DEPARTMENT OF REVENUE

2018 Minnesota Individual Income Tax

Forms and Instructions

> Form M1 Minnesota Individual Income Tax Return

- > Schedule M1W Minnesota Income Tax Withheld
- Schedule M1SA Minnesota Itemized Deductions
- Schedule M1MA Marriage Credit
- Schedule M1WFC Minnesota Working Family Credit
- Schedule M1REF Refundable Credits
- Schedule M1M Income Additions and Subtractions



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.

Inside This Booklet

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This booklet may be outdated at the time you file due to federal or state law changes. Your refund will be delayed if you use outdated forms or instructions.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 M1C, *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 the 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.
 - 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

2

- · 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 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

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:

1234567890

Do not put a slash through the "0" (\emptyset) or "7" ($\overline{7}$) 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.

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.

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	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 Line12a 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 lumpsum 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 nonresident 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.

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

on your Minnesota return

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

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

eligible to claim as a dependent. You may dependent by another individual on their				
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				
If you filed Schedule M1NC, enter the an				
8 Enter the amount that matches your filing	status			
Married Filing Joinly or Qualifying Widow	v(er): \$285,050	Single:	\$190,050	
Head of Household:	\$237,550	Married Filing S	Separate: \$142,525	
9 Compare the amounts on steps 7 and 8. If	1	1 ·	1	
of Form M1 and STOP HERE . If step 7	1 .	1	tep 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 \$122,50	0, divide step 9 by \$2	2,500 (\$1,250 if your	filing status is married	
filing separate). Increase the result to the	next higher whole nu	mber (Example: Incr	rease .0004 to 1)	
11 Multiply step 10 by 2% (.02). Enter the 1	esult as a decimal			
12 Multiply step 6 by step 11			· · · · · · · · · · · · · · · · · · ·	
13 Subtract step 12 from step 6. Enter the re	sult on line 5 of Form	n M1	· · · · · · · · · · · · · · · · · · ·	

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: Married, filing a joint return, and both spouses are 65 or older or disabled	And your adjusted gross income* is less than: \$42,000	And your Railroad Ret. Board benefits and nontaxable Social Security are less than: \$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 Adjustments, if you filed that schedule), plus any lu	(

less any taxable Railroad Retirement Board benefits (see instructions for line 9 of Schedule M1R).

12

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 Nonresidents (Schedule M1NR)

Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR, *Nonresidents/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.....

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.

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 Nonre-fundable 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.

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 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.

		ifies for:
If you have any of the following types of educational expenses, include them on the lines indicated.	Credit	Subtraction
Include only as a subtraction on line 17 of Schedule M1M:		
Private school tuition		X
Tuition for college courses used to satisfy high school graduation requirements		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*)	Х	X
Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps	Х	X
Instructor fees for driver's education course if the school offers a class as part of the curriculum	X	X
Include on line 9 of Schedule M1ED or line 17 of Schedule M1M:		
Tutoring*	x	X
Music lessons*		X
	Λ	Л
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	x	X
You may use up to \$200 to qualify for the credit and another \$200 for the subtraction.		
Tou may use up to \$200 to qualify for the creat and another \$200 for the subtraction.		

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
- 16 5. Is a member of the Minnesota Music Teachers Association

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 M1PSC, *Credit for Parents of Stillborn Children*, and Schedule M1REF 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.

You can find your bank's routing number and account number on the bottom of your check. Both numbers start after the two dols [:] and end with the bar[[]

Bank's routing number — Account number —

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

The **account number** may contain up to 17 digits (both numbers and letters). 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. Yyou 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

 2. Late payment penalty* Multiply step 1 by 4% (.04)
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 decedents 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 M1X, *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.

	o Iren										
jointly ave:	two children	t is	996 1007 1018 1029 1029	1051 1062 1073 1084 1084	11106 1117 11128 1128 1139 1150	1161 1172 1183 1194 1194	1216 1227 1238 1238 1249	1271 1282 1283 1293 1304 1315	1326 1337 1348 1359 1359	1381 1392 1403 1414 1425	1436 1447 1458 1458 1469 1480
Married filing jointly and you have:	one child	your credit is	846 856 865 874 884	893 902 912 921 930	940 949 958 968 977	986 996 1005 1014 1024	1033 1043 1052 1061 1071	1080 1089 1091 1091 1091	1091 1091 1091 1091 1091	1091 1091 1091 1091 1091	1091 1091 1091 1091 1091 1091
Marrie and	no children	λo	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136
ousehold dow(er) ve:	two children	is	996 1007 1018 1029 1040	1051 1062 1073 1084 1095	1106 1117 1128 1128 1139 1150	1161 1172 1183 1194 1205	1216 1227 1238 1249 1260	1271 1282 1293 1304 1315	1326 1337 1348 1348 1359 1370	1381 1392 1403 1414 1414	1436 1447 1458 1469 1480
t, head of hous ualifying widov and you have:	one child	your credit is	846 856 865 874 884	893 902 912 921 930	940 949 958 968 977	986 996 1005 1014 1024	1033 1043 1052 1061 1071	1080 1089 1091 1091 1091	1001 1001 1001 1001 1001	1091 1091 1091 1091 1091	1091 1091 1091 1091 1091 1091
Single, head of household or qualifying widow(er) and you have:	no children	hoń	126 124 122 120 118	116 114 112 112 110	106 104 99 97	95 93 89 87	85 83 81 77	75 73 71 69 67	65 63 59 57	55 53 49 47	45 41 39 39 39
·line 7 dule C is:	but less than		9100 9200 9300 9400 9500	9600 9700 9800 9900 10000	$\begin{array}{c} 10100\\ 10200\\ 10300\\ 10400\\ 10500\end{array}$	$\begin{array}{c} 10600\\ 10700\\ 10800\\ 10900\\ 11000\end{array}$	11100 11200 11300 11400 11500	11600 11700 11800 11900 12000	12100 12200 12300 12400 12500	12600 12700 12800 12900 13000	13100 13200 13300 13400 13500
If line 3 or line 7 of Schedule M1WFC is:	at least l		9000 9100 9200 9300 9400	9500 9600 9800 9900	$\begin{array}{c} 10000\\ 10100\\ 10200\\ 10300\\ 10400 \end{array}$	$\begin{array}{c} 10500\\ 10600\\ 10700\\ 10800\\ 10900\end{array}$	11000 11100 11200 11300 11400	11500 11600 11700 11800 11900	12000 12100 12200 12300 12400	12500 12600 12700 12800 12900	13000 13100 13200 13300 13400
	two children										
Married filing jointly and you have:		dit is	501 512 523 534 534	556 567 578 578 589 600	611 622 633 644 655	666 677 688 699 710	721 732 754 754 765	776 787 798 809 820	831 842 853 864 875	886 897 908 919 930	941 952 963 974 985
ırried filing joir and you have:	n child	your credit is	425 435 444 453 463	472 482 491 500 510	519 528 538 547 547	566 575 584 594 603	612 622 631 640 650	659 669 678 687 687	706 715 725 734 734	753 762 771 781 781	799 809 818 827 837
Marri an	no children	~	96 100 102	106 108 110 112 114	117 119 121 123 123	127 129 131 133 135	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136
ousehold dow(er) ve:	two children	is	501 512 523 534 545	556 567 578 589 600	611 622 633 644 655	666 677 688 699 710	721 732 743 754 765	776 787 798 809 820	831 842 853 864 875	886 897 908 919 930	941 952 974 985
, head of hous. Lalifying widow and you have:	one child	your credit is	425 435 444 453 463	472 482 491 500 510	519 528 538 547 556	566 575 584 594 603	612 622 631 640 650	659 669 687 687 697	706 715 725 734 743	753 762 771 781 790	799 809 827 837
Single, head of household or qualifying widow(er) and you have:	no children	hon	96 98 100 102	106 108 110 112 114	117 119 121 123 123	127 129 131 133 133	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 136 136 136 136	136 134 132 130 128
line 7 tule Cis:	but less than		4600 4700 4800 5000	5100 5200 5300 5400 5500	5600 5700 5800 5900 6000	6100 6200 6300 6400 6500	6600 6700 6800 7000	7100 7200 7300 7500	7600 7700 7900 8000	8100 8200 8300 8400 8500	8600 8700 8800 8900 9000
If line 3 or line 7 of Schedule M1WFC is:	at least		4500 4600 4700 4900	5000 5100 5200 5300 5400	5500 5600 5700 5800 5900	6000 6100 6200 6300 6400	6500 6700 6900 6900	7000 7100 7200 7300 7400	7500 7600 7700 7800 7900	8000 8100 8200 8300 8400	8500 8600 8800 8800 8900
ointly e:	two children		6 17 28 39 50	61 72 83 94 105	116 127 138 149 160	171 182 193 204 215	226 237 248 259 270	281 292 303 314 325	336 347 358 369 380	391 402 413 435	446 457 468 479 490
ırried filing joir and you have:	one child	your credit is	5 14 5 33 33 33 5	51 61 79 89	98 108 117 126 136	145 154 164 173	192 201 220 229	238 248 257 266 276	285 295 304 313 323	332 341 351 369	379 388 397 407 416
Married filing jointly and you have:	no children	your									
	n child		1-626	12 16 18 20 20	24 2 28 2 30 30	33 35 39 41	54 45 51 45 51	54 58 60 62	64 68 70 72	75 77 81 83	85 87 89 91 93
Single, head of household or qualifying widow(er) and you have:	two children	; is	6 17 28 39 50	61 72 83 94 105	116 127 138 138 149 160	171 182 193 204 215	226 237 248 259 270	281 292 303 314 325	336 347 358 369 380	391 402 413 424 435	446 457 468 479 490
, head of hous Ialifying widov and you have:	one child	your credit is	5 14 33 42 42	51 61 79 89	98 108 117 126 136	145 154 164 173 182	192 201 210 220 229	238 248 257 266 276	285 295 304 313 323	332 341 351 360 360	379 388 397 407 416
Single, I or qual an	no children	JOI	1 6 5 7 6	12 14 16 18 20	22 24 30 30	33 35 37 41	43 47 51 51	54 56 58 60 62	64 66 70 72	75 77 79 81 83	85 89 91 93
line 7 lule is:	but less than		$100 \\ 200 \\ 300 \\ 500 $	600 700 800 900 1000	1100 1200 1300 1400 1500	1600 1700 1800 1900 2000	2100 2200 2300 2500	2600 2700 2800 3000	3100 3200 3300 3500 3500	3600 3700 3800 3900 4000	4100 4200 4300 4500
If line 3 or line 7 of Schedule M1WFC is:			$\begin{smallmatrix}&&1\\100\\2200\\400\end{smallmatrix}$	500 600 800 900	1000 1100 1200 1300	1500 1600 1700 1900	2000 2100 2200 2300 2400	88888	3000 3100 3200 3400	88888	88888 -
ТЧ ТЧ	at least		-084	そのでめの	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	15 19 19 19	2000 2100 2200 2300 2400	2500 2600 2700 2800 2900	3000 3100 3200 3300 3400	3500 3600 3700 3800 3900	4000 4100 4200 4300 4400

