

# 2019 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

## Minnesota Tax Deadline Changed

The deadline to file  
and pay Minnesota  
Individual Income Tax  
has been changed to

**July 15, 2020**



**#StayHomeMN**

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

## Go to [www.revenue.state.mn.us](http://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
- Get Form 1099-G refund information

## Call our automated system at **651-296-4444 or 1-800-657-3676 (toll-free)** to:

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

## Questions?

- Email at [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Call 651-296-3781 or 1-800-652-9094 (toll-free)
- Write to:  
Minnesota Department of Revenue  
Mail Station 5510  
600 N. Robert St.  
St. Paul, MN 55146-5510

*This information is available in alternate formats.*

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### Free Tax Help

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 \$56,000, or speaking limited or no English.

To find a volunteer tax preparation site:

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **Free Tax Preparation** in the Search box
- Call 651-297-3724 or 1-800-657-3989 (toll-free)

# What's new for 2019?

## Form Changes

Minnesota laws enacted in 2019 have led to changes to the Minnesota income tax return and schedules. The following list provides general information on the changes. More details are provided later in the instructions.

### Standard Deduction

The standard deduction is increased for each filing status. You will determine your standard deduction on page 11. If you are married and filing a separate return, you may only claim the standard deduction if your spouse did not itemize deductions. If you are a nonresident alien of the United States, you may not claim the standard deduction unless allowed under a United States income tax treaty. The standard deduction begins to phase out as income exceeds \$194,650 (\$97,325 if you are married and filing a separate return).

### Itemized Deductions

Minnesota enacted its own allowable itemized deductions beginning in 2019. The Minnesota itemized deductions are reported on Schedule M1SA, *Minnesota Itemized Deductions*. More information about Minnesota itemized deductions can be found beginning on page 11. You may itemize deductions on your Minnesota income tax return even if you claimed the standard deduction on your federal income tax return. Itemized deductions are reduced as your income exceeds \$194,650 (\$97,325 if you are married and filing a separate return).

### Dependent Exemptions

In prior years, an exemption amount was allowed for yourself, your spouse (if married and filing a joint return), and qualifying dependents. Beginning with tax year 2019, exemptions are only allowed for dependents. The exemption amount is \$4,250 for each qualifying dependent in 2019. Your total exemption amount is reduced if your income exceeds certain amounts based on your filing status:

- \$291,950 for Married filing joint or Qualifying widow(er)
- \$243,300 for Head of household
- \$194,650 for Single
- \$145,975 for Married filing separately

See page 13 to determine who qualifies, and how much you qualify to deduct.

### Credits

Minnesota law expanded eligibility for the Minnesota Working Family Credit. In prior years, you must have been eligible to receive the federal Earned Income Tax Credit (EITC) to receive the Minnesota Working Family Credit. Beginning with tax year 2019, you may be eligible for the credit if you are between the ages of 21 and 64 with no qualifying children or have income that exceeds the limitations of federal EITC. Use Schedule M1WFC, *Minnesota Working Family Credit*, to determine if you are eligible.

The Angel Investment Credit was re-enacted in 2019. You may apply for the credit through the Minnesota Department of Employment and Economic Development (DEED) for investments into certain small businesses. You will receive a certificate from DEED that you may use to claim the credit on Schedule M1REF, *Refundable Credits*.

## New Limits on Direct Deposit of Refunds

Beginning in 2020, the Minnesota Department of Revenue will only deposit up to five Minnesota individual income tax refunds into a single bank account. Any additional refunds will be issued as a paper check.

## Where's My Refund?

We review every return to verify the information and make sure the right refund goes to the right person. Each return is different, so processing time will vary. To check your refund status, go to [www.revenue.state.mn.us](http://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.

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

# Information for Your Federal Return

## State Refund Information—Line 1 of federal Schedule 1

If you received a state income tax refund in 2019 and you itemized deductions on federal Form 1040 in 2018, you may need to report an amount on line 1 of your 2019 federal Schedule 1. See the 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](http://www.revenue.state.mn.us) and type **1099-G** into the Search box
- Call 651-296-4444 or 1-800-652-9094 (toll-free)

## Deducting Real Estate Taxes—federal Schedule A (Line 5b)

You are allowed a tax deduction on federal Schedule A for real estate taxes you paid in 2019. If you received a property tax refund for these taxes on a 2018 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 on Schedule A.

## Deducting Vehicle License Fees—federal Schedule A (Line 5c)

You may deduct part of your Minnesota vehicle license fee as personal property tax for passenger automobiles, pick-up trucks, and vans on line 5c 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](http://www.mndriveinfo.org) and select **Online Services** and then **Calculate Registration Tax**
- Look at the vehicle registration renewal form issued by Driver & Vehicle Services

## Did you purchase items over the internet or through the mail?

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.

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 sales tax. (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, 2020, 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](http://www.revenue.state.mn.us) and type **Individual Use Tax** into the Search box. Then, select **Individual Use Tax Return Online Filing System**. Follow the prompts to file your return.

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

# Filing Requirements

## Am I required to file a Minnesota individual income tax return?

Yes, if any of the following apply:

- You were a Minnesota resident for the entire year in 2019 and had to file a federal income tax return.
- You were a part-year or nonresident and meet the requirements under **Filing Requirements for Part-Year Residents and Nonresidents**.
- You qualify for and want to claim refundable credits.
- You were a nonresident alien of the United States, had income assignable to Minnesota, and were required to file a federal return.

## Minnesota Residents

File a 2019 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 2019 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 2019.
- 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*.

### Residents Who are not a Dependent

If you were a Minnesota resident for all of 2019 and required to file a federal income tax return, you are required to file a Minnesota income tax return.

### Residents Who are a Dependent

If your parent (or someone else) can claim you as a dependent, use the **Worksheet for Line 4 — Dependent Standard Deduction** to determine your filing requirement. If your gross income is greater than the amount of your standard deduction determined in the worksheet, you must file a Minnesota income tax return. Your gross income is the total of your earned and unearned income. Your earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. Your unearned income includes taxable interest, ordinary dividends, capital gains distributions, unemployment compensation, taxable social security benefits, pension, annuities, and distributions of unearned income from a trust.

