota income tax return.

IF your filing status* is	AND	Then you must file a Minnesota income tax return if your income was at least
Single	You were born on or after January 2, 1954	\$10,650
	You were born before January 2, 1954	\$12,250
Married Filing Jointly	You and your spouse were born on or after January 2, 1954	\$21,300
	You or your spouse was born before January 2, 1954	\$22,600
	You and your spouse were born before January 2, 1954	\$23,900
Head of Household	You were born on or after January 2, 1954	\$13,700
	You were born before January 2, 1954	\$15,300
Married Filing Separately	You were born on or after January 2, 1954	\$4,150
	You were born before January 2, 1954	\$4,150
Qualifying Widow(er)	You were born on or after January 2, 1954	\$17,150
	You were born before January 2, 1954	\$18,450

*You must use the same filing status you used on your federal income tax return. If you did not file a federal return, use the 1040 instructions to determine the filing status to use.

If you are not required to file a federal return, you should file a Minnesota return to:

- Claim refundable credits (K-12 Education, Working Family, Dependent Care, Parents of Stillborn Children)
- Get a refund if your employer issued you a 2018 Form W-2 reporting Minnesota income tax withheld from your wages

Part-Year Residents

File a Minnesota income tax return if you moved into or out of Minnesota in 2018 and your 2018 Minnesota source income is \$10,650 or more. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine income received while a Minnesota resident and income received from Minnesota sources while a nonresident. Your Minnesota tax is based on that income.

Nonresidents

If you were a resident of another state but lived in Minnesota, file a Minnesota income tax return as a Minnesota resident if both of the following applied to you:

- You were in Minnesota for 183 days or more during the tax year
- You or your spouse owned, rented, lived in, or leased an abode (house, townhouse, condominium, apartment, mobile home, or cabin, with cooking and bathing facilities, that could be lived in year-round) in Minnesota

If both conditions apply, you are considered a Minnesota resident for the length of time you maintained an abode in Minnesota.

Filing Requirements (cont.)

File a Minnesota income tax return if you meet the filing requirements in the next section.

For more 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, and 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
 - Gross winnings from gambling in Minnesota
 - Gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota
 - Gains reported on Schedule M1AR, *Accelerated Recognition of Installment Sale Gains*
 - Gains on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota
 - Minnesota gross income from a business or profession conducted partly or entirely in Minnesota. This is the amount from line 7 of federal Schedule C, line 1 of Schedule C-EZ, or line 9 of Schedule F of Form 1040. Gross income from a partnership, S corporation, or Trust or Estate is the amount on line 20 of Schedule KPI, line 20 of Schedule KS, or line 26 of Schedule KF.
- 3 Add step 1 and step 2. If the total is \$10,650 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than \$10,650 and you had amounts withheld or paid estimated tax, file a Minnesota income tax return and Schedule M1NR to receive a refund. If you are married and filed a joint federal return, you must file a joint Minnesota return even if only one spouse has Minnesota income. 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. You are not subject to Minnesota income tax if both of the following applied in 2018:

- You were a full-year resident of Michigan or North Dakota and returned to your home state at least once a month
- Your only Minnesota income was from personal service income (wages, salaries, tips, commissions, and bonuses)

Complete Schedule M1M, *Income Additions and Subtractions*, to file for a refund of withholding if you are a Michigan or North Dakota resident. For more information, see Income Tax Fact Sheet 4, *Reciprocity*.

Follow the steps below to complete your Form M1 and Schedule M1M:

- 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 6 of Form M1.
- 3 Enter the amount from line 1 of Form M1 on line 23 of Schedule M1M and on line 7 of Form M1. Place an X in the box for line 23 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*, 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, *Reciprocity Exemption/Affidavit of Residency*, each year with your employer.

If you are filing a joint return and only one spouse works in Minnesota under a reciprocity agreement, 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 personal service income covered under reciprocity is \$10,650 or more, you are subject to Minnesota tax on that income. File a Minnesota income tax return and Schedule M1NR. You may not take the reciprocity subtraction on Schedule M1M.

Getting Started

What do I need?

- Your name and address
- Your Social Security number
- Your completed federal return
- Your date of birth

Reminder: Review your return before signing. You are legally responsible for all information on your return, even if you paid someone to prepare it for you.

If you do not provide this information, your refund will be delayed; if you owe tax, your payment may not be processed and you may have to pay a penalty for late payment.

If a paid preparer completed your return, include their Preparer Tax Identification Number (PTIN).

Although not required on the return, we also ask for:

- A code number indicating a political party for the State Elections Campaign Fund if you want to designate a contribution
- Your phone number in case we have questions about your return
- Your paid preparer's phone number

Name and Address Area

Use capital letters and black ink. Print your legal name, not a nickname. Enter only one address - your current home address **or** your post office box. If your current address is a foreign address, mark an X in the **Foreign Address** box.

If you are married and filing separate income tax returns, enter your spouse's name and Social Security number 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.

Federal Filing Status

Use the same filing status you used on your federal return to file your Minnesota return. Put an X in the box for your filing status.

State Elections Campaign Fund

If you want \$5 to go to help candidates for state office pay campaign expenses, enter the code number for the party of your choice. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed. If you are filing a joint return, your spouse may also designate a party.

Designating \$5 **will not** reduce your refund or increase tax you owe.

Important Tips

When you fill out your form, print your numbers like this:

1 2 3 4 5 6 7 8 9 0

Do not put a slash through the "0" (Ø) or "7" (7) or any other numbers.

Use whole dollars. Round the dollar amounts on your Form M1 and schedules to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.

Leave lines and unused boxes blank if they do not apply to you or if the amount is zero.

Reporting a negative amount. If your federal taxable income on line D, or the amounts on line 1, 3, or 13b are less than zero, put an X in the box provided next to the line. **Do not** use parentheses or a minus sign to indicate a negative amount.

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 them on your return.

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

How is my information used?

The information you provide on your tax return is private under state law. We use this information to determine your liability under Minnesota tax laws and for other tax administration purposes. We cannot give this information to others without your consent, except that certain other government entities may have access to this information, if allowed by law. For details about how we use your information, including a complete list of the entities we may share it with, go to www.revenue.state.mn.us and type **Use of Information** in the Search box.

Filing Instructions

When do I file and pay?

Your 2018 Minnesota income tax return should be electronically filed, postmarked, or dropped off by April 15, 2019. Your tax payment is due in full by April 15, 2019, even if you file your return later. If you file your tax return according to a fiscal year, your tax payment and return are due the 15th day of the fourth month after the end of your fiscal year.

How do I pay my tax if I file after April 15?

If you are unable to complete and file your return by the due date, you may avoid a late payment penalty and interest by paying your tax by April 15. Estimate your total tax and pay the amount you owe electronically, or by credit or debit card. If you pay by check, you must send your tax payment with a completed voucher from our website. To avoid a late filing penalty, file your return by October 15, 2019. See page 18 for payment options.

Do I have to sign and date my return?

Yes. An unsigned paper return is not considered valid. If you are married and filing a joint return, both spouses must sign. 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.

Do I have to file electronically?

No. 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.

Where do I file paper returns?

If you are filing a paper return, read page 8. **If you do not follow the instructions on that page, your return and refund will be delayed.** Send your Minnesota income tax return, including all completed Minnesota schedules, and your federal return and schedules in the printed envelope included in this booklet. If you do not have the printed envelope, mail your forms to:

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

What do I include when I mail my return?

Include your Form M1, all the Minnesota schedules you are required to complete, and a complete copy of your 2018 federal return and all schedules.