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

	en									
; jointly ave:	two children	It is 2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104
Married filing jointly and you have:	one child	your credit is 1091 2 1091 2 1091 2 1091 2 1091 2 1091 2 1091 2 1091 2 1091 2 1091 2 1091 2	1091 1091 1091 1091 1091	1001 1001 1001 1001 1001	1001 1001 1001 1001 1001	1601 1601 1601 1601	1001 1001 1001 1001 1001	1001 1001 1001 1001 1001	1601 1601 1601 1601	1091 1091 1091 1091 1091
Marri an	no children	^ 00000	00000	00000	00000	00000	00000	00000	00000	00000
sehold w(er) s:	two children	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2095	2084 2073 2062 2051 2040
, head of hous Ialifying widov and you have:	one child	your credit is 0 1072 0 1066 0 1060 0 1054 0 1054	1042 1036 1030 1024 1018	1012 1006 994 988	982 976 964 958	951 945 939 933 927	921 915 909 897	891 885 879 867	861 855 849 843 837	831 825 819 813 807
Single, head of household or qualifying widow(er) and you have:	no children c	your	00000	00000	00000	00000	00000	00000	00000	00000
Sing	chil									
or line 7 edule FC is:	but less than	22600 22700 22800 22800 22900 23000	23100 23200 23300 23300 23400 23500	23600 23700 23800 23800 23900 24000	24100 24200 24300 24300 24400 24500	24600 24700 24800 24800 24800 24800	25100 25200 25300 25300 25500	25600 25700 25800 25800 25800 25900	26100 26200 26300 26300 26500	26600 26700 26800 26800 26900 27000
If line 3 or line 7 of Schedule M1WFC is:	at least	22500 22600 22700 22800 22900	23000 23100 23200 23300 23300 23400	23500 23600 23700 23800 23800	24000 24100 24200 24300 24400	24500 24600 24700 24800 24900	25000 25100 25200 25300 25400	25500 25600 25700 25800 25800	26000 26100 26200 26300 26400	26500 26600 26700 26800 26800 26900
	en									
g jointly ave:	two children	it is 1986 1997 2008 2019 2030	2041 2052 2063 2074 2085	2096 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104
Married filing jointly and you have:	one child	your credit 1091 1091 1091 1091 1091	1091 1091 1091 1091 1091	1601 1601 1601 1601	1001 1001 1001 1001 1001	1601 1601 1601 1601	1601 1601 1601 1601	1601 1601 1601 1601	1601 1601 1601 1601	1091 1091 1091 1091 1091
Marri an	no children	55 53 53 53 53	44 45 44 49 41 42 43 44 43 45 45 45 45 45 45 45 45 45 45 45 45 45	39 35 33 31	29 25 23 21	19 17 15 13 11	6 L N N I	00000	00000	00000
sehold w(er) :	two children	1986 1997 2008 2019 2030	2041 2052 2063 2074 2085	2096 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104
, head of hous lalifying widov and you have:	one child c	your credit is 0 1091 1 0 1091 1 0 1091 2 0 1091 2 0 1091 2	1091 2 1091 2 1091 2 1091 2 1091 2	1091 2 1091 2 1091 2 1091 2 1091 2	1091 2 2 1091 2 1091 2 1091 2 2 1091 2 2 1091 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1091 2 1091 2 1091 2 1091 2 1091 2	1091 2 1091 2 1091 2 1091 2 1091 2	1091 2 1091 2 1091 2 1091 2 1091 2	1091 2 1091 2 1091 2 1091 2 1091 2	1091 2 1091 2 1090 2 1084 2 1078 2
Single, head of household or qualifying widow(er) and you have:	no c children c	your o 10 10 10 10 10 10 10 10 10 10 10 10 10	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 10	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 10	0 10 10 10 10 10 10 10 10 10 10 10 10 10
Sing	chil									
r line 7 edule C is:	but less than	18100 18200 18300 18400 18500	$\begin{array}{c} 18600\\ 18700\\ 18800\\ 18800\\ 18900\\ 19000 \end{array}$	19100 19200 19300 19400 19500	$\begin{array}{c} 19600\\ 19700\\ 19800\\ 19900\\ 20000\end{array}$	$\begin{array}{c} 20100\\ 20200\\ 20300\\ 20400\\ 20500\end{array}$	20600 20700 20800 20900 21000	21100 21200 21300 21400 21500	21600 21700 21800 21900 22000	22100 22200 22300 22400 22500
If line 3 or line 7 of Schedule M1WFC is:	at least	18000 18100 18200 18300 18400	18500 18600 18700 18800 18900	19000 19100 19200 19300 19400	19500 19600 19700 19800 19900	20000 20100 20200 20300 20400	20500 20600 20700 20800 20900	21000 21100 21200 21300 21400	21500 21600 21700 21800 21900	22000 22100 22200 22300 22400
	two children	491 502 513 524 535	546 557 568 579 590	1601 1612 1623 1634 1645	1656 1667 1678 1689 1700	1711 1722 1733 1744 1755	766 777 788 799 810	821 832 843 854 865	1876 1887 1898 1909 1920	1931 1942 1953 1964
Married filing jointly and you have:										
arried filing join and you have:	one en child	your credit is 1091 1 1091 1 1091 1 1091 1 1091 1	1601 1601 1601 1601	1601 1601 1601	1601 1601 1601 1601	1601 1601 1601	1601 1601 1601	1601 1601 1601 1601	1601 1601 1601	1001 1001 1001 1001 1001
Mar	no children	136 136 136 136 136	136 136 136 134 132	130 128 126 124	120 118 116 114 114	110 108 106 104	99 95 93 91	89 87 83 83 81	77 77 73 73	69 67 63 61
usehold ow(er) e:	two children	is 1491 1502 1513 1524 1535	1546 1557 1568 1579 1579	1601 1612 1623 1634 1645	1656 1667 1678 1678 1689 1700	1711 1722 1733 1744 1755	1766 1777 1788 1788 1799 1810	1821 1832 1843 1854 1865	1876 1887 1898 1909 1920	1931 1942 1953 1964 1975
, head of hous Lalifying widov and you have:	one child	Your credit is 35 1091 33 1091 31 1091 29 1091 27 1091	1001 1001 1001 1001 1001	1091 1001 1091 1091 1091	1091 1091 1091 1091 1091	1001 1001 1001 1001 1001	1001 1001 1001 1001 1001	1001 1001 1001 1001 1001	1001 1001 1001 1001 1001	1091 1091 1091 1091 1091
Single, head of household or qualifying widow(er) and you have:	no children	youi 35 33 33 33 33 29 27	25 23 21 19	15 13 11 9	ν η - 0 0 - 1 0	00000	00000	00000	00000	00000
		13600 13700 13800 13900 14000	14100 14200 14300 14400 14500	14600 14700 14800 14900 15000	5100 5200 5300 5400 5500	15600 15700 15800 15900 16000	16100 16200 16300 16400 16500	16600 16700 16800 16900 17000	17100 17200 17300 17400 17500	17600 17700 17800 17900 18000
If line 3 or line 7 of Schedule M1WFC is:	but less than									
If line 3 of Sci M1V	at least	13500 13500 13600 13700 13800 13900	14000 14100 14200 14300 14400	14500 14600 14700 14800 14800	15000 15100 15200 15300 15400	15500 15600 15700 15800 15800	16000 16100 16200 16300 16400	16500 16500 16700 16700 16800	17000 17100 17200 17300 17400	17500 17500 17600 17800 17800