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, 1955	\$12,200
	You were born before January 2, 1955	\$13,850
Married Filing Jointly	You and your spouse were born on or after January 2, 1955	\$24,400
	You or your spouse was born before January 2, 1955	\$25,700
	You and your spouse were born before January 2, 1955	\$27,000
Head of Household	You were born on or after January 2, 1955	\$18,350
	You were born before January 2, 1955	\$20,000
Married Filing Separately	Any age	\$5
Qualifying Widow(er)	You were born on or after January 2, 1955	\$24,400
	You were born before January 2, 1955	\$25,700

\*Use the same filing status from your federal income tax return. If you did not file a federal return, see the Form 1040 instructions.

If you are not required to file a federal return, 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 2019 Form W-2 reporting Minnesota income tax withheld from your wages

# Filing Requirements (cont.)

## Part-Year Residents

File a Minnesota income tax return if you moved into or out of Minnesota in 2019 and your 2019 Minnesota source income is \$12,200 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 physically 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.

File a Minnesota income tax return if you meet the filing requirements in the next section. For more details, see Income Tax Fact Sheet 2, *Part-Year Residents*, and Income Tax Fact Sheet 3, *Nonresidents*.

## Filing Requirements for Part-Year Residents and Nonresidents

1. Determine your total income from all sources (including sources not in Minnesota) while a Minnesota resident.
2. Determine the total of the following types of income you received while a nonresident of Minnesota:
  - Wages, salaries, fees, commissions, tips, and bonuses for work done in Minnesota
  - Gross rents and royalties received from property located in Minnesota
  - Gains from the sale of land or other tangible property in Minnesota
  - Gross winnings from gambling in Minnesota
  - Gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota
  - Gains reported on Schedule M1AR, *Accelerated Recognition of Installment Sale Gains*
  - Gains on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota
  - Minnesota gross income from a business or profession conducted partially or entirely in Minnesota. This is the amount from line 7 of federal Schedule C 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 26 of Schedule KPI, line 26 of Schedule KS, or line 31 of Schedule KF.
3. Add step 1 and step 2. If the total is \$12,200 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than \$12,200 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.

## Seniors and Taxpayers with Disabilities

If you	And you	Then
Were born before January 2, 1955	Meet certain income requirements for 2019	You may qualify for an income tax subtraction on Schedule M1R.
Are permanently and totally disabled at the end of 2019	<ul style="list-style-type: none"><li>• Meet certain income requirements for 2019</li><li>• Received federally taxable disability income in 2019</li></ul>	

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. See Property Tax Fact Sheet 7, *Senior Citizens Property Tax Deferral*.
- Special Homestead Classification: Class 1b (for qualifying blind and disabled property owners). 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](http://www.revenue.state.mn.us), or call us at 651-296-3781 or 1-800-652-9094 (toll-free).

# Filing Requirements (cont.)

## Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. You are not subject to Minnesota income tax if both of the following applied in 2019:

- 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 25 of Schedule M1M and on line 7 of Form M1. Place an X in the box for line 25 of Schedule M1M to indicate the state of which you are a resident.
4. Complete the rest of Form M1. In addition to Schedule M1M, you must also complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, 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 \$12,200 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.

## Aliens and Nonresident Aliens

If you are not a United States citizen, then you are considered an alien for tax purposes. You must determine your residency status for federal tax purposes before you can determine your Minnesota tax responsibilities. To determine your federal residency status, see Internal Revenue Service Publication 519, *U.S. Tax Guide for Aliens*.

If you are considered a resident alien for federal tax purposes, you have the same filing and tax requirements of a United States citizen. You will determine your Minnesota filing requirement following the requirements listed under **Minnesota Residents, Part-Year Residents, and Nonresidents**.

If you are considered a nonresident alien for federal tax purposes, you may be required to file a Minnesota income tax return depending on your Minnesota residency status and Minnesota gross income. If you are a full-year resident under the 183-day rule and required to file a federal income tax return, you must file a Minnesota income tax return. If you are a part-year resident or nonresident under the 183-day rule and you have gross income from Minnesota sources of at least \$5, you must file a Minnesota tax return and Schedule M1NR.

## How does the department protect my 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](http://www.revenue.state.mn.us) and type **Protecting Your Identity** into the Search box
- [www.irs.gov](http://www.irs.gov) (IRS)
- [www.ag.state.mn.us](http://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.**

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.



# Getting Started

**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.

## 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. If you filed federal Form 1040-NR or 1040-NR-EZ and selected "Married nonresident alien" for your filing status, put an X in the box for "Married filing separately" on your Minnesota return.

## 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

- Round the dollar amounts 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.
- If your federal taxable income on line D, or the amounts on lines 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. Do not put a slash through the "0" (Ø) or "7" (7) or any other numbers.
- 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.

## Sign and Date your Return

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 do not sign. If you paid someone to prepare your return, that person must also sign and provide their federal Preparer Tax Identification Number (PTIN).



# Filing Instructions

## When do I file and pay?

Your 2019 Minnesota income tax return should be electronically filed, postmarked, or dropped off by April 15, 2020. Your tax payment is due in full by April 15, 2020, 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?

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. You may avoid a late payment penalty and interest by paying your tax by April 15. To avoid a late filing penalty, file your return by October 15, 2020. See page 20 for payment options.

## 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.

## 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 Department of Revenue**  
**Mail Station 0010**  
**600 N. Robert St.**  
**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 2019 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 tax returns and schedules at least through 2024, and keep Forms W-2 indefinitely. You will be charged a fee to get copies of your forms from us. Also, if you claimed the Child and Dependent Care Credit, the K-12 Education Credit or Subtraction, or Minnesota itemized deductions, keep your original receipts and all other documentation to prove your qualifying expenses.

## 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, 2020, 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.

## 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 certain other government entities may have access to this information, if allowed by law. For details about how we use your information, including a list of the entities we may share it with, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Use of Information** into the Search box.