If you do not enclose the required documentation, we may send your return back to you. Make copies of all your forms and schedules. Keep the copies and your Forms W-2 with your tax records at least through 2023.

You will be charged a fee to get copies of your forms from us.

Also, if you claimed the Child and Dependent Care Credit or the K-12 Education Credit or Subtraction, keep your original receipts and all other documentation to prove your qualifying expenses.

Reminder for Seniors and Disabled Taxpayers:

If you	And you	Then
Were born before January 2, 1954	Meet certain income requirements for 2018	You may qualify for an income tax subtraction on Schedule M1R.
Are permanently and totally disabled at the end of 2018	<ul style="list-style-type: none">Meet certain income requirements for 2018Received federally taxable disability income in 2018	

Other benefits you may be eligible for include:

- Homestead Credit Refund for Homeowners and Renter's Property Tax Refund (Form M1PR).
- Senior Citizens Property Tax Deferral Program. For more information, see Property Tax Fact Sheet 7, *Senior Citizens Property Tax Deferral*.
- Special Homestead Classification: Class 1b (for qualifying blind and disabled property owners). For more information see Property Tax Fact Sheet 18, *Special Homestead Classification: Class 1b*.

For more information on tax issues for seniors, see Income Tax Fact Sheet 6, *Seniors*, visit our website at www.revenue.state.mn.us, or call us at 651-296-3781 or 1-800-652-9094 (toll-free).

Line Instructions

Reminder:

- If a line does not apply to you or if the amount is zero, leave the box blank.
- Round dollar amounts on your return to the nearest whole dollar by dropping amounts less than 50 cents and increasing amounts 50 cents or more to the next dollar.

Federal Return Information

Lines A–D

Line A—Federal Wages, Salaries, Tips, etc.

Enter your wages, salaries, tips, commissions, bonuses, etc. you received in 2018. If you filed federal Form 1040, enter the amount from line 1 of Form 1040.

Line B—Taxable IRA Distributions, Pensions, and Annuities

Enter the total of your taxable IRA distributions, pensions, and annuities you received in 2018. If you filed federal Form 1040, enter the amount from line 4b of Form 1040.

Line C—Unemployment Compensation

Enter the unemployment compensation you received in 2018. If you filed federal Form 1040, enter the amount from line 19 of federal Schedule 1.

Line D—Federal Taxable Income

Enter your 2018 federal taxable income. If you filed federal Form 1040, enter the amount from line 10 of Form 1040.

If your federal taxable income is less than zero, put an X in the box next to line D to indicate it is a negative number.

Minnesota Income

Lines 1–3

Line 1—Federal Adjusted Gross

Enter your 2018 federal adjusted gross income. If you filed federal Form 1040, enter the amount from line 7 of Form 1040.

If your federal adjusted gross income is less than zero, enter the actual number and place an X in the oval box next to line 1 to indicate it is a negative number.

If you did not file a 2018 federal return, use a federal return and instructions to determine what your federal adjusted gross income would have been.

Line 2—Other Additions (Schedule M1M)

Complete Schedule M1M, *Income Additions and Subtractions*, if any of the following apply. If in 2018 you:

- Received interest from municipal bonds of another state or its governmental units
- Received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local governmental units
- Claimed federal Bonus Depreciation on your federal return. Complete Schedule M1NC, *Federal Adjustments*, before completing the Worksheet for Line 3 of Schedule M1M.
- Claimed section 179 expensing for qualified property on your federal return. Complete the Worksheet for Line 12a of Schedule M1NC before completing the Worksheet for Line 4 of Schedule M1M.
- 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
- Deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota
- Deducted certain federal fines or fees and penalties as a trade or business expense
- Claimed a suspended loss from 2001 through 2005 or 2008 through 2017 from bonus depreciation on your federal return
- Received a capital gain from a lump-sum distribution from a qualified retirement plan
- 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
- Withdrew funds from a first-time home buyer addition for a non-qualified expense
- Accelerated recognition of certain non-resident installment sales
- Claimed the federal deduction for domestic production activities

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.

Reminder: If you complete Schedule M1M, include the schedule when you file your Minnesota income tax return.

Minnesota Subtractions

Lines 4–7

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

Line 4—Itemized Deductions or Standard Deductions

You may claim the Minnesota standard deduction or itemize your deductions on your Minnesota return.

Standard Deduction

Use the table on the next page to determine your Minnesota standard deduction. You are considered age 65 or older if you were born before January 2, 1954. You are considered blind if you were totally blind as of December 31, 2018, or you have a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

Keep the statement for your records.

Dependents: If you are a dependent, your standard deduction is one of the following, whichever is greater:

- \$1,050
- Your earned income (such as wages, taxable scholarships and grants, tips, and self-employment earnings) plus \$350

Your standard deduction cannot exceed the standard deduction for your filing status and situation.

Itemized Deductions

Complete and file Schedule M1SA, *Minnesota Itemized Deduction*, to claim itemized deductions. You may claim itemized deductions on your Minnesota income tax return even if you claimed the standard deduction on your federal return.

If you filed federal Schedule A, you will generally pay less Minnesota tax by filing Schedule M1SA than if you claim the Minnesota standard deduction.

Line Instructions (cont.)

If you are not sure if you should claim the Minnesota standard deduction or itemize your deductions for Minnesota purposes, complete Schedule M1SA and compare the result to the Standard Deduction Table for Line 4 for your filing status and situation. If Schedule M1SA results in a larger deduction, you will generally pay less Minnesota income tax if you file Schedule M1SA. If your filing status is married filing separately and your spouse itemizes deductions on their Minnesota income tax return, you must file Schedule M1SA.

Line 5—Exemptions

If you are not a dependent, generally you may reduce your taxable income by claiming exemptions you qualify for.

Determine your subtraction using the Worksheet for Line 5.

Line 6—State Income Tax Refund

Enter your state income tax refund from line 10 of federal Schedule 1. Do not enter an amount on line 6 if you did not file a federal return, and did not include an amount on line 10 of the federal Schedule 1 you used to determine the amount to enter on line 1.

Standard Deduction table for Line 4

Check the boxes that apply to you and your spouse. If you are a dependent, see “Dependents” in the line 4 instructions. 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 are considered aged 65 or older if you were born before January 2, 1954.

You: 65 or older blind **Your Spouse:** 65 or older blind

Find your filing status below and the number of boxes you checked above (from 0-4) and enter the appropriate dollar amount on line 4 of Form M1 if you are claiming the standard deduction on your Minnesota return:

Filing status	Boxes Checked Above	Dollar amount for Line 4
single:	0	\$ 6,500
	1	8,100
	2	9,700
married	0	\$ 13,000
filing joint, or	1	14,300
qualifying	2	15,600
widow(er):	3	16,900
	4	18,200
married	0	\$ 6,500
filing	1	7,800
separate:	2	9,100
	3	10,400
	4	11,700
head of	0	\$ 9,550
household:	1	11,150
	2	12,750

Worksheet for Line 5 — Personal and Dependent Exemptions

If you are a dependent, leave line 5 of Form M1 blank, and **do not complete this worksheet.**