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

If line 3 or line 7 of Schedule M1WFC is:	at least		27000 27100	27200 27300 27400	27500 27600 27700 27800 27900	28000 28100 28200 28300 28400	28500 28600 28700 28800 28900	29000 29100 29200 29300 29400	29500 29600 29700 29800 29900	30000 30100 30200 30300 30400	30500 30600 30700 30800 30900	31000 31100 31200 31300 31400
r line 7 dule C is:	but less than		27100 27200	27300 27400 27500	27600 27700 27800 27900 28000	28100 28200 28300 28400 28500	28600 28700 28800 28900 29000	29100 29200 29300 29400 29500	29600 29700 29800 29900 30000	30100 30200 30300 30400 30500	30600 30700 30800 31000 31000	31100 31200 31300 31400 31500
Single, he or qualif and	no children	Yot	0 0	000	00000	00000	00000	00000	00000	00000	00000	00000
, head of hous Lalifying widov and you have:	one child	your credit is	801 795	789 783 777	771 765 759 753 747	741 735 729 723 717	711 705 699 687	681 675 669 663 657	650 644 638 632 632	620 614 608 602 596	590 584 578 572 566	560 554 548 542 536
Single, head of household or qualifying widow(er) and you have:	two children	t is	2030 2019	2008 1997 1986	1976 1965 1954 1943 1932	1921 1911 1900 1878 1878	1867 1857 1846 1835 1824	1813 1802 1792 1781 1770	1759 1748 1738 1727 1727 1716	1705 1694 1683 1673 1662	1651 1640 1629 1618 1618	1597 1586 1575 1564 1564
Marr ar	no childrei		00	000	00000	00000	00000	00000	00000	00000	00000	00000
arried filing join and you have:	no one children child	your credit is	1091 1091	1091 1091 1091	1091 1091 1091 1091 1090	$\begin{array}{c} 1084 \\ 1078 \\ 1072 \\ 1066 \\ 1060 \end{array}$	$\begin{array}{c} 1054 \\ 1048 \\ 1042 \\ 1036 \\ 1030 \end{array}$	1024 1018 1012 1006 1006 1000	994 988 982 976 970	964 958 951 945 939	933 927 921 915 909	903 897 891 885 879
Married filing jointly and you have:	two d children	dit is	2104 2104	2104 2104 2104	2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104	2104 2104 2104 2104 2104
If line of S. M1	at least		31500 31600	31700 31800 31900	32000 32100 32200 32300 32300	32500 32600 32700 32800 32800	33000 33100 33200 33300 33400	33500 33600 33700 33800 33900	34000 34100 34200 34200 34400	34500 34600 34700 34800 34900	35000 35100 35200 35200 35400	35500 35600 35700 35800 35800 35900
If line 3 or line 7 of Schedule M1WFC is:	but less than) 31800) 31900) 32000) 32100) 32200) 32200) 32400) 32500) 32600) 32700) 32800) 32800) 32900) 33000) 33100) 33200) 33300) 33300) 33500) 33500) 33600) 33700) 33800) 33800) 33900) 34000) 34100) 34200) 34300) 34400) 34500) 34600) 34700) 34800) 34800) 34900) 35000) 35100) 35200) 35300) 35300) 35400) 35500) 35600) 35700) 35700) 35800) 35900) 36000
Single, or qui a	no children		0	000	00000	00000	00000	0000	00000	00000	00000	00000
, head of hous laifying widow and you have:	one ren child	your credit is) 530) 524		500 9494 9488 9488 1482 1482 1476	470 464 458 458 458 452 446	 440 434 428 428 428 426 426 416 	410 404 398 392 392 386) 380 374 368 368 362 356) 349) 343) 337) 331) 331) 319) 313) 313) 307) 301) 295	289 277 271 271 271 265
Single, head of household or qualifying widow(er) and you have:	ie two ild children	dit is		1521 1510 1499) 1489 1 1478 1 1467 1 1456 1 1445) 1435 1424 1413 1413 1402 1391) 1380 1370 1370 1359 1359 1337) 1326 1 1316 1316 1305 1283) 1272 1261 1261 1251 1251 1240 1229	1218 1207 1197 1197 1186 1175	1164 1153 1153 1142 1132 1121	1110 1099 1088 1077 1067
			_									
Married filing jointly and you have:	no children o	your		000	0 83 0 83 0 83 0 81 81 81	0 81 0 80 0 80 0 79 0 78 0 79	0 77 0 77 0 77 0 76 0 76	0 74 0 74 0 73 0 73 0 73	$\begin{array}{cccc} 0 & 72 \\ 0 & 71 \\ 0 & 70 \\ 0 & 70 \\ 0 & 69 \\ \end{array}$	0 0 0 68 0 0 68 0 0 67 0 0 67 0 0 67	0 0 65 66 66 66 66 66 66 66 66 66 66 66 66	0 0 62 0 61 0 61 0 61
ırried filing joir and you have:	one child	your credit is		861 21 855 21 849 21	843 21 837 20 831 20 825 20 819 20	813 20 807 20 801 20 795 20 789 20	783 19 777 19 771 19 765 19 759 19	753 19 747 19 741 19 735 19 729 19	723 18 717 18 711 18 705 18 699 18	 693 18 687 18 681 18 675 18 669 17 	663 17 657 17 650 17 644 17 638 17	632 17 626 17 620 17 614 16 608 16
ntly :	two children		2104 2104	2104 2104 2104	2104 2095 2084 2073 2062	2051 2040 2030 2019 2008	1997 1986 1976 1965	1943 1932 1921 1911 1900	889 878 867 857 846	835 824 813 802 792	781 770 759 748 738	1727 1716 1705 1694 1683
If line 5 of Sc M1V	at least		36000 36100	36200 36300 36400	36500 36600 36700 36800 36900	37000 37100 37200 37300 37400	37500 37600 37700 37700 37900	38000 38100 38200 38300 38400	38500 38600 38700 38800 38900	39000 39100 39200 39300 39400	39500 39600 39700 39800 39900	40000 40100 40200 40300 40300 40400 40500
If line 3 or line 7 of Schedule M1WFC is:	but less than			36300 36400 36500	36600 36700 36800 36900 37000	37100 37200 37300 37400 37500	37600 37700 37800 37900 38000	38100 38200 38300 38400 38500	38600 38700 38800 38900 39000	39100 39200 39300 39400 39500	39600 39700 39800 39900 40000	40100 40200 40300 40400 40500 40500
Single, or qui a	no children		0 0	000	00000	00000	00000	00000	00000	00000	00000	000000
, head of hous laiftying widov and you have:	one en child	your credit is) 247) 241) 235	229 223 217 217 211 205	199 193 187 181 181 175	0 169 157 151 151 145) 139) 133) 127) 121) 115	0 109 0 103 0 91 0 85	0 79 0 67 0 61 0 55	0 3 3 4 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Single, head of household or qualifying widow(er) and you have:	e two d children	edit is		1034 1023 1013	1002 991 980 958	948 937 926 915 904	894 883 872 861 861 850	839 829 818 807 796	785 775 764 753 742	731 720 699 688	677 666 656 645 634	623 612 591 580 569
				000								
Married filing jointly and you have:	no children o	your c	0 602 0 596	$\begin{array}{cccc} 0 & 590 \\ 0 & 584 \\ 0 & 578 \end{array}$	0 572 0 566 0 560 0 554 0 554	0 536 0 536 0 530 0 530 0 518) 512) 506) 500) 494) 488) 482) 476) 470) 464) 458) 452 9 446 9 440 9 434 9 434 9 438) 422) 416) 410) 404) 398) 392) 386) 380) 374) 374	0 362 0 356 0 349 0 349 0 343 0 337 0 331
ırried filing joir and you have:	one child cl	your credit is										
ıtly	two children		1 673 1 662	1651 1640 1629	618 608 597 575	564 554 532 532	[510 (499 (489 (478	456 445 435 424 413	1402 1391 1380 1370 1359	1348 1337 1326 1316 1305	1294 1283 1272 1261 1261	1240 1229 1218 1207 1197 1186

23

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

		c	I									
	ntly	two children		396 385 374 363	265 247	331	309 298	288 277 266 255 244	234 223 212 201 190	179 169 158 147 136	115 1115 93 82	71 60 339 17 6
	ng joii have:		edit is	n n n n i	n d	n in in	6.9	88888	8888 F	22222	2-2	
	rried filing joir and you have:	one child	your credit	0000	0 0	000	0 0	00000	00000	00000	00000	0000000
	Married filing jointly and you have:	no children	×	00000		000	0 0	00000	00000	00000	00000	0000000
	ehold v(er)	two children		00000		000	0 0	00000	00000	00000	00000	0000000
	f hous widov have:		dit is									
	Single, head of household or qualifying widow(er) and you have:	one child	your credit	00000	0 0	000	0 0	00000	00000	00000	00000	0000000
	gle, h r quali an	no children	2	00000		000	0 0	00000	00000	00000	00000	0000000
a'	Sir	ch										
tax table.	e 7	but less than		47900 48000 48100 48200	48500	48500 48600	48700	48900 49000 49100 49200 49300	49400 49500 49600 49700 49800	49900 50000 50100 50200 50300	50400 50500 50700 50700 50800	50900 51000 51200 51200 51300 51500 51500
ta	If line 3 or line 7 of Schedule M1WFC is:	b less		4 8 8 8	84 84 84	89 8 89 8	\$ \$	84 64 64 64 84 64 64 64 64 64 64 64 64 64 64 64 64 64	6 6 6 6 6 6 6 6 6 6	202020	20 20 20 20	22222222
ax	line 3 of Scl M1W	at least		47800 47900 48000 48100	48200	48400 48500	48600 48700	48800 48900 49100 49200	49300 49400 49500 49600 49700	49800 49900 50000 50100 50200	50300 50400 50500 50600 50700	50800 50900 51000 51100 51200 51300 51400
a t	±	Ð		4444	4 4	44	44	44444	44444	44 W W W	<i>ሻ ሻ ሻ ሻ ሻ</i>	אי אי אי אי אי אי אי אי
St.		two children										
ŭ	jointly ave:	tv chilo	t is	785 775 764 753 753	731	720	699 688	677 666 656 645 634	623 612 601 591 580	569 558 547 536 536 526	515 504 493 482 472	461 450 439 428 417 407
This is not	Married filing jointly and you have:	one child	your credit	109 97 91	C8 02	13	61 55	48 36 33 30 24	$\begin{smallmatrix}&1\\8\\6\\0\\0\end{smallmatrix}$	00000	00000	000000
his	arried		hon	00000			000	00000	00000	00000	00000	000000
	Σ	no children										
(WFC) Table.	hold (er)	two children		169 158 147 136	C21	9 10 10 8	82	60 50 17 28	00000	00000	00000	000000
ab	house /idow lave:		it is	22222		200		Curara				
F	, head of hous talifying widov and you have:	one child	your credit	0000	0 0	000	0 0	00000	00000	00000	00000	000000
ñ	Single, head of household or qualifying widow(er) and you have:	no children	hor	0000		000	0 0	00000	00000	00000	00000	000000
Š	Sing	chil										
ر ب	~	t han		44300 44400 44600	44 /00	44900 45000	45100 45200	45300 45400 45500 45600 45700	45800 45900 46000 46100 46200	46300 46400 46500 46600 46700	46800 46900 47100 47200	47300 47400 47500 47600 47700 47700
edit	or line edule FC is:	but less than		4444	4 4	44	\$ \$	\$ \$ \$ \$ \$ \$ 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 6 4 4 6 4 6	44 44 46 47 47 46 46 46 46 46 46 46 46 46 46 46 46 46	444444
Ľ,	If line 3 or line 7 of Schedule M1WFC is:	at least		44200 44300 44400 44500	44600	44800 44900	45000 45100	45200 45300 45400 45500 45500	45700 45800 45900 46000 46100	46200 46300 46400 46500 46600	46700 46800 46900 47000 47100	47200 47300 47400 47500 47500 47700
>	Ħ	<u> </u>		4444	4 4	. 4 4	. 4 4	44444	44444	****	44444	*****
nil		two children										
ar	jointly ve:		it is	1175 1164 1153 1153 1142	1121	1110	1088	1067 1056 1045 1034 1034 1023	1013 1002 991 980 980	958 948 937 926 915	904 894 883 872 861	850 839 829 818 807 796
60	Married filing jointly and you have:	one child	your credit is	325 319 313 307	105	289	271	265 259 253 247 241	235 229 223 217 211	205 199 187 181	175 169 163 157 151	145 139 133 127 121 115
ćin	arried and y	no children	Aou									
Ť	ž	chil		00000		000	0 0	00000	00000	00000	00000	00000
Š	er)	two children		0010	0 4		10-	06877	9 V 7 M M	0 - 0 6 8	× × × × 4	4 % 0 - 0 6
a	iouse ^l idow(ave:		it is	558 547 536 536 526	CIC	493 482	472 461	450 439 428 417 407	396 385 374 363 353	342 331 320 309 298	288 277 266 255 255	234 223 212 212 201 190 179
Minnesota Working Family Cre	Single, head of household or qualifying widow(er) and you have:	one child	your credit is	00000		000	0 0	00000	00000	00000	00000	00000
Jes	ile, he qualify and	no children	, vol	00000		000	0 0	00000	00000	00000	00000	000000
nn	Sing or (chil										
Ξ	~	t.		8888	8 8	888	000	88888	88888	88888	88888	888888
	If line 3 or line 7 of Schedule M1WFC is:	but less than		40700 40800 40900 41000	41200	41300	41500 41600	41700 41800 41900 42000 42100	42200 42300 42400 42500 42500	42700 42800 42900 43000 43100	43200 43300 43400 43500 43500	43700 43800 43900 44100 44100 44200
24	line 3 or line of Schedule M1WFC is:	t ist		40600 40700 40900	41000	41200	41400	$\begin{array}{c} 41600\\ 41700\\ 41800\\ 41900\\ 42000\end{array}$	42100 42200 42300 42400 42500	42600 42700 42800 42900 43000	43100 43200 43300 43400 43500	43600 43700 43800 43900 44000 44100
24	IF I	at least		4444	41	44	14 14	44444	44444	4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	64 6	44444