# Line Instructions

## Federal Return Information

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

Enter wages, salaries, tips, commissions, bonuses, etc. you received in 2019. If you filed federal Form 1040, enter the amount from:

- Line 1 of Form 1040 and 1040-SR
- Line 8 of Form 1040-NR
- Line 3 of Form 1040-NR-EZ

### Line B—Taxable IRA Distributions, Pensions, and Annuities

Enter the total taxable IRA distributions, pensions, and annuities you received in 2019. Add the amounts on:

- Lines 4b and 4d of Form 1040 or 1040-SR
- Lines 16b and 17b of Form 1040-NR

### Line C—Unemployment Compensation

Enter the unemployment compensation you received in 2019 from:

- Line 7 of Schedule 1 if you filed Form 1040 or 1040-SR
- Line 20 of Form 1040-NR

### Line D—Federal Taxable Income

Enter your 2019 federal taxable income from:

- Line 11b of Form 1040 or 1040-SR
- Line 41 of Form 1040-NR
- Line 14 of Form 1040-NR-EZ

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

### Line 1—Federal Adjusted Gross Income

Enter your 2019 federal adjusted gross income from:

- Line 8b of Form 1040 or 1040-SR
- Line 35 of Form 1040-NR
- Line 10 of Form 1040-NR-EZ

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

If you did not file a 2019 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 2019, 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.
- Claimed section 179 expensing for qualified property on your federal return.
- Had state income tax passed through to you as partner of a partnership, shareholder of an S corporation, or beneficiary of a trust
- Deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota
- Deducted foreign-derived intangible income under section 250 of the Internal Revenue Code
- Claimed a suspended loss from 2001 through 2005 or 2008 through 2018 from bonus depreciation on your federal return
- Received a capital gain from a lump-sum distribution from a qualified retirement plan
- Elected in 2008 or 2009 a 3-, 4-, or 5-year net operating loss carryback under the federal Worker, Homeownership, and Business Assistance Act of 2009
- Withdrew funds from a first-time homebuyer savings account for a nonqualified expense
- Accelerated recognition of certain nonresident installment sales
- Used distributions from a higher education savings account to pay for K-12 tuition

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

#### Reminders

- If a line does not apply to you or the amount is zero, leave it blank.
- Round dollar amounts to the nearest whole dollar.
- Include any schedules you use to complete your return when you file.

# Line Instructions (cont.)

## Minnesota Subtractions

### Line 4— Itemized Deductions or Standard Deductions

You may claim the Minnesota standard deduction or itemize your deductions on your Minnesota return. You will generally pay less Minnesota income tax if you take the larger of your itemized or standard deduction. If you are married filing separate returns, you may not claim the standard deduction if your spouse claimed itemized deductions. If you are a nonresident alien, you may only claim the standard deduction if allowed by a U.S. income tax treaty.

#### Itemized Deductions

Complete and file Schedule M1SA, *Minnesota Itemized Deductions* to claim itemized deductions.

#### Standard Deduction

Use the table below to determine your Minnesota standard deduction. You are considered age 65 or older if you were born before January 2, 1955. You are considered blind if you were totally blind as of December 31, 2019, 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 above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead. Keep the statement for your records.

#### Standard Deduction Table for Line 4

Check the boxes that apply to you and your spouse. If you are a dependent, see the **Worksheet for Line 4 — Dependent Standard Deduction**. If you are married and filing a separate return, check boxes for your status only, unless your spouse has no gross income and cannot be claimed as a dependent by another person.

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

If your filing status is:	And the number of boxes you checked is:	Enter on line 4
Single:	0	\$ 12,200
	1	13,850
	2	15,500
Married filing joint, or qualifying widow(er):	0	\$ 24,400
	1	25,700
	2	27,000
	3	28,300
	4	29,600
Married filing separately:	0	\$ 12,200
	1	13,500
	2	14,800
	3	16,100
	4	17,400
Head of household:	0	\$ 18,350
	1	20,000
	2	21,650
Married filing separately, if your spouse spouse claims itemized deductions, and nonresident aliens:	Not allowed	See note*

\*If you are married and filing separate returns, you may not claim the standard deduction if your spouse itemizes deductions. If you are a nonresident alien, you may claim the standard deduction only if allowed by U.S. income tax treaty.

# Line Instructions (cont.)

**Dependents:** If another person may claim you as a dependent on their return, your standard deduction is determined by your earned income. Use the **Worksheet for Line 4 — Dependent Standard Deduction** to determine your standard deduction.

Your standard deduction cannot exceed the standard deduction for your filing status and situation. If line 1 of Form M1 is greater than \$194,650 (\$97,325 if married filing separately), you must complete the **Worksheet for Line 4 — Standard Deduction Limitation**. Use your standard deduction amount from the Standard Deduction Table for Line 4 or the **Worksheet for Line 4 — Dependent Standard Deduction** on step 5 of the worksheet.

## Worksheet for Line 4 — Dependent Standard Deduction

Use this worksheet to determine your standard deduction only if someone can claim you, or your spouse if filing a joint return, as a dependent.

- 1 Is your earned income\* more than \$750?
  - Yes. Add \$350 to your earned income and enter on step 1
  - No. Enter \$1,100 on step 1
- 2 Enter \$12,200
- 3 Check the boxes that apply and enter the total number of boxes checked on step 3
  - You were born before January 2, 1955
  - You are blind
  - Your spouse was born before January 2, 1955
  - Your spouse is blind
- 4 Multiply the number of boxes checked in Step 3 by \$1650 (\$1300 if married filing a joint return)
- 5 Add Steps 2 and 4
- 6 Enter the lesser of Step 1 and Step 5. This is your standard deduction.

\*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amounts reported on Form 1040 or 1040-SR, line 1, and lines 3 and 6 of federal Schedule 1 minus line 14 of Schedule 1.

## Worksheet for Line 4 — Standard Deduction Limitation

If you are allowed to claim the standard deduction and your adjusted gross income is greater than \$194,650 (\$97,325 if married filing separate) complete this worksheet to determine your standard deduction amount.

- 1 Enter the amount from line 1 of Form M1
- 2 Enter \$194,650 (\$97,325 if married filing separate)
- 3 Subtract step 2 from step 1
- 4 Multiply step 3 by 3% (.03)
- 5 Use the Standard Deduction table for Line 4 or Step 6 of the **Worksheet for Line 4 — Dependent Standard Deduction** (above) to determine the amount for step 5
- 6 Multiply step 5 by 80% (.80)
- 7 Subtract step 6 from step 5
- 8 Enter the smaller of step 4 or step 7
- 9 Subtract step 8 from step 5. Enter the result here and on line 4.