- 1 Enter 1 if no one can claim you as a dependent _____
- 2 Enter 1 if you are married and filing a joint return and no one can claim your spouse as a dependent _____
- 3 Enter the number of dependents you claimed on your federal income tax return. If you did not file a federal income tax return, review the instructions for federal Form 1040 to determine the number of people you are eligible to claim as a dependent. You may not claim anyone as a dependent if they were claimed as a dependent by another individual on their federal or Minnesota income tax return. _____
- 4 Add steps 1 through 3 _____
- 5 Enter \$4,150 **\$4,150** _____
- 6 Multiply step 4 by step 5. _____
- 7 **If you did not file Schedule M1NC**, enter the amount from line 1 of Form M1. _____
If you filed Schedule M1NC, enter the amount from line 38 of that schedule _____
- 8 Enter the amount that matches your filing status _____
 Married Filing Jointly or Qualifying Widow(er): \$285,050 Single: \$190,050
 Head of Household: \$237,550 Married Filing Separate: \$142,525
- 9 Compare the amounts on steps 7 and 8. If step 8 is more than step 7, enter the amount from step 6 on line 5 of Form M1 and **STOP HERE**. If step 7 is more than step 8, subtract step 8 from step 7. _____
- 10 If step 9 is **more than** \$122,500, enter 0 on line 5 of Form M1 and **STOP HERE**.
 If step 9 is **less than or equal to** \$122,500, divide step 9 by \$2,500 (\$1,250 if your filing status is married filing separate). Increase the result to the next higher whole number (Example: Increase .0004 to 1). _____
- 11 Multiply step 10 by 2% (.02). Enter the result as a decimal. _____
- 12 Multiply step 6 by step 11. _____
- 13 Subtract step 12 from step 6. Enter the result on line 5 of Form M1 _____

Line Instructions (cont.)

Line 7—Other Subtractions (Schedule M1M)

Complete Schedule M1M, *Income Additions and Subtractions*, if any of the following apply. If in 2018 you:

- Received interest from a federal government source
- Purchased educational material or services for your qualifying child's K–12 education
- Did not file Schedule M1SA and your charitable contributions were more than \$500
- Reported 80 percent of bonus depreciation as an addition to income in a year 2013 through 2017 or received a federal bonus depreciation subtraction in 2018 from an estate or trust
- Reported 80 percent of federal section 179 expensing as an addition to income in a year 2013 through 2017
- Were born before January 2, 1954 or 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)
- 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 (see page 7)
- 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
- You, your spouse (if filing a joint return), or your dependent donated all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow (while living) to another person

- Paid income taxes to a subnational level of a foreign country (equivalent of a state of the United States) other than Canada
- Received a military pension or other military retirement pay
- Were insolvent and received a gain from the sale of your farm property that is included in line 7 of federal 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
- Reported a prior year addback for reacquisition of business indebtedness income
- Had railroad maintenance expenses not allowed as a federal deduction
- Contributed to a qualified Section 529 Plan and did not claim a credit for these contributions (see Schedule M1529)
- Received Social Security benefits in 2018 and included some of those benefits on line 5b of federal Form 1040, or in the additions column on line 32 of Schedule M1NC.

Reminder: 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 5 of Schedule M1M state income tax passed through to you by the entity, as reported on Schedule KPI, KS, or KF. Do not include on line 27 of Schedule M1SA.

- Earned interest or dividends on a designated first-time home buyer savings account (see Schedule M1HOME)
- Reported a discharge of indebtedness of educational loans on completion of an income-driven repayment program
- Are required to file Schedule M1NC, *Federal Adjustments*.

Tax Before Credits Lines 10–14

Line 10—Tax From Table

Turn to the tax table on pages 25 through 30. Using the amount on line 9, find the tax amount in the column under your filing status. Enter the amount of tax from the table on line 10.

Schedule M1R—Income Qualifications

If you (or your spouse if filing a joint return) were born before January 2, 1954, or were 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, lived apart from your spouse for all of 2018, and are 65 or older or disabled	\$21,000	\$ 6,000
Filing single, head of household, or qualifying widow(er) and are 65 or older or disabled	\$33,700	\$ 9,600

* *Adjusted gross income is the amount from line 1 of Form M1 (or line 38 of Schedule M1NC, Federal Adjustments, if you filed that schedule), plus any lump-sum distributions reported on federal Form 4972, less any taxable Railroad Retirement Board benefits (see instructions for line 9 of Schedule M1R).*

Line Instructions (cont.)

Line 11—Alternative Minimum Tax (Schedule M1MT)

If you had to pay federal alternative minimum tax when you filed your federal Form 1040 or 1040NR, you must complete Schedule M1MT, *Alternative Minimum Tax*, to determine if you must pay Minnesota alternative minimum tax. If you had large deductions, such as gambling losses, mortgage interest, or K-12 education expenses when you filed Form M1, use the Worksheet to Determine if You Must File Schedule M1MT.

You may be required to pay Minnesota alternative minimum tax even if you were not subject to federal alternative minimum tax.

Before you complete Schedule M1MT, you must complete Part 1 of federal Form 6251 for Minnesota purposes.

Line 13 —Part-Year Residents and Non-residents (Schedule M1NR)

Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR, *Non-residents/Part-Year Residents*, to determine your Minnesota tax.

See page 6 to determine if you were a resident, part-year resident, or nonresident.

If you complete Schedule M1NR, enter the amounts from lines 24 and 25 of Schedule M1NR on lines 13a and 13b of your Form M1. Include Schedule M1NR when you file Form M1.

Line 14— Other Minnesota Taxes

You may be required to pay an additional Minnesota tax if you:

- Received a lump-sum distribution from a certain qualified plan and filed federal Form 4972.
- Withdrew funds from a first-time homebuyer savings account, and did not use the funds for qualified expenses.
- Filed a 2017 Schedule M1529, *Education Savings Account Contribution Credit or Subtraction*, and funds were withdrawn from the account and not used for qualified expenses.

If you are required to pay one or more of these taxes, complete and file the applicable schedule or schedules.

Worksheet to Determine if You Must File Schedule M1MT

1. Enter the amount of personal exemptions from line 5 of Form M1 _____
2. Enter the amount from line 4 of Form M1 _____
3. Enter amounts for the items listed below. _____
4. Add steps 1 – 3. _____
5. Combine lines 4, 12, and 18 of Schedule M1SA. _____
6. Subtract step 5 from step 4. _____

If step 6 is greater than the amounts listed for your filing status in the table below, you must complete Schedule M1MT.

Married filing a joint return or a qualifying widower	\$64,475
Married filing separate returns	\$32,236
Single	\$48,733
Head of household	\$47,491

Adjustments to include in step 3:

- Accelerated depreciation
- Exercise of incentive stock options
- Tax-exempt interest or dividends from Minnesota private activity bonds not included on lines 1 and 2 of Schedule M1M
- Amortization of pollution-control facilities
- Intangible drilling costs
- Depletion
- Reserves for losses on bad debts of financial institutions
- Circulation and research and experimental procedures
- Mining exploration and development costs
- Installment sales of property
- Tax sheltered farm loss
- Passive activity loss
- Income from long-term contracts for manufacture, installation, or construction of property to be completed after 2018
- Gains excluded under IRC section 1202 as amended through December 16, 2016
- Preferences and adjustments from an electing large partnership (from the AMT adjustment boxes from your Schedule K-1 federal Form 1065-B)

Tax on Lump-Sum Distribution (Schedule M1LS)

You must file Schedule M1LS, *Tax on Lump-Sum Distribution*, if all of the following apply:

- You received lump-sum distribution from a pension, profit-sharing, or stock bonus plan in 2018
- You were a Minnesota resident when you received any portion of the lump-sum distribution
- You filed federal Form 4972

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

First-Time Home Buyer Recapture Tax

Complete Schedule M1HOME, *First-Time Homebuyer Savings Account*, if you withdrew funds from a savings account designated as a first-time home buyer account and funds were not used for qualified expenses. Qualified expenses are the down payment, closing costs, costs of construction, or financing the construction of a single-family residence.