If lir Form	ne 9, M1 is:		and yo	ou are:			line 9, m M1 is:		and yo	ou are:				ine 9, M1 is:		and yo	u are:	
at	but	single	married	marrie	d head	at	but	single	married	married	head		at	but	single	married	married	l head
least	less	0	filing	filing	of	leas	less	0	filing	filing	of		least	less	0	filing	filing	of
	than		jointly or qualifying		house- hold		than		jointly or qualifying		house- hold			than		jointly or qualifying		house- hold
			widow(er)						widow(er							widow(er		
Ļ	Ļ	the	tax to ente	r on line	10 is:	Ļ	Ļ	the	tax to ente	er on line	10 is:		Ļ	Ļ	the	tax to ente	r on line	10 is:
													•	•				
0	20	0	0	0	0	4,900	5,000	265	265	265	265	q	900	10,000	532	532	532	532
20	100	3	3	3	3	5,000	,	200	270	270	200		,000	10,100	538	538	538	538
100	200	8	8	8	8	5,100	· ·	276	276	276	276		,100	10,200	543	543	543	543
200	300	13	13	13	13	5,200	· ·	281	281	281	281		,200	,	548	548	548	548
300	400	19	19	19	19	5,300	<i>,</i>	286	286	286	286		·	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	· ·	297	297	297	297		,500	10,600	564	564	564	564
600	700	35	35	35	35	5,600	,	302	302	302	302		,600	,	570	570	570	570
700	800	40	40	40	40	5,700	<i>,</i>	308	308	308	308		,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	1,000	56	56	56	56	6,000	,	318	318	318	318		,000	11,000	591	500 591	500 591	500 591
1,000	1,100	62	62	62	62	6,100	· ·	324	324	324	324		,100	11,100	597	597	597	597
1,200	1,200	67	67	67	67	6,200	· ·	334	334	334	334		,200	11,200	602	602	602	602
1,300	1,400	72	72	72	72	6,300	<i>,</i>	340	340	340	340		·	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	/	372	372	372	372		/	12,000	639	639	639	639
2,000	2,100	110	110	110	110	7,000		377	377	377	377		· · · ·	12,100	645	645	645	645
2,100	2,200	115	115	115	115	7,100	· ·	383	383	383	383		· · · ·	12,200	650 (55	650	650 655	650 (55
2,200 2,300	2,300	120 126	120 126	120 126	120 126	7,200 7,300	<i>,</i>	388 393	388 393	388 393	388 393		·	12,300	655	655 661	655 661	655 661
2,300	2,400	120	120	120	120	7,500	/,400	393	393	393	393	12	,500	12,400	661	001	001	001
2,400	2,500	131	131	131	131	7,400	7,500	399	399	399	399	12	2.400	12,500	666	666	666	666
2,500	2,600	136	136	136	136	7,500	,	404	404	404	404		·	12,600	671	671	671	671
2,600	2,700	142	142	142	142	7,600	· ·	409	409	409	409		· · · ·	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	68 7
2,900	3,000	158	158	158	158	7,900	,	425	425	425	425		/	13,000	693	693	693	693
3,000	3,100	163	163	163	163	8,000	,	431	431	431	431		/	13,100	698	698	698	698
3,100	3,200	169	169	169	169	8,100	,	436	436	436	436			13,200	704	704	704	704
3,200	3,300	174	174	174	174	8,200	,	441	441	441	441		· · · ·	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	103	190	190	8,500	,	457	457	457	457			13,600	725	725	725	725
3,600	3,700	195	195	195	195	8,600		463	463	463	463		/	13,700	730	730	730	730
3,700	3,800	201	201	201	201	8,700	· ·	468	468	468	468			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	,	479	479	479	479			14,000	746	746	746	746
4,000	4,100	217	217	217	217	9,000		484	484	484	484			14,100	752	752	752	752
4,100	4,200	222	222	222	222	9,100	· ·	490	490	490	490		/	14,200	757	757	757	757
4,200	4,300	227	227	227	227	9,200	,	495	495	495	495		· · · ·	14,300	762	762	762	762
4,300	4,400	233	233	233	233	9,300	9,400	500	500	500	500	14	,500	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
4,400	4,500	238	238	238	238 243	9,400	,	511	500 511	500 511	511		· · · ·	14,500	778	778	778	778
4,600	4,000	243	243	243	243	9,60		516	516	516	516			14,000	784	784	784	784
4,700	4,800	254	254	254	254	9,700	· ·	522	522	522	522			14,800	789	789	789	789
4,800	4,900	259	259	259	259	9,800	,	527	527	527	527		· · · ·	14,900	794	794	794	794