# Line Instructions (cont.)

## 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.

### Worksheet for Line 5 — Dependent Exemptions

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

1 Enter the number of dependents you claimed on your federal income tax return. If you did not file a federal income tax return, review the instructions for federal Form 1040 or 1040-NR to determine the number of people you are eligible to claim as a dependent. You may not claim anyone as a dependent if they were claimed as a dependent by another individual on their federal or Minnesota income tax return . . . . . \_\_\_\_\_

2 Enter \$4,250. . . . . \$4,250

3 Multiply step 1 by step 2 . . . . . \_\_\_\_\_

4 Enter the amount from line 1 of Form M1 . . . . . \_\_\_\_\_

5 Enter the amount that matches your filing status. . . . . \_\_\_\_\_

Married Filing Jointly or Qualifying Widow(er):	\$291,950	Single:	\$194,650
Head of Household:	\$243,300	Married filing separately:	\$145,975

6 Compare the amounts on steps 4 and 5. If step 5 is more than step 4, enter the amount from step 3 on line 5 of Form M1 and **STOP HERE**. If step 4 is more than step 5, subtract step 5 from step 4. . . . . \_\_\_\_\_

7 If step 6 is **more than** \$122,500 (\$61,250 for married filing separately), enter 0 on line 5 of Form M1 and **STOP HERE**. If step 6 is **less than or equal to** \$122,500 (\$61,250 for married filing separately), divide step 6 by \$2,500 (\$1,250 if your filing status is married filing separately) and round up to the next whole number (Example: .0004 to 1). . . . . \_\_\_\_\_

8 Multiply step 7 by 2% (.02). Enter the result as a decimal . . . . . \_\_\_\_\_

9 Multiply step 3 by step 8. . . . . \_\_\_\_\_

10 Subtract step 9 from step 3. Enter the result on line 5 of Form M1. . . . . \_\_\_\_\_

## Line 6—State Income Tax Refund

Enter your state income tax refund from line 1 of federal Schedule 1. Do not enter an amount on line 6 if you did not file a federal return or did not include an amount on line 1 of federal Schedule 1.

## Line 7—Other Subtractions (Schedule M1M)

Complete Schedule M1M, *Income Additions and Subtractions*, if any of the following apply. If, in 2019, 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 bonus depreciation as an addition to income in a year 2014 through 2018 or received a federal bonus depreciation subtraction in 2019 from an estate or trust
- Reported federal section 179 expensing as an addition to income in a year 2014 through 2018
- Were born before January 2, 1955, or are permanently and totally disabled and you received federally taxable disability income, and you qualify to complete Schedule M1R under the limits below.

If you are:	And your income* is less than:	And your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Filing single, head of household, or qualifying widow(er) and are 65 or older or disabled	\$33,700	\$ 9,600
Married, filing a joint return, and both spouses are 65 or older or disabled	\$42,000	\$12,000
Married, filing a joint return, and one spouse is 65 or older or disabled	\$38,500	\$12,000
Married, filing a separate return, lived apart from your spouse for all of 2019, and are 65 or older or disabled	\$21,000	\$ 6,000

\* Your income for claiming this subtraction is the amount from line 1 of Form M1 plus any lump-sum distributions reported on federal Form 4972, less any taxable Railroad Retirement Board benefits (see instructions for line 9 of Schedule M1R).

- Received benefits from the Railroad Retirement Board, such as unemployment, sick pay, or retirement benefits

# Line Instructions (cont.)

- 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 8b of federal Form 1040
- Received a post service education award for service in an AmeriCorps National Service program
- Had a net operating loss from 2008 or 2009 under the Worker, Homeownership, and Business Assistance Act of 2009 and are claiming the Minnesota subtraction you are carrying forward for Minnesota purposes
- 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 2019 and included some of those benefits on line 5b of federal Form 1040 or 1040-SR
- Earned interest or dividends on a designated first-time homebuyer savings account (see Schedule M1HOME)
- Reported a discharge of indebtedness of educational loans on completion of an income-driven repayment program
- Had income from the sale of partnership interest after claiming accelerated recognition in a prior year
- Recognized deferred foreign income under section 965 of the Internal Revenue Code
- Included global intangible low-taxed income in gross income under section 951A of the Internal Revenue Code

## Tax Before Credits

### Line 10—Tax From Table

Turn to the tax table on pages 29 through 34. 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.

### Line 11—Alternative Minimum Tax (Schedule M1MT)

If you had to pay federal alternative minimum tax when you filed your federal Form 1040, 1040-SR, or 1040-NR, you must complete Schedule M1MT, *Alternative Minimum Tax*, to determine if you must pay Minnesota alternative minimum tax.

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 22 and 23 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 2018 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.



# Line Instructions (cont.)

## 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 a lump-sum distribution from a pension, profit-sharing, or stock bonus plan in 2019
- 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 HomeBuyer Recapture Tax

Complete Schedule M1HOME, *First-Time Homebuyer Savings Account*, if you withdrew funds from a savings account designated as a first-time homebuyer account and funds were not used for qualified expenses. Qualified expenses include 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 Schedule M1529 claiming a credit or subtraction in a prior year.
- 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 tuition 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 \$39,000
- The earned income of the lesser-earning spouse is at least \$25,000

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 2019 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 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 2019 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 2019 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2019 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.