Line Instructions (cont.)

Education Savings Account Credit or Subtraction Recapture Tax

File Schedule M1529, *Education Savings Account Contribution Credit or Subtraction*, to determine your recapture tax if:

- You filed a 2017 Schedule M1529 claiming a credit or subtraction.
- Funds were withdrawn from that education savings account and not used for qualified expenses.

A qualified expense is the cost required to attend a post-secondary education institution. For Minnesota purposes, expenses do not include K-12 education expenses.

Credits Against Tax

Line 16—Marriage Credit (Schedule M1MA)

To qualify for the Marriage Credit, all of the following must apply:

- 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 9 of your Form M1 is at least \$38,000
- The earned income of the lesser-earning spouse is at least \$23,000

If you qualify, complete Schedule M1MA, *Marriage Credit*, to determine your credit.

Line 17—Credit for Long-Term Care Insurance Premiums (Schedule M1LTI)

You may be able to claim a credit against tax based on premiums you paid in 2018 for a qualified long-term care insurance policy for which you did not receive a full deduction on Schedule M1SA, *Minnesota Itemized Deductions*.

To qualify, your long-term care insurance policy must do both of the following:

- Qualify as a federal deduction (see Schedule M1SA), disregarding the income test
- Have a lifetime long-term care benefit limit of \$100,000 or more

The maximum credit is \$100 per person. If you qualify, complete Schedule M1LTI, *Long-Term Care Insurance Credit*.

Line 18—Credit for Taxes Paid to Another State (Schedule M1CR and Schedule M1RCR)

If you were a Minnesota resident for all or part of 2018 and you paid income tax to both Minnesota and 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 states for purposes of this credit.

If you were a resident of another state, but are required to file a 2018 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2018 state tax on the same income to both Minnesota and your state of residence. 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 paid income tax to Wisconsin:

A portion of your credit may be refundable. Complete Schedule M1RCR, *Credit for Tax Paid to Wisconsin*, and include the schedule with Form M1.

If you worked in Michigan or North Dakota:

Do not file Schedule M1CR if you were a full- or part-year Minnesota resident and has 2018 Michigan or North Dakota income tax withheld from personal service income (such as wages, salaries, tips, commissions, and bonuses) you received from working in one of those states. Instead, file that state's income tax return to get a refund of the tax withheld for the period of time you were a Minnesota resident.

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

- Michigan Department of Treasury, 517-373-3200, www.michigan.gov/treasury
- North Dakota Office of State Tax Commissioner, 701-328-1243, www.nd.gov/tax

Line 19—Other Nonrefundable Credits (Schedule M1C)

Complete Schedule M1C, *Other Nonrefundable Credits*, if any of the following apply. If in 2018 you:

- Are a veteran who has separated from service and served in the military for at least 20 years, has a 100 percent service related disability, or were honorably discharged, and receive a military pension or other retirement pay for your service in the military
- Received a Schedule KPI, KS, or KF reporting a credit for increasing research activities
- 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 2018
- 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
- Contributed to a qualified Section 529 Plan and did not claim a subtraction for any contributions
- Are a licensed Minnesota teacher and completed a qualified Master's Degree program you began after June 30, 2017
- Made payments towards your own qualified student loans

Report the total of all credits from Schedule M1C on line 19 of Form M1. Include any schedules you completed when filing your return.

Line 22—Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife, such as bald eagles and loons, by donating to the Nongame Wildlife Fund. To donate, enter the amount on line 22. This amount will decrease your refund or increase the amount you owe.

Line Instructions (cont.)

To make a contribution directly to the Nongame Wildlife Fund, go to www.dnr.state.mn.us/eco/nongame/checkoff.html or send a check payable to:

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

Total Payments

Line 24—Minnesota Income Tax Withheld (Schedule M1W)

If you received Forms W-2, 1099, or W-2G, or Schedules KPI, KS, or KF showing Minnesota income tax withheld for 2018, you must complete Schedule M1W, *Minnesota Income Tax Withheld*.

Include Schedule M1W when you file Form M1. If you do not include this schedule, we may disallow your withholding amount.

Do not send in your Forms W-2, 1099, or W-2G. Keep these forms with your records, as we may ask to review them.

Line 25—Minnesota Estimated Tax and Extension Payments

You may include only three types of payments on line 25:

- Your total 2018 Minnesota estimated tax payments made in 2018 and 2019
- The portion of your 2017 Minnesota income tax refund designated on your 2017 Minnesota income tax return to be applied to 2018 estimated tax
- Any state income tax payment made by the regular due date when you are filing after the due date

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

Refundable Credits

Refundable credits may allow you to receive a refund even if you do not have a tax liability. Married persons filing separate returns generally cannot claim these credits.

Line 26—Refundable Credits (Schedule M1REF)

Complete Schedule M1REF, *Refundable Credits*, if you qualify for any of the following:

- Child and Dependent Care Credit
- Minnesota Working Family Credit
- K-12 Education Credit
- Refundable Credit for Tax Paid to Wisconsin

- Credit for Parents of Stillborn Children
- Credit for Historic Structure Rehabilitation (Certified by the State Historic Preservation Office)
- Enterprise Zone Credit (Certified by the Department of Employment and Economic Development)

If you qualify for one or more of these credits, include the appropriate credit schedules and Schedule M1REF with your Form M1.

Child and Dependent Care Credit (Schedule M1CD)

To qualify for the Child and Dependent Care Credit, your federal adjusted gross income must be less than \$62,990 with one qualifying person or less than \$74,990 with two or more qualifying persons, and one of the following conditions must apply:

- You paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person while you (and your spouse if filing a joint return) were working or looking for work. A qualifying person and qualifying expenses are the same as for the federal credit for child and dependent care expenses.
- You operated a licensed family daycare home caring for your own dependent child who had not reached the age 6 by the end of the year.
- You are married and filing a joint return, had a child born in 2018, and neither you nor your spouse participated in a pretax dependent care assistance program.

If one of these conditions applies to you, complete Schedule M1CD, *Child and Dependent Care Credit*, and Schedule M1REF and include these schedules with your Minnesota income tax return. Enter the number of qualifying persons on line 1a of Schedule M1REF.

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*, and the table on pages 21 through 24 to determine your Minnesota credit.

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

If you qualify for the credit, complete Schedule M1WFC and Schedule M1REF and include these schedules with your Form M1. Enter the number of your qualifying children on line 2a of Schedule M1REF.

K-12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2018 for a qualifying child in grades kindergarten through 12 (K-12). See qualifying expenses on page 16. To qualify, your “household income” (federal adjusted gross income plus most nontaxable income) must be under the limit based on your number of qualifying children in grades K-12. A qualifying child is the same as for the federal earned income credit.

Enter the number of qualifying children on line 3a of Schedule M1REF.

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	*

* *More than 6 children: \$43,500 plus \$2,000 for each additional qualifying child.*

If you qualify for the credit, complete Schedule M1ED, *K-12 Education Credit*, and Schedule M1REF and include these schedules with your Form M1.

Credit for Parents of Stillborn Children (Schedule M1PSC)

You may qualify for the Credit for Parents of Stillborn Children if, in 2018, you:

- Experienced a stillbirth
- Received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records
- Would have claimed the child as a dependent if the child had been born alive

You will need to enter the document control number, and state file number from the Certificate of Birth Resulting in Stillbirth you received from the Minnesota Department of Health.