	ne 9, M1 is:		and	you are:			line 9, m M1 is:		and	you are:				line 9, n M1 is:		and y	ou are:	
at	but	single	marrie	d marrie	ed head	at	but	single	marrie	d marri			at	but	single	married	d marrie	d head
least	less than		filing jointly o	filing or sepa		least	less than		filing jointly o	filing or sepa			least	less than		filing jointly c	filing or sepa-	of house-
			qualifyir	ng ratel					qualifyi	ng ratel						qualifyir	ng rately	
			widow(e	er)					widow(e	er)						widow(e	er)	
+	+	the	tax to en	ter on lin	e 10 is:		+	the	tax to en	ter on lin	e 10 is:		¥	+	the	tax to en	ter on line	10 is:
14,900	15,000	800	800	800	800	,	20,000	1,067	1,067	1,085	1,067	24	,900	25,000	1,335	1,335	1,437	1,335
15,000	· · · · · · · · · · · · · · · · · · ·	805	805	805	805		20,100	1,073	/)	1,073		· · · · ·	25,100	1,340	· ·	1,444	/
15,100 15,200	· · · · · · · · · · · · · · · · · · ·	811 816	811 816	811 816	811 816	,	20,200	1,078 1,083	/	· ·	1,078		· · · · ·	25,200 25,300	1,346 1,351	,	1,451	,
15,200	,	821	821	821	821	,	20,300	1,085	1,085	1,113	1,083 1,089		· · · · ·	25,400	,	1,356	1,458 1,465	· ·
15,400	15,500	827	827	827	827	20,400	20,500	1,094	1,094	1,120	1,094	25	,400	25,500	1,362	1,362	1,472	1,362
15,500	15,600	832	832	832	832	20,500	20,600	1,099	1,099	1,127	1,099	25	,500	25,600	1,367	1,367	1,479	1,367
15,600	,	837	837	837	837	,	20,700	1,105	· ·	1,134	,		· · · · ·	25,700	1,372	· ·	1,487	,
15,700	,	843	843	843	843	,	20,800	,	1,110	1,141	,		· · · · ·	25,800	1,378	· ·	1,494	· ·
15,800	15,900	848	848	848	848	20,800	20,900	1,115	1,115	1,148	1,115	25	,800	25,900	1,383	1,383	1,501	1,383
15,900	16,000	853	853	853	853	20,900	21,000	1,121	1,121	1,155	1,121	25	,900	26,000	1,389	1,388	1,508	1,388
16,000	16,100	859	859	859	859	21,000	21,100	1,126	1,126	1,162	1,126	26	,000	26,100	1,396	1,394	1,515	1,394
16,100	16,200	864	864	864	864		21,200	1,132	1,132	1,169	1,132		,100	,	1,403	1,399	1,522	1,399
16,200	,	869	869	869	869	· · · · ·	21,300	1,137	· ·	1,176	,		· · · · ·	26,300	1,411	· ·	1,529	· ·
16,300	16,400	875	875	875	875	21,300	21,400	1,142	1,142	1,183	1,142	26	,300	26,400	1,418	1,410	1,536	1,410
16,400	16,500	880	880	880	880	21,400	21,500	1,148	1,148	1,190	1,148	26	,400	26,500	1,425	1,415	1,543	1,415
16,500	16,600	885	885	885	885	21,500	21,600	1,153	1,153	1,197	1,153	26	,500	26,600	1,432	1,420	1,550	1,420
16,600	16,700	891	891	891	891	21,600	21,700	1,158	1,158	1,205	1,158	26	,600	26,700	1,439	1,426	1,557	1,426
16,700	16,800	896	896	896	896	21,700	21,800	1,164	1,164	1,212	1,164	26	,700	26,800	1,446	1,431	1,564	1,431
16,800	16,900	901	901	901	901	21,800	21,900	1,169	1,169	1,219	1,169	26	,800	26,900	1,453	1,436	1,571	1,436
16,900	17,000	907	907	907	907	21,900	22,000	1,174	1,174	1,226	1,174	26	.900	27,000	1,460	1,442	1,578	1,442
17,000	,	912	912	912	912	· · · · ·	22,100	, ,	1,180	1,233	,		·	27,100	1,467		1,585	· ·
17,100	,	918	918	918	918	· · · ·	22,200	1,185	/	1,240	,		/	27,200	1,474	/	1,592	,
17,200	17,300	923	923	923	923	· · · ·	22,300	1,190	1,190	1,247	,	27	,200	27,300	1,481	· ·	1,599	,
17,300	17,400	928	928	928	928	22,300	22,400	1,196	1,196	1,254	1,196	27	,300	27,400	1,488	1,463	1,606	1,463
17,400	17,500	934	934	934	934	22,400	22,500	1,201	1.201	1,261	1.201	27	.400	27,500	1,495	1.469	1,613	1.469
17,500	· · · · · · · · · · · · · · · · · · ·	939	939	939	939	· · · · ·	22,600	1,206	· ·	· ·	1,206		· · · · ·	27,600	1,502	· ·	1,620	,
17,600)	944	944	944	944	· · · ·	22,700	1,212	·	1,275	,		· · · · ·	27,700	1,509	· ·	1,628	,
17,700	,	950	950	950	950	· · · ·	22,800	1,217	/	1,282	,		· · · · ·	27,800	1,516	· ·	1,635	,
17,800	17,900	955	955	955	955	22,800	22,900	1,222	1,222	1,289	1,222	27	,800	27,900	1,523	1,490	1,642	1,490
17,900	18,000	960	960	960	960	22,900	23,000	1,228	1,228	1,296	1,228	27	.900	28,000	1,530	1,495	1,649	1,495
18,000	18,100	966	966	966	966	23,000	23,100	1,233	1,233	1,303	1,233	28	,000	28,100	1,537	1,501	1,656	1,501
18,100		971	971	971	971		23,200		1,239					28,200			1,663	1,506
18,200		976	976	976	976	23,200	23,300	1,244	1,244	1,317	1,244			28,300	1,552	1,511	1,670	1,511
18,300	18,400	982	982	982	982	23,300	23,400	1,249	1,249	1,324	1,249	28	,300	28,400	1,559	1,517	1,677	1,517
18,400		987	987	987	987		23,500	· ·	1,255	· ·	,		· · · · ·	28,500			1,684	
18,500	· · · · · · · · · · · · · · · · · · ·	992	992	992	992	· · · ·	23,600		·	1,338	,		· · · · ·	28,600	,	/	1,691	,
18,600	· · · · · · · · · · · · · · · · · · ·	998	998	998	998	· · · ·	23,700			1,346			· · · · ·	28,700			1,698	
18,700	· · · · · · · · · · · · · · · · · · ·		1,003	1,003			23,800	· · ·	1,271	,	,		· · · · ·	28,800	· ·	,	1,705	,
18,800	18,900	1,008	1,008	1,008	1,008	23,800	23,900	1,276	1,276	1,360	1,276	28	,800	28,900	1,594	1,543	1,712	1,543
18,900	,	,	1,014	,	· ·		24,000	· · ·	1,281	· ·	,		· · · · ·	29,000			1,719	
19,000	· · · · · · · · · · · · · · · · · · ·	/	1,019	/	,	,	24,100	1,287	·	1,374	,		· · · · ·	29,100	· ·	,	1,726	,
19,100	· · · · · · · · · · · · · · · · · · ·	,	1,025	/	,	· · · ·	24,200	/	· ·	1,381	,		· · · · ·	29,200	,	· ·	1,733	,
19,200	· · · · · · · · · · · · · · · · · · ·	,	1,030	,	· ·	,	24,300		1,297					29,300			1,740	
19,300	19,400	1,035	1,035	1,042	1,035	24,300	24,400	1,303	1,303	1,395	1,303	29	,300	29,400	1,029	1,570	1,747	1,570
19,400	,	,	1,041	· · ·	,		24,500			1,402			· · · · ·	29,500			1,754	
19,500	· · · · · · · · · · · · · · · · · · ·	,	1,046	,	· ·	· · · ·	24,600	· ·	·	1,409	,		· · · · ·	29,600	· ·	,	1,761	,
19,600	· · · · · · · · · · · · · · · · · · ·	,	,	1,064	· ·	· · · ·	24,700	· · ·	1,319	,	,		· · · · ·	29,700	· ·	· ·	1,769	· ·
19,700	,	,	1,057	,	,	,	24,800		1,324				· · · · ·	29,800			1,776	
19,800	19,900	1,062	1,062	1,078	1,062	24,800	24,900	1,329	1,329	1,430	1,329	29	,800	29,900	1,664	1,597	1,783	1,597

	ine 9, M1 is:		and	you are:			ine 9, m M1 is:		and	you are:			line 9, m M1 is:		and	you are:	
at	but	single	marrie	d marrie		at	but	single	marrie	d marri	ed head	at	but	single	marrie	d marrie	ed head
least	less than		filing jointly o	filing or sepa		least	: less than		filing jointly (filinı or sepa		least	less than		filing jointly d	filing or sepa	
			qualifyi	ng ratel					qualifyi	ng ratel					qualifyi	ng ratel	
			widow(e						widow(e						widow(e		
+	*	the	tax to en	ter on lin	e 10 is:	+	*	the	tax to en	ter on lin	e 10 is:	*	*	the	tax to en	ter on lin	e 10 is:
29,900	30,000	1,671	1,602	1,790	1,602	34,900	35,000	2,024	1,870	2,142	1,922	39,900	40,000	2,376	2,173	2,495	2,275
,	30,100	,	1,608	1,797	,		35,100		1,875	<i>'</i>	1,929	40,000	.,	2,383	· ·	2,502	,
30,100	,	/	1,613	1,804	,	35,100	· ·			· ·	1,936	40,100	,	2,390	/	2,509	,
30,200 30,300	30,300 30,400	· · ·	1,618 1,624	1,811 1,818	,	35,200) 35,300) 35,400	2,045	1,886 1,891	2,103 2,170	1,943 1,950	40,200	40,300 40,400	2,398 2,405	/	2,516 2,523	,
30,400	30 500	1 707	1,629	1,825	1 629	35 400) 35,500	2 059	1,897	2,177	1 957	40 40(40,500	2,412	2 208	2,530	2 310
,	30,600	,	1,634	1,832	,	35,500	,	<i>'</i>	1,902	· · ·	1,964	,	40,500	2,412	2,200	2,530	'
30,600	,	,	1,640	1,839	,	35,600	· ·	,	1,907	2,192	· ·	40,600	,	2,426	,	2,544	,
30,700	30,800	1,728	1,645	1,846	1,645	35,700	35,800	2,080	1,913	2,199	1,978	40,700	40,800	2,433	2,229	2,551	2,331
30,800	30,900	1,735	1,650	1,853	1,650	35,800	35,900	2,087	1,918	2,206	1,985	40,800	40,900	2,440	2,236	2,558	2,338
30,900	31,000	1,742	1,656	1,860	1,656	35,900	36,000	2,094	1,923	2,213	1,993	40,900	41,000	2,447	2,244	2,565	2,345
31,000	,	1,749	· ·	1,867	,	36,000	,	,	1,929	<i>'</i>	2,000	,	41,100	2,454	· ·	2,572	,
31,100	,	1,756	/	1,874	,	36,100	· ·	2,108	1,934	,	2,007	,	41,200	2,461	· ·	· ·	2,359
31,200	,	· · ·	1,672	1,881	,	36,200	,	/	1,939	2,234	,	,	41,300	2,468	· ·	2,586	,
31,300	31,400	1,770	1,0//	1,888	1,0//	36,300	36,400	2,123	1,945	2,241	2,021	41,300	41,400	2,475	2,272	2,593	2,373
31,400	31,500	1,777	1,683	1,895	1,683	36,400	36,500	2,130	1,950	2,248	2,028	41,400	41,500	2,482	2,279	2,600	2,380
31,500	-)	/	1,688	1,902	,	36,500	· ·	,	1,955	2,255	· ·	,	41,600	2,489	2,286	2,607	,
31,600	,	1,791	·	1,910	<i>,</i>) 36,700	,	1,961	2,262	· ·	,	41,700	2,496	· ·	2,615	,
31,700	· · · · · · · · · · · · · · · · · · ·	/	1,699	1,917	/	36,700	,	· ·	1,966	2,269	,	,	41,800	2,503	· ·	2,622	,
31,800	31,900	1,805	1,704	1,924	1,704	36,800) 36,900	2,158	1,971	2,276	2,050	41,800	41,900	2,510	2,307	2,629	2,408
31,900	32,000	1,812	1,709	1,931	1,711	36,900	37,000	2,165	1,977	2,283	2,063	41,900	42,000	2,517	2,314	2,636	2,416
32,000	· · · · · · · · · · · · · · · · · · ·	· ·	1,715	1,938	<i>,</i>	,	37,100	,	1,982	<i>'</i>	2,070	,	42,100	2,524	,	2,643	,
32,100	· · · · · · · · · · · · · · · · · · ·	,	1,720	1,945	,	37,100	· ·	2,179	1,988	2,297	·	,	42,200	2,531	· ·	2,650	,
32,200	,	,	1,725	1,952	,	,) 37,300	<i>'</i>	1,993	· · ·	2,084	,	42,300	2,539	· ·	2,657	,
32,300	32,400	1,841	1,731	1,959	1,739	37,300	37,400	2,193	1,998	2,311	2,091	42,500	42,400	2,546	2,342	2,664	2,444
32,400	32,500	1,848	1,736	1,966	1,746	37,400	37,500	2,200	2,004	2,318	2,098	42,400	42,500	2,553	2,349	2,671	2,451
32,500	· · · · · · · · · · · · · · · · · · ·	1,855	· ·	1,973	,	37,500	· ·	2,207	2,009	,	2,105	,	42,600	2,560	2,356	2,678	,
32,600	· · ·	1,862	·	1,980	<i>,</i>	,	37,700	2,214	· ·	<i>'</i>	2,112	,	42,700	2,567	· ·	2,685	,
32,700		/	1,752	1,987	,	37,700	,	2,221	· ·	· ·	2,119	,	42,800	2,574	· ·	2,692	,
32,800	32,900	1,870	1,757	1,994	1,//4	37,800	37,900	2,228	2,025	2,347	2,120	42,800	42,900	2,581	2,377	2,699	2,479
32,900	33,000	1,883	1,763	2,001	1,781	37,900	38,000	2,235	2,032	2,354	2,134	42,900	43,000	2,588	2,385	2,706	2,486
,	33,100	1,890	1,768	2,008	1,788		38,100	2,242	2,039	2,361	2,141	,	43,100	2,595	2,392	2,713	2,493
33,100		· · · ·	1,774	,	· ·		38,200	· · ·	2,046	· ·	· ·	· · · · ·	43,200			2,720	
	33,300		1,779				38,300		2,053				43,300			2,727	
33,300	33,400	1,911	1,784	2,029	1,809	38,300) 38,400	2,264	2,060	2,382	2,162	43,300	43,400	2,616	2,413	2,734	2,514
33,400			1,790	2,036			38,500		2,067			,	43,500			2,741	
· · · ·	33,600		1,795	2,043	· ·	,	38,600		2,074			,	43,600			2,748	
	33,700	· ·	1,800	2,051			38,700		2,081			,	43,700			2,756	
33,700		· ·	1,806	2,058	· ·	,	38,800		2,088			,	43,800			2,763	
33,800	33,900	1,946	1,811	2,065	1,844	38,800) 38,900	2,299	2,095	2,417	2,197	43,800	43,900	2,651	2,448	2,770	2,549
33,900			1,816	2,072			39,000	· ·	2,103	,	·	,	44,000			2,777	
· · · ·	34,100	· ·	1,822	2,079	· ·		39,100		2,110			,	44,100			2,784	
34,100		· · · ·	1,827 1,832	2,086	,	,) 39,200		2,117			,	44,200			2,791	
· · ·	34,300 34,400	/	1,832	2,093 2,100	· ·	,) 39,300) 39,400		2,124 2,131			,) 44,300) 44,400			2,798 2,805	
54,500	54,400	1,702	1,030	2,100	1,000	39,300	5 57,400	2,334	4,131	2,432	4,232	44,300	* **,*00	2,00/	2,403	2,005	4,303
,	34,500	,	1,843	· ·	<i>,</i>	,	39,500		2,138			,	44,500	· ·	· ·	2,812	,
· · ·	34,600	· · · ·	1,848	· ·	· ·	,	39,600		2,145			,	44,600	,	2,497	· ·	,
	34,700		1,854			,) 39,700		2,152			,	44,700			2,826	
	34,800 34,900	,	1,859 1,864	· ·	<i>,</i>	,) 39,800) 39,900		2,159 2,166			,) 44,800) 44,900			2,833 2,840	
34,000	34,700	2,017	1,004	2,133	1,713	39,000	5 55,900	2,309	2,100	2,400	2,20/	44,000	44,900	2,122	2,310	2,040	2,020