# Line Instructions (cont.)

**If you worked in Michigan or North Dakota:** Do not file Schedule M1CR if you were a full- or part-year Minnesota resident and had 2019 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](http://www.michigan.gov/treasury)
- North Dakota Office of State Tax Commissioner, 701-328-1243, [www.nd.gov/tax](http://www.nd.gov/tax)

## Line 19—Other Nonrefundable Credits (Schedule M1C)

Complete Schedule M1C, *Other Nonrefundable Credits*, if any of the following apply. If, in 2019, 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 2019
- 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
- Received a credit certificate from the Minnesota Rural Finance Authority for enrolling in a beginning farmer management class
- Received a credit certificate from the Minnesota Rural Finance Authority for selling or leasing agricultural assets to a beginning farmer
- Have a carryforward amount from a previous year Beginning Farmer Management Credit, Tax Credit for Owners of Agricultural Assets, or Credit for Increasing Research Activities

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 to the fund, go to [www.dnr.state.mn.us/eco/nongame/checkoff.html](http://www.dnr.state.mn.us/eco/nongame/checkoff.html) or send a check payable to:

**DNR Nongame Wildlife Fund**

**500 Lafayette Road**

**Box 25**

**St. Paul, MN 55155**

## Total Payments

### 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 2019, 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 2019 Minnesota estimated tax payments made in 2019 and 2020
- The portion of your 2018 Minnesota income tax refund designated on your 2018 Minnesota income tax return to be applied to 2019 estimated tax
- Any state income tax payment made by the regular due date when you are filing after the due date

Contact us if you are uncertain of the amounts paid.

# Line Instructions (cont.)

## Refundable Credits

These credits may help you get 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)
- Angel Investment 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 \$64,230 with one qualifying person or less than \$76,230 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 age 6 by the end of the year.
- You are married and filing a joint return, had a child born in 2019, 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)

You may qualify for the Minnesota Working Family Credit if you earned income from a job or were self-employed. See the requirements on Schedule M1WFC, Working Family Credit. Use the instructions for Schedule M1WFC and the table on pages 25 through 28 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.

### Credit for Parents of Stillborn Children (Schedule M1PSC)

You may qualify for the Credit for Parents of Stillborn Children if, in 2019, 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

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. 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 both 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 2019
- You incurred 2019 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*, and include it with your Form M1.

# Line Instructions (cont.)

## K–12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2019 for a qualifying child in grades kindergarten through 12 (K–12). 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.

Total qualifying children	Your household income limit is:
1 or 2	\$37,500
3	\$39,500
4	\$41,500
5	\$43,500
6 or more	\$43,500 plus \$2,000 for each additional qualifying child

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

If you have any of the following types of expenses, include them on the lines indicated.		Credit	Subtraction
Include only as a subtraction on line 19 of Schedule M1M:	• Private school tuition		X
	• Tuition for college courses used to satisfy high school graduation requirements		X
Include on line 7 of Schedule M1ED or line 19 of Schedule M1M:	• Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*)	X	X
	• Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps	X	X
	• Instructor fees for driver’s education course if the school offers a class as part of the curriculum	X	X
Include on line 8 of Schedule M1ED or line 19 of Schedule M1M:	• Tutoring*	X	X
	• Music lessons*	X	X
Include on line 9 of Schedule M1ED or line 19 of Schedule M1M:	Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private, or home school day	X	X
Include on line 10 of Schedule M1ED or line 19 of Schedule M1M:	Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 11 of Schedule M1ED or line 19 of Schedule M1M:	Fees paid to others for transportation to and from school or field trips during the regular school day, if the school is in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin	X	X
Include on line 14 of Schedule M1ED or line 19 of Schedule M1M:	Home computer hardware and educational software <i>You may use up to \$200 to qualify for the credit and another \$200 for the subtraction.</i>	X	X
<p>*A qualified instructor is a person who is not the child’s sibling, parent, or grandparent, and meets one of the following requirements:</p> <ol style="list-style-type: none"> <li>1. Is a Minnesota licensed teacher or is directly supervised by a Minnesota licensed teacher</li> <li>2. Has passed a teacher competency test</li> <li>3. Teaches in an accredited private school</li> <li>4. Has a baccalaureate (B.A.) degree</li> <li>5. Is a member of the Minnesota Music Teachers Association</li> </ol>			

### 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



# Payment Options

## Electronically

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us), and select **Make a Payment** under **Individuals**.
- Call 1-800-570-3329 to pay by phone

Select **Bank Account** or **Credit or Debit Card** 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.

## Debit or Credit Card

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

## Check or Money Order

Go to our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and choose **Make a Payment** under **Individuals**. Then, select **Check or Money Order** Use the **Payment Voucher System** 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](http://www.revenue.state.mn.us).

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

To Find more payment agreement information, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **payment agreements** into the Search box..

## 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 2020
- 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 2019 refund to your 2020 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** into the Search box.

To make estimated payments electronically:

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us), and choose **Make a Payment** under **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](http://www.revenue.state.mn.us) and choose **Make a Payment** under **Individuals**. Then, choose **Check or Money Order** and use the **Payment Voucher System** 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.

# Penalty 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% 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% 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% penalty on the unpaid tax if you pay your tax 181 days or more after filing your return.

Use the worksheet below to determine penalties you owe if you file or pay late.

## Are there other penalties?

We will charge a fraud penalty equal to 50% 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?

Use the worksheet below to calculate interest you owe. We will charge interest on any unpaid tax and penalty after April 15, 2020. The interest rate is determined each year. The interest rate for 2020 is 5%.

### Worksheet to Determine Penalty and Interest

- 1 Tax not paid by April 15, 2020 . . . . . \_\_\_\_\_
- 2 Late payment penalty\* — multiply step 1 by 4% (.04) . . . . . \_\_\_\_\_
- 3 Late filing penalty. If you are filing your return after October 15, 2020, multiply step 1 by 5% (.05) . . . . . \_\_\_\_\_
- 4 Extended delinquency. If your tax is not paid within 180 days after filing your return, multiply step 1 by 5% (.05) . . . . . \_\_\_\_\_
- 5 Add steps 1 through 4 . . . . . \_\_\_\_\_
- 6 Number of days the tax is late \*\* . . . . . \_\_\_\_\_
- 7 Enter the applicable interest rate. For 2020, 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, 2020, 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, 2020.

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



# Military Personnel

## Did you serve in a Combat Zone at any time during 2019?

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 2017, 2018, and 2019. 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](http://www.revenue.state.mn.us).

## 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 MINR, *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 adjusted gross 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 they earned this income.

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 adjusted gross income. Report this subtraction on line 32 of Schedule M1M. If you claim this subtraction, you cannot claim the Credit for Past Military Service.