Qualifying K-12 Education Expenses

Reminders:

- Save your itemized cash register receipts, invoices, and other documentation with your tax records. We may ask to review them.
- The total of your subtraction and credit cannot be more than your actual allowable expenses.
- Do not use the same expenses to claim both the credit and the subtraction.

If you qualify for the K-12 Education Credit — Enter qualifying expenses on the appropriate line of your Schedule M1ED. Enter expenses that qualify only for the subtraction on line 17 of Schedule M1M.

If you do not qualify for the K-12 Education Credit — Enter all qualifying expenses, up to the maximum amount allowed, on line 17 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 17 of Schedule M1M: Private school tuition Tuition for college courses used to satisfy high school graduation requirements		X X
Include on line 8 of Schedule M1ED or line 17 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	X X X	X X X
Include on line 9 of Schedule M1ED or line 17 of Schedule M1M: Tutoring* Music lessons*	X X	X X
Include on line 10 of Schedule M1ED or line 17 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 11 of Schedule M1ED or line 17 of Schedule M1M: Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 12 of Schedule M1ED or line 17 of Schedule M1M: Fees paid to others for transportation to and 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 15 of Schedule M1ED or line 17 of Schedule M1M: Home computer hardware and educational software <i>You may use up to \$200 to qualify for the credit and another \$200 for the subtraction.</i>	X	X

Expenses That Do Not Qualify for Either the K-12 Education Credit or Subtraction

- Costs to drive your child to and from school, tutoring, enrichment programs, or camps not part of the regular school day
- Travel expenses, lodging, and meals for overnight class trips
- Fees for materials and textbooks purchased for use in religious teachings
- Sport camps or lessons
- Books and materials used for tutoring, enrichment programs, academic camps, or after-school activities
- Tuition and expenses for preschool or post-high school classes
- Costs of school lunches
- Costs of uniforms used for school, band, or sports
- Monthly internet fees
- Noneducational software

*A qualified instructor is a person who is not the child’s sibling, parent, or grandparent, and meets one of the following requirements:

1. Is a Minnesota licensed teacher or is directly supervised by a Minnesota licensed teacher
2. Has passed a teacher competency test
3. Teaches in an accredited private school
4. Has a baccalaureate (B.A.) degree
5. Is a member of the Minnesota Music Teachers Association

Line Instructions (cont.)

The state file number is the number printed in the upper right area inside the margin of the Certificate of Birth Resulting in Stillbirth.

The document control number is the number printed in the lower left corner under the barcode on the Certificate of Birth Resulting in Stillbirth.

If you qualify for the credit, complete Schedule MIPSC, *Credit for Parents of Stillborn Children*, and Schedule MIREF and include these schedules with your Form M1.

Credit for Taxes Paid to Wisconsin (Schedule M1RCR)

You may be eligible for a refundable credit for income tax paid to Wisconsin if both of the following are true:

- You were domiciled in Minnesota for all or part of 2018
- You incurred 2018 income tax for Minnesota and for Wisconsin on the same income earned for professional or personal services performed while a Minnesota resident

Use Schedule M1RCR, *Credit for Tax Paid to Wisconsin*, to determine the nonrefundable and refundable credits for taxes paid to Wisconsin.

Refund or Amount Due

Line 28—Your Refund

If line 27 is more than line 23, subtract line 23 from line 27, then subtract the amount, if any, on line 31. This is your 2018 Minnesota income tax refund. If the result is zero, you must still file your return.

Of the amount on line 28, you can:

- Have the entire refund deposited directly into a checking or savings account (see the line 29 instructions).
- Receive the entire refund in the mail as a paper check (skip lines 29, 30, 32, and 33).
- Apply all or a portion of your refund toward your 2019 estimated taxes. The remaining balance, if any, may be directly deposited into your checking or savings account, or mailed to you.

We will deduct any amount you owe for Minnesota or federal debts, criminal fines, or a debt to a federal, state, or county agency, district court, qualifying hospital,

or public library. If you participate in the Senior Citizens Property Tax Deferral Program, we will apply your refund to your deferred property tax total. We will use your Social Security number to identify you as the correct debtor. If your debt is less than your refund, you'll receive the difference.

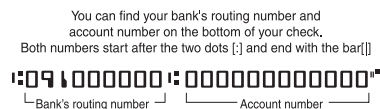
Generally, you must file your 2018 return no later than 3 1/2 years from the original due date or your right to receive the refund lapses.

Line 29—Direct Deposit of Refund

Direct deposit is the safest and easiest way to get your tax refund.

If you want the refund on line 28 to be directly deposited into your checking or savings account, enter the requested information on line 29.

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



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

The **account number** may contain up to 17 digits (both numbers and letters). Leave out any hyphens, spaces, or symbols.

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. You will receive your refund by paper check. We may also issue your refund by check if we adjusted your return or recaptured part of your refund to pay a debt you owe.

By completing line 29, you are authorizing us and your financial institution to initiate electronic credit entries, and, if necessary, debit entries and adjustments for any credits made in error.

Line 30—Amount You Owe

If line 23 is more than line 27, you owe Minnesota income tax for 2018. Read the instructions for line 31 to determine if you must file Schedule M15, *Underpayment of Estimated Income Tax*.

Subtract line 27 from line 23, and add the amount, if any, from line 31. Enter the result on line 30. This is the Minnesota in-

come tax you must pay. Pay your tax using one of the methods described in *Payment Options* on page 18.

If you are filing your return after April 15, 2019, you may owe a late payment penalty, a late filing penalty, and interest (see page 19). If you file a paper return and you include penalty and interest with your check payment, enclose a separate statement showing how you calculated the penalty and interest. Do not include penalties and interest on line 30.

Line 31—Penalty for Underpayment of 2018 Estimated Tax (Schedule M15)

You may owe a penalty if:

- Line 21 is more than line 27 and the difference is \$500 or more.
- You did not make a required estimated tax payment on time. This is true even if you have a refund.

Complete Schedule M15 to determine if you owe a penalty. Enter the penalty, if any, on line 31 of Form M1. Also, subtract the penalty amount from line 28 or add it to line 30 of Form M1. Include Schedule M15 with your return.

To avoid this penalty next year, you may want to make larger 2019 estimated tax payments or ask your employer to increase your withholding.

Lines 32 and 33—2019 Estimated Tax

If you are paying 2019 estimated tax, you may apply all or part of your 2018 refund to your 2019 estimated tax.

On line 32, enter the portion of line 28 you want refunded to you. On line 33, enter the amount from line 28 you want applied to your 2019 estimated tax. The total of lines 32 and 33 must equal line 28.

For more information, see “Should I make estimated payments?” on page 18.

Payment Options

Can I pay electronically?

To pay electronically:

- Go to www.revenue.state.mn.us, and select **Make a Payment** under **For Individuals**.
- Call 1-800-570-3329 to pay by phone

Select **Pay electronically from your bank account** or **Pay electronically with your credit or debit card (fee)** and follow the prompts to make your payment. You cannot use a foreign bank account. Save the confirmation number and date stamp from your payment.

Can I pay by credit or debit card?

To make a payment with a card:

- Go to 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, call 1-888-877-0450. Select option 1 (live operator) Monday – Friday from 7:00 a.m. to 7:00 p.m.

Can I pay by check or money order?

Go to our website at www.revenue.state.mn.us and choose **Make a Payment** under **For Individuals**. Then, select **Pay with check and voucher** or **Pay with money order and voucher**. Select **Begin Payment Voucher** to create a voucher. Print the voucher and mail with a check made payable to Minnesota Revenue.

If you are filing a paper return, send the voucher and your check or money order *separately* from your return to ensure that we properly credit your payment 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.**

What if I cannot pay the full amount?