	ine 9, n M1 is:		and	you are:			f line 9, rm M1 is:		and	you are:			f line 9, rm M1 is:		and	you are:	
at least	but less than	single	marrie filing jointly qualifyi widow(or sepa ng rate	g of a- house-	at leas	but t less than	-	filing jointly qualifyi	ng rate	g of a- house-	at leas	but t less than	single	filing jointly qualifyi	or sepa ng ratel	g of a- house-
Ļ	Ļ	the	e tax to en		ne 10 is:	Ļ	Ļ	the	widow(e e tax to en		ne 10 is:	Ļ	Ļ	the	widow(tax to er	iter on lin	e 10 is:
44,900	45.000	2.729	2,526	2,847	2.627	49.90	0 50,000	3.081	2,878	3,200	2.980	54.90	0 55,000	3.434	3.231	3,552	3.332
,	45,100	2,736	· ·	2,854	,	,	0 50,000	,	2,885	· ·	2,987	55,00	,	,	3,238	3,559	,
45,100	,		2,540	2,861	,	,	0 50,200		2,892	3,214	,		0 55,200	3,448	· ·	3,566	,
45,200	,	2,750	· ·	· ·	2,648	,	0 50,300		2,899	3,221	,	,	0 55,300	,	3,252	3,573	,
45,300	45,400	2,757	2,554	2,875	2,655	50,30	0 50,400) 3,110	2,906	3,228	3,008	55,30	0 55,400	3,462	3,259	3,580	3,360
45,400	,	2,764	· ·	2,882	,	,	0 50,500	· · ·	2,913	3,235	,	,	0 55,500	,	3,266	3,587	,
45,500 45,600	45,600	2,771 2,778	,	2,889	2,669 2,676	50,50 50,60	0 50,60(0 50,70(2,920 2,927	· ·	3,022 3,029		0 55,600 0 55,700	3,476	3,273 3,280	3,594 3,602	,
45,700	,	,	2,582	2,904	,	,	0 50,700	,	2,927	· ·	3,029		0 55,800	3,483	· ·	3,602	,
,	45,900	2,792		· ·	2,690	,	0 50,900	,	2,941	3,263	,	· · · ·	0 55,900	,	3,294	3,616	,
45,900	46,000	2,799	2,596	2,918	2,698	50,90	0 51,000	3,152	2,949	3,270	3,050	55,90	0 56,000	3,504	3,301	3,623	3,403
46,000	46,100	2,806	2,603	2,925	2,705	51,00	0 51,100	3,159	2,956	3,277	3,057	56,00	0 56,100	3,511	3,308	3,630	3,410
46,100	46,200	· · ·	2,610	2,932	,	,	0 51,200	,	2,963	· ·	3,064		0 56,200	3,518	· ·	3,637	,
46,200	,	2,821	· ·	2,939	/	,	0 51,300	,	2,970	3,291	,		0 56,300	,	3,322	3,644	,
46,300	46,400	2,828	2,624	2,946	2,726	51,30	0 51,400	3,180	2,977	3,298	3,078	56,30	0 56,400	3,533	3,329	3,651	3,431
46,400	46,500	2,835	2,631	2,953	2,733	51,40	0 51,500	3,187	2,984	3,305	3,085	56,40	0 56,500	3,540	3,336	3,658	3,438
46,500	46,600	2,842	2,638	2,960	2,740	51,50	0 51,600	3,194	2,991	3,312	3,092	56,50	0 56,600	3,547	3,343	3,665	3,445
,	46,700	· · ·	2,645	2,967	,	,	0 51,700	,	2,998	· ·	3,099		0 56,700	3,554	· ·	3,672	,
46,700	,	· ·	2,652	2,974	,	,	0 51,800	,	3,005	· ·	3,106		0 56,800	3,561	· ·	3,679	,
46,800	46,900	2,863	2,659	2,981	2,761	51,80	0 51,900	3,215	3,012	3,334	3,113	56,80	0 56,900	3,568	3,364	3,686	3,466
46,900	47,000	2,870	2,667	2,988	2,768	51,90	0 52,000	3,222	3,019	3,341	3,121	56,90	0 57,000	3,575	3,372	3,693	3,473
47,000	47,100	2,877	2,674	2,995	2,775	52,00	0 52,100	3,229	3,026	3,348	3,128	57,00	0 57,100	3,582	3,379	3,700	3,480
47,100	,	2,884	/	,	2,782	,	0 52,200	· · ·	3,033	· ·	3,135		0 57,200	3,589	· ·	3,707	,
47,200	,	2,891	· ·	· ·	2,789	,	0 52,300	,	3,040	· ·	3,142	,	0 57,300	3,596	· ·	3,714	,
47,300	47,400	2,898	2,695	3,016	2,796	52,30	0 52,400	3,251	3,047	3,369	3,149	57,30	0 57,400	3,603	3,400	3,721	3,501
47,400	47,500	2,905	2,702	3,023	2,803	52,40	0 52,500	3,258	3,054	3,376	3,156	57,40	0 57,500	3,610	3,407	3,728	3,508
47,500	47,600	2,912	· ·	3,030	2,810	,	0 52,600	· · ·	3,061	3,383	3,163	57,50	0 57,600	3,617	3,414	3,735	3,515
47,600	,		2,716	3,038	,	,	0 52,700	,	3,068	· ·	3,170		0 57,700	3,624	· ·	3,743	,
47,700	,		2,723	3,045	,	,	0 52,800	,	· ·	3,397	,	,	0 57,800	,	3,428	3,750	,
47,800	47,900	2,933	2,730	3,052	2,831	52,80	0 52,900	3,286	3,082	3,404	3,184	57,80	0 57,900	3,638	3,435	3,757	3,536
47,900	48,000	2,940	2,737	3,059	2,839	52,90	0 53,000	3,293	3,090	3,411	3,191	57,90	0 58,000	3,645	3,442	3,764	3,544
,	48,100		2,744		2,846		0 53,100		3,097	3,418			0 58,100		3,449	3,771	
	48,200	/	2,751	/	,		0 53,200	· · · · ·	3,104			· · · · ·	0 58,200			3,778	
,	48,300	· · ·	2,758		2,860		0 53,300		3,111				0 58,300			3,785	
48,300	48,400	2,969	2,765	3,087	2,80/	53,30	0 53,400	3,321	3,118	3,439	3,219	58,30	0 58,400	3,6/4	3,470	3,792	3,572
	48,500		2,772				0 53,500		3,125				0 58,500			3,799	
,	48,600		2,779	3,101	,		0 53,600		3,132			· · · ·	0 58,600	,	,	3,806	·
,	48,700		2,786	,	2,888	,	0 53,700		3,139			· · · · ·	0 58,700	,	,	3,813	·
,	48,800		2,793	,	2,895		0 53,800		3,146				0 58,800	,	,	3,820	· ·
48,800	48,900	3,004	2,800	3,122	2,902	55,80	0 53,900	5,350	3,153	3,475	3,234	58,80	0 58,900	3,709	3,303	3,827	3,007
,	49,000		2,808		2,909	,	0 54,000	,	3,160				0 59,000	,	· ·	3,834	,
,	49,100		2,815		2,916		0 54,100			3,489		· · · · ·	0 59,100		3,520	3,841	·
,	49,200		2,822		2,923	,	0 54,200	· · · · ·	· ·	3,496	· ·	,	0 59,200	,	· ·	3,848	,
,	49,300 49,400		2,829 2,836	3,150			0 54,30(0 54,40(3,181 3,188				0 59,300 0 59,400			3,855 3,862	
47,300	42,400	3,039	2,030	3,137	4,931	34,30	J 34,400	, 3,392	5,100	5,510	3,470	39,30	0 37,400	3,/44	3,341	5,002	3,042
,	49,500		2,843				0 54,500		3,195				0 59,500			3,869	
,	49,600	,	2,850	3,171	,	,	0 54,600		· ·	3,524	· ·	· · · ·	0 59,600	· · ·	· ·	3,876	· ·
,	49,700	,	2,857	,	2,958		0 54,700		3,209	,	· ·	· · · ·	0 59,700		· ·	3,884	· ·
,	49,800	· ·	2,864 2,871	,			0 54,800 0 54,900		3,216			· · · · ·	0 59,800 0 59,900	,		3,891	
47,000	49,900	3,074	2,0/1	3,193	2,712	54,60	J 34,900	5,42/	3,223	3,343	3,323	59,80	59,900	3,119	3,370	3,898	5,077