## 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](http://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*.



# Other Information

## 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 Department of Revenue  
Attn: Separation of Liability Program  
Mail Station 7701  
600 N. Robert St.  
St. Paul, MN 55146-7701

## Filing on Behalf of a Deceased Person

If a person died before filing a 2019 tax return and had income that meets the minimum filing requirement for 2019, the spouse or personal representative must file a Minnesota income tax return for the deceased person. The return must have the same filing status used to file the decedent's federal return. To file a Minnesota income tax return for a deceased person, enter the decedent's name and your name on the return and print "DECD" and the date of death after the decedent's last name.

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

## Claiming a Refund on Behalf of a Deceased Person

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

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

If no personal representative has been appointed for the decedent and there is no spouse, complete Form M23, *Claim for a Refund for a Deceased Taxpayer*, and include it with the decedent's Minnesota income tax return.

## Amending your Return/Reporting Federal Changes

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

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

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

If the IRS changes your return and the changes **do not** affect your Minnesota return, you have 180 days to send us a letter of explanation. We will charge a 10% 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 Department of Revenue  
Mail Station 7703  
600 N. Robert St.  
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 REV184i, *Individual or Sole Proprietor 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, contact the Taxpayer Rights Advocate.

Write to: Minnesota Department of Revenue  
Taxpayer Rights Advocate  
Mail Station 7102  
600 N. Robert St.  
St. Paul, MN 55146

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

Email: dor.tra@state.mn.us



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

If line 3 or line 7 of Schedule M1WFC is:		Single, head of household or qualifying widow(er):				Married filing jointly:			
at least	but less than	Number of Children				Number of Children			
		None	One	Two	Three	None	One	Two	Three
		your credit is				your credit is			
		2	5	6	6	2	5	6	6
1	100	2	5	6	6	2	5	6	6
100	200	6	14	17	19	6	14	17	19
200	300	10	23	28	31	10	23	28	31
300	400	14	33	39	44	14	33	39	44
400	500	18	42	50	56	18	42	50	56
500	600	21	51	61	69	21	51	61	69
600	700	25	61	72	81	25	61	72	81
700	800	29	70	83	94	29	70	83	94
800	900	33	79	94	106	33	79	94	106
900	1,000	37	89	105	119	37	89	105	119
1,000	1,100	41	98	116	131	41	98	116	131
1,100	1,200	45	108	127	144	45	108	127	144
1,200	1,300	49	117	138	156	49	117	138	156
1,300	1,400	53	126	149	169	53	126	149	169
1,400	1,500	57	136	160	181	57	136	160	181
1,500	1,600	60	145	171	194	60	145	171	194
1,600	1,700	64	154	182	206	64	154	182	206
1,700	1,800	68	164	193	219	68	164	193	219
1,800	1,900	72	173	204	231	72	173	204	231
1,900	2,000	76	182	215	244	76	182	215	244
2,000	2,100	80	192	226	256	80	192	226	256
2,100	2,200	84	201	237	269	84	201	237	269
2,200	2,300	88	210	248	281	88	210	248	281
2,300	2,400	92	220	259	294	92	220	259	294
2,400	2,500	96	229	270	306	96	229	270	306
2,500	2,600	99	238	281	319	99	238	281	319
2,600	2,700	103	248	292	331	103	248	292	331
2,700	2,800	107	257	303	344	107	257	303	344
2,800	2,900	111	266	314	356	111	266	314	356
2,900	3,000	115	276	325	369	115	276	325	369
3,000	3,100	119	285	336	381	119	285	336	381
3,100	3,200	123	295	347	394	123	295	347	394
3,200	3,300	127	304	358	406	127	304	358	406
3,300	3,400	131	313	369	419	131	313	369	419
3,400	3,500	135	323	380	431	135	323	380	431
3,500	3,600	138	332	391	444	138	332	391	444
3,600	3,700	142	341	402	456	142	341	402	456
3,700	3,800	146	351	413	469	146	351	413	469
3,800	3,900	150	360	424	481	150	360	424	481
3,900	4,000	154	369	435	494	154	369	435	494
4,000	4,100	158	379	446	506	158	379	446	506
4,100	4,200	162	388	457	519	162	388	457	519
4,200	4,300	166	397	468	531	166	397	468	531
4,300	4,400	170	407	479	544	170	407	479	544