If you owe taxes, pay as much as you can when you file your tax return. If you cannot pay in full by the filing due date, make monthly payments using a payment voucher until you receive a bill.

After you get the bill, you can request a payment agreement by calling 651-556-3003 or 1-800-657-3909 or at www.revenue.state.mn.us.

There is a \$50 nonrefundable fee to set up a payment agreement.

Find more payment agreement information at www.revenue.state.mn.us.

Should I make estimated payments?

Make estimated payments if any of the following apply:

- You expect to owe \$500 or more in Minnesota tax for 2019
- Minnesota tax was not withheld from your earnings
- Your income includes pensions, commissions, dividends or other sources not subject to withholding

Once you choose to apply all or part of your 2018 refund to your 2019 estimated tax, it cannot be changed.

To determine how much you owe, subtract your withholding and tax credits from the tax on your earnings.

For details on how to estimate and pay your tax, visit our website and type **estimated tax** in the Search box.

To make estimated payments electronically:

- Go to www.revenue.state.mn.us, and choose **Make a Payment** under **For Individuals**
- Call 1-800-570-3329 to pay by phone

You can schedule all four payments at one time. Do not use a foreign bank account.

If you make estimated payments by check, send your payment with a payment voucher. Go to our website at www.revenue.state.mn.us and choose **Make a Payment** under **For Individuals**. Then, choose **Pay with check and voucher** and select **Begin Payment Voucher** to create a payment voucher.

Send your voucher and check to the address provided on the voucher. You may print multiple vouchers for estimated payments.

Worksheet to Determine Penalty and Interest

1. Tax not paid by April 15, 2019
2. Late payment penalty* Multiply step 1 by 4% (.04)
3. Late filing penalty. If you are filing your return after October 15, 2019, multiply step 1 by 5% (.05)
4. Extended delinquency. If your tax is not paid within 180 days after filing your return, multiply step 1 by 5% (.05)
5. Add steps 1 through 4
6. Number of days the tax is late **
7. Enter the applicable interest rate.
For 2019, the rate is 5% (.05)
8. Multiply step 6 by step 7
9. Divide step 8 by 365 (carry to five decimal places)
10. Interest. Multiply step 5 by step 9
11. Total payment amount. Add step 5 and step 10

*If you are filing your return after April 15, 2019, and paid at least 90% of your total tax by the due date, you will not be charged the late payment penalty if you file your return and pay any remaining tax by October 15, 2019.

**If the days fall in more than one calendar year, determine steps 6 through 10 separately for each year.

Other Information

Penalties and Interest

Is there a penalty for filing late?

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, we will charge a 5 percent late filing penalty on the unpaid tax.**

Most individuals must pay by April 15, even if you filed an extension for your federal return. If you cannot pay the full amount due, file your return and pay as much as you can by the due date to reduce penalties and interest.

Is there a penalty for paying late?

We will charge a 4 percent late payment penalty of the unpaid amount due if you do not pay what you owe by the due date.

We will charge an additional 5 percent penalty on the unpaid tax if you pay your tax 181 days or more after filing your return.

Use the worksheet on page 18 to determine penalties you owe if you file or pay late.

Are there other penalties?

We will charge a fraud penalty equal to 50 percent of a fraudulently claimed refund if you claim a refund you do not qualify for.

Civil and criminal penalties can be charged for:

- Failing to include all taxable income
- Making errors due to intentionally disregarding the income tax laws
- Filing a frivolous return
- Knowingly or willfully failing to file a Minnesota return
- Evading tax
- Filing a false or fraudulent return

How is interest on late payments calculated?

Interest will be charged on any unpaid tax and penalty after April 15, 2019. The interest rate is determined each year. The interest rate for 2019 is 5 percent. Use the worksheet on page 18 to calculate interest you owe.

Separation of Liability

You may be eligible for the Separation of Liability Program if you filed a joint return, are no longer married, and still owe part of the joint liability.

For information, write to:

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

Filing on Behalf of a Deceased Person

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

If a person died before filing a 2018 tax return and had income that meets the minimum filing requirement for 2018, the spouse or personal representative must file a Minnesota income tax return for the deceased person. The return must have the same filing status used to file the decedent's federal return.

To file a Minnesota income tax return for a deceased person, enter the decedent's name and your name on the return and print "DECD" and the date of death after the decedent's last name.

Claiming a Refund on Behalf of a Deceased Person

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

If you are the personal representative, you must include a copy of the court document appointing you as personal representative with the decedent's return. 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, complete Form M23, *Claim for a Refund for a Deceased Taxpayer*, and include it with the decedent's Minnesota income tax return.

Amending your Return/ Reporting Federal Changes

Generally, you have 3 ½ years from the return due date to amend an original return to claim a refund. Use Minnesota Form MIX, *Amended Minnesota Income Tax*.

You have 180 days from receiving notification of the change to amend your Minnesota return if:

- The Internal Revenue Service (IRS) changes your federal return
- You amend your federal return and it affects your Minnesota return

If the IRS changes your return and the changes do NOT affect your Minnesota return, you have 180 days to send a letter of explanation to the department.

We will charge a 10 percent penalty on any additional tax and have six additional years to audit your return if you fail to report federal changes within 180 days.

Send your letter and a complete copy of your federal amended return or the IRS correction notice to:

Minnesota Revenue
Mail Station 7703
St. Paul, MN 55146-7703

Power of Attorney

We cannot share your private information without your permission. To give us permission to talk to an attorney, accountant, tax return preparer, or any other person, complete and sign Form REV184, *Power of Attorney*. The person you appoint will be able to perform any acts you can perform when dealing with the department if given permission. You can also limit the representative's authority to specific powers, such as representing you during the audit process.

Taxpayer Rights Advocate

If you have tax problems and have not been able to resolve them through normal channels, you may contact the Taxpayer Rights Advocate.

Write to:

Minnesota Department of Revenue
Taxpayer Rights Advocate
Mail Station 7102
600 North Robert Street
St. Paul, MN 55146

Call: 651-556-6013 or 855-452-0767

Email: dor.tra@state.mn.us

Military Personnel

Am I a Minnesota resident?

If you are a resident when you enlist, you remain a Minnesota resident until you establish domicile somewhere else. Do not complete Schedule M1NR, *Nonresidents and Part-year Residents*, unless you (or your spouse) are a part-year resident of Minnesota or are a nonresident.

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 6, do not include:

- Active duty military pay for service outside Minnesota in step 1
- 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, all income you earned in another state is assignable to Minnesota.

Nonresident military spouses: You may be exempt from Minnesota tax on personal service income from services performed in Minnesota if you meet all of the following requirements:

- Your spouse was present in Minnesota in compliance with military orders.
- Your spouse was domiciled in a state other than Minnesota
- You were in Minnesota solely to be with your spouse.
- You and your spouse had the same state of residence.

Subtractions

Minnesota residents who are in the military can take a subtraction for military pay if included in federal taxable income, including Active Guard Reserve (AGR) Program pay earned under Title 32. Use Schedule M1M, *Income Additions and Subtractions*, to claim these subtractions.

Civilian employees of the military or state military employees cannot take this subtraction regardless of where this income was earned.

If another state taxed your nonmilitary income while you were a Minnesota resident, you may qualify for a credit for taxes paid to another state (see Schedule M1CR, *Credit for Income Tax Paid to Another State*, or Schedule M1RCR, *Credit for Taxes Paid to Wisconsin*).