	ine 9, n M1 is:	and	l you are:			ine 9, n M1 is:		and y	ou are:			line 9, m M1 is:		and	ou are:	
at least	but less than	single marri filing jointly qualify widow	or sepa- ving rately	l head of house- hold	at least	but less than	single	marriec filing jointly o qualifyin widow(e	g ratel	g of - house-	at least	but less than	single	marrie filing jointly o qualifyin widow(e	ng rately	of house-
Ļ	Ļ	the tax to e	nter on line :	10 is:	•	↓ ↓	the	tax to ent	er on lin	e 10 is:	Ļ	Ļ	the	tax to en	ter on line	e 10 is:
59,900	60,000	3,786 3,583	3,905 3	8,685	64,900	65,000	4,139	3,936	4,257	4,037	69,900	70,000	4,491	4,288	4,610	4,390
,	60,100	3,793 3,590	3,912 3	·	65,000	,	4,146	· ·	4,264	,	70,000	,	4,498	4,295	4,617	,
60,100	,	3,800 3,597	3,919 3)	65,100	,	4,153	· ·	4,271	,	70,100	,	4,505	· ·	4,624	,
60,200 60,300	60,300 60,400	3,808 3,604 3,815 3,611	3,926 3 3,933 3	·	65,200 65,300	65,300 65,400	4,160 4,167	· ·	4,278 4,285	,	70,200 70,300	70,300 70,400	4,513 4,520	· ·	4,631 4,638	,
60,400	60,500	3,822 3,618	3,940 3	6,720	65,400	65,500	4,174	3,971	4,292	4,072	70,400	70,500	4,527	4,323	4,645	4,425
60,500	60,600	3,829 3,625	3,947 3	3,727	65,500	65,600	4,181	3,978	4,299	4,079	70,500	70,600	4,534	4,330	4,652	4,432
60,600	60,700	3,836 3,632	3,954 3	3,734	65,600	65,700	4,188	3,985	4,307	4,086	70,600	70,700	4,541	4,337	4,659	4,439
60,700	,	3,843 3,639	3,961 3	3,741	65,700	65,800	4,195	· ·	4,314	4,093	70,700	,	4,548	4,344	4,666	4,446
60,800	60,900	3,850 3,646	3,968 3	5,748	65,800	65,900	4,202	3,999	4,321	4,100	70,800	70,900	4,555	4,351	4,673	4,453
60,900	61,000	3,857 3,654	3,975 3	3,755	65,900	66,000	4,209	4,006	4,328	4,108	70,900	71,000	4,562	4,359	4,680	4,460
61,000	61,100	3,864 3,661	3,982 3	3,762	66,000	66,100	4,216	4,013	4,335	4,115	71,000	71,100	4,569	4,366	4,687	4,467
61,100	61,200	3,871 3,668	3,989 3	3,769	66,100	66,200	4,223	4,020	4,342	4,122	71,100	71,200	4,576	4,373	4,694	4,474
,	61,300	3,878 3,675	3,996 3	·	66,200	66,300	4,231	4,027	4,349	/	,	71,300	4,583	· ·	4,701	,
61,300	61,400	3,885 3,682	4,003 3	8,783	66,300	66,400	4,238	4,034	4,356	4,136	71,300	71,400	4,590	4,387	4,708	4,488
61,400	61,500	3,892 3,689	4,010 3	3,790	66,400	66,500	4,245	4,041	4,363	4,143	71,400	71,500	4,597	4,394	4,715	4,495
61,500	61,600	3,899 3,696	4,017 3	5,797	66,500	66,600	4,252	4,048	4,370	4,150	71,500	71,600	4,604	4,401	4,722	4,502
61,600	61,700	3,906 3,703	4,025 3	6,804	66,600	66,700	4,259	4,055	4,377	4,157	71,600	71,700	4,611	4,408	4,730	4,509
61,700	61,800	3,913 3,710	4,032 3	8,811	66,700	66,800	4,266	4,062	4,384	4,164	71,700	71,800	4,618	4,415	4,737	4,516
61,800	61,900	3,920 3,717	4,039 3	8,818	66,800	66,900	4,273	4,069	4,391	4,171	71,800	71,900	4,625	4,422	4,744	4,523
61,900	62,000	3,927 3,724	4,046 3	3,826	66,900	67,000	4,280	4,077	4,398	4,178	71,900	72,000	4,632	4,429	4,751	4,531
62,000	62,100	3,934 3,731	4,053 3	,833	67,000	67,100	4,287	4,084	4,405	4,185	72,000	72,100	4,639	4,436	4,758	4,538
62,100	,	3,941 3,738	4,060 3	·	67,100	67,200	4,294	4,091	4,412	,	,	72,200	4,646	· ·	4,765	,
62,200	62,300	3,949 3,745	4,067 3	,847	67,200	67,300	4,301	4,098	4,419	4,199	72,200	72,300	4,654	4,450	4,772	4,552
62,300	62,400	3,956 3,752	4,074 3	3,854	67,300	67,400	4,308	4,105	4,426	4,206	72,300	72,400	4,661	4,457	4,779	4,559
62,400	62.500	3,963 3,759	4,081 3	3.861	67,400	67,500	4,315	4.112	4,433	4.213	72,400	72,500	4,668	4.464	4,786	4.566
62,500	,	3,970 3,766	4,088 3	·	67,500	67,600	4,322	4,119	4,440	,	72,500	,	4,675	· ·	4,793	,
62,600	,	3,977 3,773	4,095 3	·	67,600	,	4,329	4,126	4,448	,	,	72,700	4,682	,	4,800	,
62,700	,	3,984 3,780	4,102 3	·	67,700	67,800	4,336	· ·	4,455	,	,	72,800	4,689	· ·	4,807	,
62,800	62,900	3,991 3,787	4,109 3	·	67,800	67,900	· ·	4,140	4,462	,	72,800	,	4,696	· ·	4,814	,
62,900	63,000	3,998 3,795	4,116 3	3,896	67,900	68,000	4,350	4,147	4,469	4,249	72,900	73,000	4,703	4,500	4,821	4,601
63,000	/	4,005 3,802	4,123 3	·	,	68,100	4,357	· ·	4,476	4,256	,	73,100	4,710	· ·	4,828	,
	63,200	4,012 3,809	4,130 3	,910		68,200		4,161				73,200			4,835	
63,200	63,300	4,019 3,816	4,137 3	9,917	68,200	68,300	4,372	4,168	4,490	4,270	73,200	73,300	4,724	4,521	4,842	4,622
63,300	63,400	4,026 3,823	4,144 3	9,924	68,300	68,400	4,379	4,175	4,497	4,277	73,300	73,400	4,731	4,528	4,849	4,629
63,400	,	4,033 3,830		·		68,500			4,504			73,500			4,856	
,	63,600	4,040 3,837	4,158 3		,	68,600	4,393	· ·	4,511	· ·	,	73,600	4,745	· ·	4,863	· ·
· · · ·	63,700	4,047 3,844	4,166 3	/	,	68,700	,	· ·	4,518	,	,	73,700	,	4,549	4,871	· ·
,	63,800	4,054 3,851	,	·	· · · · ·	68,800	· ·		4,525		,	73,800	,	4,556	,	· ·
63,800	63,900	4,061 3,858	4,180 3	5,959	68,800	68,900	4,414	4,210	4,532	4,312	73,800	73,900	4,766	4,563	4,885	4,664
,	64,000	4,068 3,865	4,187 3		· · · · ·	69,000		4,218	4,539		,	74,000	4,773		4,892	,
· ·	64,100	4,075 3,872	4,194 3		,	69,100	4,428	· ·	4,546	,	,	74,100	4,780		4,899	· ·
,	64,200	4,082 3,879	4,201 3	/	,	69,200	4,435	· ·	4,553	· ·	,	74,200	4,787	,	4,906	,
,	64,300	4,090 3,886	4,208 3		· · · · ·	69,300	· ·	4,239	4,560	· ·		74,300	4,795	,	4,913	· ·
64,300	64,400	4,097 3,893	4,215 3	,995	69,300	69,400	4,449	4,246	4,567	4,347	74,300	74,400	4,802	4,598	4,920	4,700
· ·	64,500	4,104 3,900	4,222 4	·	· · · · ·	69,500	· ·	4,253	4,574		,	74,500	4,809		4,927	,
,	64,600	4,111 3,907	4,229 4	·	,	69,600	,	4,260	4,581	,	,	74,600	4,816	· ·	4,934	· ·
· ·	64,700	4,118 3,914	4,236 4	·	,	69,700	4,470	· ·	4,589	,	,	74,700		4,619	4,941	
· ·	64,800	4,125 3,921		·	· · · · ·	69,800	4,477	· ·	4,596	,		74,800			4,948	
64,800	64,900	4,132 3,928	4,250 4	,030	69,800	69,900	4,484	4,281	4,603	4,382	74,800	74,900	4,837	4,633	4,955	4,735