4,400	4,500	174	416	490	556	174	416	490	556
4,500	4,600	177	425	501	569	177	425	501	569
4,600	4,700	181	435	512	581	181	435	512	581
4,700	4,800	185	444	523	594	185	444	523	594
4,800	4,900	189	453	534	606	189	453	534	606
4,900	5,000	193	463	545	619	193	463	545	619
5,000	5,100	197	472	556	631	197	472	556	631
5,100	5,200	201	482	567	644	201	482	567	644
5,200	5,300	205	491	578	656	205	491	578	656
5,300	5,400	209	500	589	669	209	500	589	669
5,400	5,500	213	510	600	681	213	510	600	681
5,500	5,600	216	519	611	694	216	519	611	694
5,600	5,700	220	528	622	706	220	528	622	706
5,700	5,800	224	538	633	719	224	538	633	719
5,800	5,900	228	547	644	731	228	547	644	731
5,900	6,000	232	556	655	744	232	556	655	744
6,000	6,100	236	566	666	756	236	566	666	756
6,100	6,200	240	575	677	769	240	575	677	769
6,200	6,300	244	584	688	781	244	584	688	781
6,300	6,400	248	594	699	794	248	594	699	794
6,400	6,500	252	603	710	806	252	603	710	806
6,500	6,600	255	612	721	819	255	612	721	819
6,600	6,700	259	622	732	831	259	622	732	831
6,700	6,800	263	631	743	844	263	631	743	844
6,800	6,900	267	640	754	856	267	640	754	856
6,900	7,000	271	650	765	869	271	650	765	869
7,000	7,100	275	659	776	881	275	659	776	881
7,100	7,200	279	669	787	894	279	669	787	894
7,200	7,300	279	678	798	906	279	678	798	906
7,300	7,400	279	687	809	919	279	687	809	919
7,400	7,500	279	697	820	931	279	697	820	931
7,500	7,600	279	706	831	944	279	706	831	944
7,600	7,700	279	715	842	956	279	715	842	956
7,700	7,800	279	725	853	969	279	725	853	969
7,800	7,900	279	734	864	981	279	734	864	981
7,900	8,000	279	743	875	994	279	743	875	994
8,000	8,100	279	753	886	1,006	279	753	886	1,006
8,100	8,200	279	762	897	1,019	279	762	897	1,019
8,200	8,300	279	771	908	1,031	279	771	908	1,031
8,300	8,400	279	781	919	1,044	279	781	919	1,044
8,400	8,500	279	790	930	1,056	279	790	930	1,056
8,500	8,600	279	799	941	1,069	279	799	941	1,069
8,600	8,700	279	809	952	1,081	279	809	952	1,081
8,700	8,800	278	818	963	1,094	279	818	963	1,094
8,800	8,900	276	827	974	1,106	279	827	974	1,106
8,900	9,000	274	837	985	1,119	279	837	985	1,119
9,000	9,100	272	846	996	1,131	279	846	996	1,131
9,100	9,200	270	856	1,007	1,144	279	856	1,007	1,144
9,200	9,300	268	865	1,018	1,156	279	865	1,018	1,156
9,300	9,400	266	874	1,029	1,169	279	874	1,029	1,169
9,400	9,500	264	884	1,040	1,181	279	884	1,040	1,181
9,500	9,600	262	893	1,051	1,194	279	893	1,051	1,194
9,600	9,700	260	902	1,062	1,206	279	902	1,062	1,206
9,700	9,800	258	912	1,073	1,219	279	912	1,073	1,219
9,800	9,900	256	921	1,084	1,231	279	921	1,084	1,231
9,900	10,000	254	930	1,095	1,244	279	930	1,095	1,244
10,000	10,100	252	940	1,106	1,256	279	940	1,106	1,256
10,100	10,200	250	949	1,117	1,269	279	949	1,117	1,269
10,200	10,300	248	958	1,128	1,281	279	958	1,128	1,281
10,300	10,400	246	968	1,139	1,294	279	968	1,139	1,294
10,400	10,500	244	977	1,150	1,306	279	977	1,150	1,306
10,500	10,600	242	986	1,161	1,319	279	986	1,161	1,319
10,600	10,700	240	996	1,172	1,331	279	996	1,172	1,331
10,700	10,800	238	1,005	1,183	1,344	279	1,005	1,183	1,344
10,800	10,900	236	1,014	1,194	1,356	279	1,014	1,194	1,356
10,900	11,000	234	1,024	1,205	1,369	279	1,024	1,205	1,369
11,000	11,100	232	1,033	1,216	1,381	279	1,033	1,216	1,381
11,100	11,200	230	1,043	1,227	1,394	279	1,043	1,227	1,394
11,200	11,300	228	1,052	1,238	1,406	279	1,052	1,238	1,406
11,300	11,400	226	1,061	1,249	1,419	279	1,061	1,249	1,419
11,400	11,500	224	1,071	1,260	1,431	279	1,071	1,260	1,431
11,500	11,600	222	1,080	1,271	1,444	279	1,080	1,271	1,444
11,600	11,700	220	1,089	1,282	1,456	279	1,089	1,282	1,456
11,700	11,800	218	1,099	1,293	1,469	279	1,099	1,293	1,469
11,800	11,900	216	1,108	1,304	1,481	279	1,108	1,304	1,481
11,900	12,000	214	1,117	1,315	1,494	279	1,117	1,315	1,494
12,000	12,100	212	1,117	1,326	1,506	279	1,117	1,326	1,506
12,100	12,200	210	1,117	1,337	1,519	279	1,117	1,337	1,519
12,200	12,300	208	1,117	1,348	1,531	279	1,117	1,348	1,531
12,300	12,400	206	1,117	1,359	1,544	279	1,117	1,359	1,544
12,400	12,500	204	1,117	1,370	1,556	279	1,117	1,370	1,556
12,500	12,600	202	1,117	1,381	1,569	279	1,117	1,381	1,569
12,600	12,700	200	1,117	1,392	1,581	279	1,117	1,392	1,581
12,700	12,800	198	1,117	1,403	1,594	279	1,117	1,403	1,594
12,800	12,900	196	1,117	1,414	1,606	279	1,117	1,414	1,606
12,900	13,000	194	1,117	1,425	1,619	279	1,117	1,425	1,619
13,000	13,100	192	1,117	1,436	1,631				