Military Pensions

You may subtract from taxable income certain types of military pensions or other military retirement pay. To claim this subtraction, the qualifying income must be included in federal taxable income. Report this subtraction on line 30 of Schedule M1M. If you claim this subtraction, you cannot claim the Credit for Past Military Service.

Did you serve in a Combat Zone at any time during 2018?

You are eligible for a credit of \$120 for each month you served in a combat zone or hazardous duty area if Minnesota is your state of legal residence (domicile). You can claim this credit for months served in years 2016, 2017, and 2018. Complete Form M99, *Credit for Military Service in a Combat Zone*, and mail it to the department with the required information listed on Form M99.

To download Form M99, go to www.revenue.state.mn.us.

Extensions

If you are active duty military 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 Minnesota income tax return, enclose a separate sheet stating that you were serving in a combat zone.

If you are stationed outside the United States but not involved in combat zone operations, you have until October 15 to file your return. You must still pay any tax you owe by April 15.

For additional military information go to www.revenue.state.mn.us or see Income Tax Fact Sheet 5, *Military Personnel - Residency* and Fact Sheet 5a, *Military Personnel - Subtractions, Credits, and Extensions*.

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

If line 3 or line 7 of Schedule M1WFC is:	Single, head of household or qualifying widow(er) and you have:					Single, head of household or qualifying widow(er) and you have:					Single, head of household or qualifying widow(er) and you have:					
	at least	but less than	no children		two children	at least	but less than	no children		two children	at least	but less than	no children		two children	
			one child	two children	one child			two children	one child	two children			one child	two children		
1	100	100	1	5	6	4500	4600	96	425	501	96	425	501	96	425	501
100	200	3	14	17	4600	4700	98	435	512	98	435	512	98	435	512	
200	300	5	23	28	4700	4800	100	444	523	100	444	523	100	444	523	
300	400	7	33	39	4800	4900	102	453	534	102	453	534	102	453	534	
400	500	9	42	50	4900	5000	104	463	545	104	463	545	104	463	545	
500	600	12	51	61	5100	5100	106	472	556	106	472	556	106	472	556	
600	700	14	61	72	5200	5200	108	482	567	108	482	567	108	482	567	
700	800	16	70	83	5300	5300	110	491	578	110	491	578	110	491	578	
800	900	18	79	94	5400	5400	112	500	589	112	500	589	112	500	589	
900	1000	20	89	105	5500	5500	114	510	600	114	510	600	114	510	600	
1000	1100	22	98	116	5600	5600	117	519	611	117	519	611	117	519	611	
1100	1200	24	108	127	5700	5700	119	528	622	119	528	622	119	528	622	
1200	1300	26	117	138	5800	5800	121	538	633	121	538	633	121	538	633	
1300	1400	28	126	149	5900	5900	123	547	644	123	547	644	123	547	644	
1400	1500	30	136	160	6000	6000	125	556	655	125	556	655	125	556	655	
1500	1600	33	145	171	6100	6100	127	566	666	127	566	666	127	566	666	
1600	1700	35	154	182	6200	6200	129	575	677	129	575	677	129	575	677	
1700	1800	37	164	193	6300	6300	131	584	688	131	584	688	131	584	688	
1800	1900	39	173	204	6400	6400	133	594	699	133	594	699	133	594	699	
1900	2000	41	182	215	6500	6500	135	603	710	135	603	710	135	603	710	
2000	2100	43	192	226	6600	6600	136	612	721	136	612	721	136	612	721	
2100	2200	45	201	237	6700	6700	136	622	732	136	622	732	136	622	732	
2200	2300	47	210	248	6800	6800	136	631	743	136	631	743	136	631	743	
2300	2400	49	220	259	6900	6900	136	640	754	136	640	754	136	640	754	
2400	2500	51	229	270	7000	7000	136	650	765	136	650	765	136	650	765	
2500	2600	54	238	281	7100	7100	136	659	776	136	659	776	136	659	776	
2600	2700	56	248	292	7200	7200	136	669	787	136	669	787	136	669	787	
2700	2800	58	257	303	7300	7300	136	678	798	136	678	798	136	678	798	
2800	2900	60	266	314	7400	7400	136	687	809	136	687	809	136	687	809	
2900	3000	62	276	325	7500	7500	136	697	820	136	697	820	136	697	820	
3000	3100	64	285	336	7600	7600	136	706	831	136	706	831	136	706	831	
3100	3200	66	295	347	7700	7700	136	715	842	136	715	842	136	715	842	
3200	3300	68	304	358	7800	7800	136	725	853	136	725	853	136	725	853	
3300	3400	70	313	369	7900	7900	136	734	864	136	734	864	136	734	864	
3400	3500	72	323	380	8000	8000	136	743	875	136	743	875	136	743	875	
3500	3600	75	332	391	8100	8100	136	753	886	136	753	886	136	753	886	
3600	3700	77	341	402	8200	8200	136	762	897	136	762	897	136	762	897	
3700	3800	79	351	413	8300	8300	136	771	908	136	771	908	136	771	908	
3800	3900	81	360	424	8400	8400	136	781	919	136	781	919	136	781	919	
3900	4000	83	369	435	8500	8500	136	790	930	136	790	930	136	790	930	
4000	4100	85	379	446	8600	8600	136	799	941	136	799	941	136	799	941	
4100	4200	87	388	457	8700	8700	136	809	952	136	809	952	136	809	952	
4200	4300	89	397	468	8800	8800	136	818	963	136	818	963	136	818	963	
4300	4400	91	407	479	8900	8900	136	827	974	136	827	974	136	827	974	
4400	4500	93	416	490	9000	9000	128	837	985	136	837	985	136	837	985	