	ine 9, n M1 is:		and	you are:			ine 9, 1 M1 is:		and	you are:			line 9, n M1 is:		and	you are:	
at least	but less than	single	marrie filing jointly qualifyi widow(or sepa ing rate er)	g of a- house- ly hold	at least	but less than	single	marrie filing jointly qualifyi widow(or sepa ng rate er)	g of a- house- ly hold	at least	but less than	single	filing jointly qualifyi widow(e	ng ratel er)	g of a- house- ly hold
	•	the		iter on in	10 15:	·	•	the	tax to er		10 15.	•	*	the	tax to en	ter on in	10 15:
,	75,000 75,100	· ·	4,641 4,648		4,742 4,749	,	80,000 80,100	5,196 5,203	4,993 5,000	5,353 5,361	<i>,</i>	84,900 85,000	85,000 85,100	5,549 5,556	5,346 5,353	5,745 5,753	·
,	75,200		4,655	4,976	,	80,100		5,210	5,007	5,368	,	85,100	· ·	5,564	/	5,761	,
,	75,300	· ·	4,662	4,984	,	,	80,300	5,218	· ·	· ·	5,116	,	85,300	· ·	5,367	5,769	,
75,300	,	,	4,669	4,992	, -	80,300	,	ŕ	5,021	5,384	,	85,300	-	5,579		5,777	, ,
,	75,500	· ·	4,676	5,000	· ·	,	80,500	5,232	· ·	5,392	,	,	85,500	5,587	· ·	5,785	,
,	75,600	4,886	· ·	5,007	· ·	,	80,600 80,700	5,239	· ·	5,400	<i>,</i>	,	85,600 85 700	5,595	· ·	5,792	,
75,000	75,700 75,800	4,893	4,690	5,015 5,023	,	80,600 80,700	80,700 80,800	5,246 5,253	5,042 5,049	5,408 5,416	<i>,</i>	85,000	85,700 85,800	5,603 5,611	· ·	5,800 5,808	,
,	75,900	· ·	4,704	5,023	· ·	,	80,800 80,900		5,049	· ·	5,158	,	85,900	5,619	· ·	5,816	,
<i>,</i>	,			, ,		,	,		ĺ.	,	,	<i>,</i>	-	,		·	, ,
,	76,000	4,914	· ·	5,039)	,	81,000	5,267	5,064	5,431	,	85,900	· · ·	5,626	· ·	5,824	,
76,000	76,100		4,718	5,047 5,054	· ·		81,100	5,274	5,071	5,439	<i>,</i>	86,000	,	5,634	· ·	5,832	,
-)	76,200 76,300	4,928	4,725	5,054)-		81,200 81,300	5,281 5,288	5,078 5,085	· ·	5,179 5,186	86,100 86,200	,	5,642 5,650	· ·	5,839 5,847	,
,	76,400	· ·	4,732	5,070	· ·		81,300 81,400	,	5,085	5,463	,	86,300	,	5,658	· ·	5,855	,
<i>,</i>	,	,	·	<i>.</i>		,	,	ŕ	ĺ.	,	,	<i>,</i>	-			·	<i>.</i>
	76,500	· ·	4,746	5,078	· ·	,	81,500	5,302	· ·	5,471	,	86,400	· · ·	5,666	· ·	5,863	/
,	76,600 76,700	4,957	4,755	5,086 5,094	,	,	81,600 81,700	,	5,106 5,113	5,478 5,486	<i>,</i>	,	86,600 86,700	5,674 5,681	· ·	5,871 5,879	·
76,700	,	4,904		5,102)	81,000	,	,	5,120	5,494	<i>,</i>	86,700	· ·	5,689	· ·	5,887	,
	76,900	· ·	4,774		4,876	,	81,900	· · · ·	5,127	5,502	,	,	86,900	5,697	,	5,894	,
76 900	77,000	4,985	4 782	5,117	4 883	81 900	82,000	5,337	5 134	5 5 1 0	5,236	86 900	87,000	5,705	5 487	5,902	5 588
,	77,100	· ·	4,789	5,125	,	,	82,100	· · · ·	5,141	5,518	,	,	87,100	5,713	· ·	5,910	,
,	77,200		4,796	5,133	· ·	82,100	,	5,351	· ·	5,525	<i>,</i>	,	87,200	5,721	· ·	5,918	,
,	77,300		4,803	5,141	,	,	82,300	,	5,155	5,533	<i>,</i>	· · · ·	87,300	5,729	/	5,926	,
,	77,400	· ·	4,810	5,149	,	82,300	<i>,</i>	· · · ·	5,162	5,541	,	,	87,400	5,736	· ·	5,934	,
77,400	77,500	5.020	4,817	5.157	4,918	82,400	82,500	5,373	5.169	5,549	5.271	87,400	87,500	5,744	5.522	5,942	5.623
,	77,600	· ·	4,824	5,164	,		82,600	5,380	5,176	5,557	,	,	87,600	5,752	· ·	5,949	,
,	77,700	· ·	4,831	5,172	· ·	82,600	,	5,387	5,183	5,565	<i>,</i>	· · · ·	87,700	5,760	· ·	5,957	,
77,700	77,800	5,041	4,838	5,180	4,939	82,700	,	5,394	5,190	5,573	· ·	87,700	· ·	5,768	· ·	5,965	5,644
77,800	77,900	5,048	4,845	5,188	4,946	82,800	82,900	5,401	5,197	5,580	5,299	87,800	87,900	5,776	5,550	5,973	5,651
77,900	78,000	5,055	4,852	5,196	4,954	82,900	83,000	5,408	5,205	5,588	5,306	87,900	88,000	5,783	5,557	5,981	5,659
,	78,100	· ·	4,859	5,204	· ·	,	83,100	,	5,212	5,596	,	,	88,100	· ·	5,564	5,989	· ·
78,100	78,200	5,069	4,866	5,211	4,968	83,100	83,200	5,422	5,219	5,604	5,320	88,100	88,200	5,799	5,571	5,996	5,673
78,200	78,300	5,077	4,873	5,219	4,975	83,200	83,300	5,429	5,226	5,612	5,327	88,200	88,300	5,807	5,578	6,004	5,680
78,300	78,400	5,084	4,880	5,227	4,982	83,300	83,400	5,436	5,233	5,620	5,334	88,300	88,400	5,815	5,585	6,012	5,687
78,400	78,500	5,091	4,887	5,235	4,989	83,400	83,500	5,443	5,240	5,628	5,341	88,400	88,500	5,823	5,592	6,020	5,694
,	78,600		4,894			83,500	83,600		5,247			,	88,600	· ·	5,599	· ·	,
,	78,700		4,901				83,700	· ·	5,254	,	· ·		88,700	· · ·	5,606	· ·	,
78,700	78,800	5,112	4,908	5,259	5,010	83,700	83,800	5,464	5,261	5,651	5,362	88,700	88,800	5,846	5,613	6,044	5,715
78,800	78,900	5,119	4,915	5,266	5,017	83,800	83,900	5,471	5,268	5,659	5,369	88,800	88,900	5,854	5,620	6,051	5,722
78,900	79,000	5,126	4,923	5,274	5,024	83,900	84,000	5,478	5,275	5,667	5,377	88,900	89,000	5,862	5,628	6,059	5,729
,	79,100	· ·	4,930	· ·			84,100	· · · ·	5,282	· ·	,	,	89,100		5,635	· ·	,
· · · · ·	79,200	5,140	4,937	5,290	5,038	,	84,200		5,289			,	89,200	· · ·	5,642	· ·	,
	79,300		4,944				84,300		5,296			,	89,300		5,649		
79,300	79,400	5,154	4,951	5,306	5,052	84,300	84,400	5,507	5,303	5,698	5,405	89,300	89,400	5,893	5,656	6,091	5,757
79,400	79,500	5,161	4,958	5,314	5,059	84,400	84,500	5,514	5,310	5,706	5,412	89,400	89,500	5,901	5,663	6,099	5,764
· · · · ·	79,600	· ·	4,965	· ·	· ·	,	84,600	· ·	5,317	,	· ·	89,500	89,600		5,670		
	79,700		4,972				84,700		5,324			· · · ·	89,700		5,677		
,	79,800		4,979			,	84,800		5,331			,	89,800		5,684		
79,800	79,900	5,189	4,986	5,345	5,087	84,800	84,900	5,542	5,338	5,737	5,440	· · · ·	89,900 90,000	· ·	5,691 5,698	· ·	·
												00.000				1.1	21

90,000 & over: Use tax rate schedules on page 31.

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 F is:	orm M1	Enter on line 10 of your Form M1:	of the
	but not		amount
over-	over—		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 Fo	orm M1	Enter on line 10 of your Form M1:	of the
	but not		amount
over-	over-		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 Fois:	orm M1	Enter on line 10 of your Form M1:	of the
	but not		amount
over-	over-		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
	but not		amount
over—	over-		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.rever 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 inst	ructions of each form you order.
M1, Minnesota Individual Income Tax	
M15, Underpayment of Estimated Income	
M1529, Education Savings Account Contri	
M23, Claim for a Refund for a Deceased T	
M99, Credit for Military Service in a Comb	
M1AR, Accelerated Recognition of Installr	nent Sale Gains
M1C, Other Nonrefundable Credits	
M1CAT, Casualty and Theft	
M1CD, Child and Dependent Care Credit	
Licensure Field	
M1CR, Credit for Income Tax Paid to Anot	her 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 Hor Property Tax Refund	neowners) and Renter's
M1PRX, Amended Homestead Credit Refu Renter's Property Tax Refund	Ind (for Homeowners) and
M1PSC, Credit for Parents of Stillborn Chil	dren
M1R, Age 65 or Older/Disabled Subtraction	on
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 Credi	t
M1X, Amended Minnesota Income Tax	
WWR, Reciprocity Exemption/Affidavit of For Michigan and North Dakota Residents	-
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 lo	ıbel.
Your name	·
Street address	
City	State ZIP code

Last year almost 90% of Minnesotans filed their income taxes electronically.

To find out more, go to **www.revenue.state.mn.us**



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.