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

If line 3 or line 7 of Schedule M1WFC is:	Single, head of household or qualifying widow(er) and you have:				Married filing jointly and you have:				If line 3 or line 7 of Schedule M1WFC is:	Single, head of household or qualifying widow(er) and you have:				Married filing jointly and you have:												
	at least	but less than	no children	one child	no children	one child	two children	two children		at least	but less than	no children	one child	two children	two children	one child	no children	two children								
	your credit is				your credit is					your credit is				your credit is												
40600	40700	0	0	558	0	0	325	1175	44200	44300	0	0	169	0	109	785	47800	47900	0	0	0	0	0	0	396	
40700	40800	0	0	547	0	319	1164		44300	44400	0	0	158	0	103	775	47900	48000	0	0	0	0	0	0	385	
40800	40900	0	0	536	0	313	1153		44400	44500	0	0	147	0	97	764	48000	48100	0	0	0	0	0	0	374	
40900	41000	0	0	526	0	307	1142		44500	44600	0	0	136	0	91	753	48100	48200	0	0	0	0	0	0	363	
41000	41100	0	0	515	0	301	1132		44600	44700	0	0	125	0	85	742	48200	48300	0	0	0	0	0	0	353	
41100	41200	0	0	504	0	295	1121		44700	44800	0	0	115	0	79	731	48300	48400	0	0	0	0	0	0	342	
41200	41300	0	0	493	0	289	1110		44800	44900	0	0	104	0	73	720	48400	48500	0	0	0	0	0	0	331	
41300	41400	0	0	482	0	283	1099		44900	45000	0	0	93	0	67	710	48500	48600	0	0	0	0	0	0	320	
41400	41500	0	0	472	0	277	1088		45000	45100	0	0	82	0	61	699	48600	48700	0	0	0	0	0	0	309	
41500	41600	0	0	461	0	271	1077		45100	45200	0	0	71	0	55	688	48700	48800	0	0	0	0	0	0	298	
41600	41700	0	0	450	0	265	1067		45200	45300	0	0	60	0	48	677	48800	48900	0	0	0	0	0	0	288	
41700	41800	0	0	439	0	259	1056		45300	45400	0	0	50	0	42	666	48900	49000	0	0	0	0	0	0	277	
41800	41900	0	0	428	0	253	1045		45400	45500	0	0	39	0	36	656	49000	49100	0	0	0	0	0	0	266	
41900	42000	0	0	417	0	247	1034		45500	45600	0	0	28	0	30	645	49100	49200	0	0	0	0	0	0	255	
42000	42100	0	0	407	0	241	1023		45600	45700	0	0	17	0	24	634	49200	49300	0	0	0	0	0	0	244	
42100	42200	0	0	396	0	235	1013		45700	45800	0	0	6	0	18	623	49300	49400	0	0	0	0	0	0	234	
42200	42300	0	0	385	0	229	1002		45800	45900	0	0	0	0	12	612	49400	49500	0	0	0	0	0	0	223	
42300	42400	0	0	374	0	223	991		45900	46000	0	0	0	0	6	601	49500	49600	0	0	0	0	0	0	212	
42400	42500	0	0	363	0	217	980		46000	46100	0	0	0	0	0	591	49600	49700	0	0	0	0	0	0	201	
42500	42600	0	0	353	0	211	969		46100	46200	0	0	0	0	0	580	49700	49800	0	0	0	0	0	0	190	
42600	42700	0	0	342	0	205	958		46200	46300	0	0	0	0	0	569	49800	49900	0	0	0	0	0	0	179	
42700	42800	0	0	331	0	199	948		46300	46400	0	0	0	0	0	558	49900	50000	0	0	0	0	0	0	169	
42800	42900	0	0	320	0	193	937		46400	46500	0	0	0	0	0	547	50000	50100	0	0	0	0	0	0	158	
42900	43000	0	0	309	0	187	926		46500	46600	0	0	0	0	0	536	50100	50200	0	0	0	0	0	0	147	
43000	43100	0	0	298	0	181	915		46600	46700	0	0	0	0	0	526	50200	50300	0	0	0	0	0	0	136	
43100	43200	0	0	288	0	175	904		46700	46800	0	0	0	0	0	515	50300	50400	0	0	0	0	0	0	125	
43200	43300	0	0	277	0	169	894		46800	46900	0	0	0	0	0	504	50400	50500	0	0	0	0	0	0	115	
43300	43400	0	0	266	0	163	883		46900	47000	0	0	0	0	0	493	50500	50600	0	0	0	0	0	0	104	
43400	43500	0	0	255	0	157	872		47000	47100	0	0	0	0	0	482	50600	50700	0	0	0	0	0	0	93	
43500	43600	0	0	244	0	151	861		47100	47200	0	0	0	0	0	472	50700	50800	0	0	0	0	0	0	82	
43600	43700	0	0	234	0	145	850		47200	47300	0	0	0	0	0	461	50800	50900	0	0	0	0	0	0	71	
43700	43800	0	0	223	0	139	839		47300	47400	0	0	0	0	0	450	50900	51000	0	0	0	0	0	0	60	
43800	43900	0	0	212	0	133	829		47400	47500	0	0	0	0	0	439	51000	51100	0	0	0	0	0	0	50	
43900	44000	0	0	201	0	127	818		47500	47600	0	0	0	0	0	428	51100	51200	0	0	0	0	0	0	39	
44000	44100	0	0	190	0	121	807		47600	47700	0	0	0	0	0	417	51200	51300	0	0	0	0	0	0	28	
44100	44200	0	0	179	0	115	796		47700	47800	0	0	0	0	0	407	51300	51400	0	0	0	0	0	0	17	
									47800	47900	0	0	0	0	0	0	407	51400	51500	0	0	0	0	0	0	6

2018 Tax Tables

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

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 9 of Form M1 is \$90,000 or more. Follow the steps for your filing status to determine the tax amount to enter on line 10 of Form M1.

If line 9 of Form M1 is less than \$90,000, you must use the tax table on pages 26 through 31.

Single

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$25,890	-----	5.35%	\$0
25,890	85,060	1,385.12 +	7.05%	25,890
85,060	160,020	5,556.61 +	7.85%	85,060
160,020	-----	11,440.97 +	9.85%	160,020

Married filing jointly or qualifying widow(er)

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$37,850	-----	5.35%	\$0
37,850	150,380	2,024.98 +	7.05%	37,850
150,380	266,700	9,958.35 +	7.85%	150,380
266,700	-----	19,089.47 +	9.85%	266,700

Married filing separately

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$18,930	-----	5.35%	\$0
18,930	75,190	1,012.76 +	7.05%	18,930
75,190	133,350	4,979.09 +	7.85%	75,190
133,350	-----	9,544.65 +	9.85%	133,350

Head of household

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$31,880	-----	5.35%	\$0
31,880	128,090	1,705.58 +	7.05%	31,880
128,090	213,360	8,488.39 +	7.85%	128,090
213,360	-----	15,182.09 +	9.85%	213,360

DO YOU NEED 2018 FORMS?

Download the forms you need at www.revenue.state.mn.us. Or, if you prefer, call 651-296-3781 or 1-800-652-9094 (toll free) or use this order form. You'll receive two copies and instructions of each form you order.

- M1, Minnesota Individual Income Tax
- M15, Underpayment of Estimated Income Tax
- M1529, Education Savings Account Contribution Credit or Subtraction
- M23, Claim for a Refund for a Deceased Taxpayer
- M99, Credit for Military Service in a Combat Zone
- M1AR, Accelerated Recognition of Installment Sale Gains
- M1C, Other Nonrefundable Credits
- M1CAT, Casualty and Theft
- M1CD, Child and Dependent Care Credit
- M1CMD, Credit for Attaining Master's Degree in Teacher's Licensure Field
- M1CR, Credit for Income Tax Paid to Another State
- M1ED, K-12 Education Credit
- M1HOME, First-Time Homebuyer Savings Account
- M1LS, Tax on Lump-Sum Distribution
- M1LTI, Long-Term Care Insurance Credit
- M1M, Income Additions and Subtractions
- M1MA, Marriage Credit
- M1MOVE, Moving Expenses
- M1MT, Alternative Minimum Tax
- M1MTC, Alternative Minimum Tax Credit
- M1NC, Federal Adjustments
- M1NR, Nonresidents/Part-Year Residents
- M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- M1PSC, Credit for Parents of Stillborn Children
- M1R, Age 65 or Older/Disabled Subtraction
- M1RCR, Credit for Tax Paid to Wisconsin
- M1REF, Refundable Credits
- M1SA, Minnesota Itemized Deductions
- M1SLC, Student Loan Credit
- M1UE, Unreimbursed Employee Business Expenses
- M1W, Minnesota Income Tax Withheld
- M1WFC, Minnesota Working Family Credit
- M1X, Amended Minnesota Income Tax
- MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2018 For Michigan and North Dakota Residents who Work in Minnesota
- Schedule LK, Like-Kind Exchanges
- UT1, Individual Use Tax Return

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.

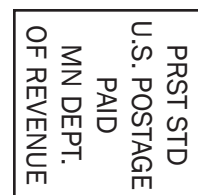
Your name _____

Street address _____

City _____

State _____

ZIP code _____



Expecting a refund? Check your status online!

Go to www.revenue.state.mn.us and type **Where's My Refund** in the Search box to monitor the status of your refund.

With this system, you can:

- See if we've received your return
- Follow your return through the process
- Understand the steps your return goes through before a refund is sent
- See the actual date your refund was sent

See page 4 for more information.