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

If line 3 or line 7 of Schedule M1WFC is:		Single, head of household or qualifying widow(er):			Married filing jointly:				
at least	but less than	Number of Children			Number of Children				
		None	One	Two	None	One	Two		
		your credit is			your credit is				
14,000	14,100	172	1,117	1,546	1,756	279	1,117	1,546	1,756
14,100	14,200	170	1,117	1,557	1,769	279	1,117	1,557	1,769
14,200	14,300	168	1,117	1,568	1,781	279	1,117	1,568	1,781
14,300	14,400	166	1,117	1,579	1,794	279	1,117	1,579	1,794
14,400	14,500	164	1,117	1,590	1,806	279	1,117	1,590	1,806
14,500	14,600	162	1,117	1,601	1,819	279	1,117	1,601	1,819
14,600	14,700	160	1,117	1,612	1,831	277	1,117	1,612	1,831
14,700	14,800	158	1,117	1,623	1,844	275	1,117	1,623	1,844
14,800	14,900	156	1,117	1,634	1,856	273	1,117	1,634	1,856
14,900	15,000	154	1,117	1,645	1,869	271	1,117	1,645	1,869
15,000	15,100	152	1,117	1,656	1,881	269	1,117	1,656	1,881
15,100	15,200	150	1,117	1,667	1,894	267	1,117	1,667	1,894
15,200	15,300	148	1,117	1,678	1,906	265	1,117	1,678	1,906
15,300	15,400	146	1,117	1,689	1,919	263	1,117	1,689	1,919
15,400	15,500	144	1,117	1,700	1,931	261	1,117	1,700	1,931
15,500	15,600	142	1,117	1,711	1,944	259	1,117	1,711	1,944
15,600	15,700	140	1,117	1,722	1,956	257	1,117	1,722	1,956
15,700	15,800	138	1,117	1,733	1,969	255	1,117	1,733	1,969
15,800	15,900	136	1,117	1,744	1,981	253	1,117	1,744	1,981
15,900	16,000	134	1,117	1,755	1,994	251	1,117	1,755	1,994
16,000	16,100	132	1,117	1,766	2,006	249	1,117	1,766	2,006
16,100	16,200	130	1,117	1,777	2,019	247	1,117	1,777	2,019
16,200	16,300	128	1,117	1,788	2,031	245	1,117	1,788	2,031
16,300	16,400	126	1,117	1,799	2,044	243	1,117	1,799	2,044
16,400	16,500	124	1,117	1,810	2,056	241	1,117	1,810	2,056
16,500	16,600	122	1,117	1,821	2,069	239	1,117	1,821	2,069
16,600	16,700	120	1,117	1,832	2,081	237	1,117	1,832	2,081
16,700	16,800	118	1,117	1,843	2,094	235	1,117	1,843	2,094
16,800	16,900	116	1,117	1,854	2,106	233	1,117	1,854	2,106
16,900	17,000	114	1,117	1,865	2,119	231	1,117	1,865	2,119
17,000	17,100	112	1,117	1,876	2,131	229	1,117	1,876	2,131
17,100	17,200	110	1,117	1,887	2,144	227	1,117	1,887	2,144
17,200	17,300	108	1,117	1,898	2,156	225	1,117	1,898	2,156
17,300	17,400	106	1,117	1,909	2,169	223	1,117	1,909	2,169
17,400	17,500	104	1,117	1,920	2,181	221	1,117	1,920	2,181
17,500	17,600	102	1,117	1,931	2,194	219	1,117	1,931	2,194
17,600	17,700	100	1,117	1,942	2,206	217	1,117	1,942	2,206
17,700	17,800	98	1,117	1,953	2,219	215	1,117	1,953	2,219
17,800	17,900	96	1,117	1,964	2,231	213	1,117	1,964	2,231
17,900	18,000	94	1,117	1,975	2,244	211	1,117	1,975	2,244
18,000	18,100	92	1,117	1,986	2,256	209	1,117	1,986	2,256
18,100	18,200	90	1,117	1,997	2,269	207	1,117	1,997	2,269
18,200	18,300	88	1,117	2,008	2,281	205	1,117	2,008	2,281
18,300	18,400	86	1,117	2,019	2,294	203	1,117	2,019	2,294
18,400	18,500	84	1,117	2,030	2,306	201	1,117	2,030	2,306
18,500	18,600	82	1,117	2,041	2,319	199	1,117	2,041	2,319
18,600	18,700	80	1,117	2,052	2,331	197	1,117	2,052	2,331
18,700	18,800	78	1,117	2,063	2,344	195	1,117	2,063	2,344
18,800	18,900	76	1,117	2,074	2,356	193	1,117	2,074	2,356
18,900	19,000	74	1,117	2,085	2,369	191	1,117	2,085	2,369
19,000	19,100	72	1,117	2,096	2,381	189	1,117	2,096	2,381
19,100	19,200	70	1,117	2,107	2,394	187	1,117	2,107	2,394
19,200	19,300	68	1,117	2,118	2,406	185	1,117	2,118	2,406
19,300	19,400	66	1,117	2,129	2,419	183	1,117	2,129	2,419
19,400	19,500	64	1,117	2,140	2,431	181	1,117	2,140	2,431
19,500	19,600	62	1,117	2,151	2,444	179	1,117	2,151	2,444
19,600	19,700	60	1,117	2,156	2,456	177	1,117	2,156	2,456
19,700	19,800	58	1,117	2,156	2,469	175	1,117	2,156	2,469
19,800	19,900	56	1,117	2,156	2,481	173	1,117	2,156	2,481
19,900	20,000	54	1,117	2,156	2,494	171	1,117	2,156	2,494
20,000	20,100	52	1,117	2,156	2,500	169	1,117	2,156	2,500
20,100	20,200	50	1,117	2,156	2,500	167	1,117	2,156	2,500
20,200	20,300	48	1,117	2,156	2,500	165	1,117	2,156	2,500
20,300	20,400	46	1,117	2,156	2,500	163	1,117	2,156	2,500
20,400	20,500	44	1,117	2,156	2,500	161	1,117	2,156	2,500
20,500	20,600	42	1,117	2,156	2,500	159	1,117	2,156	2,500
20,600	20,700	40	1,117	2,156	2,500	157	1,117	2,156	2,500
20,700	20,800	38	1,117	2,156	2,500	155	1,117	2,156	2,500
20,800	20,900	36	1,117	2,156	2,500	153	1,117	2,156	2,500
20,900	21,000	34	1,117	2,156	2,500	151	1,117	2,156	2,500

If line 3 or line 7 of Schedule M1WFC is:		Single, head of household or qualifying widow(er):			Married filing jointly:				
at least	but less than	Number of Children			Number of Children				
		None	One	Two	None	One	Two		
		your credit is			your credit is				
21,000	21,100	32	1,117	2,156	2,500	149	1,117	2,156	2,500
21,100	21,200	30	1,117	2,156	2,500	147	1,117	2,156	2,500
21,200	21,300	28	1,117	2,156	2,500	145	1,117	2,156	2,500
21,300	21,400	26	1,117	2,156	2,500	143	1,117	2,156	2,500
21,400	21,500	24	1,117	2,156	2,500	141	1,117	2,156	2,500
21,500	21,600	22	1,117	2,156	2,500	139	1,117	2,156	2,500
21,600	21,700	20	1,117	2,156	2,500	137	1,117	2,156	2,500
21,700	21,800	18	1,117	2,156	2,500	135	1,117	2,156	2,500
21,800	21,900	16	1,117	2,156	2,500	133	1,117	2,156	2,500
21,900	22,000	14	1,117	2,156	2,500	131	1,117	2,156	2,500
22,000	22,100	12	1,117	2,156	2,500	129	1,117	2,156	2,500
22,100	22,200	10	1,117	2,156	2,500	127	1,117	2,156	2,500
22,200	22,300	8	1,117	2,156	2,500	125	1,117	2,156	2,500
22,300	22,400	6	1,117	2,156	2,500	123	1,117	2,156	2,500
22,400	22,500	4	1,117	2,156	2,500	121	1,117	2,156	2,500
22,500	22,600	2	1,117	2,156	2,500	119	1,117	2,156	2,500
22,600	22,700	0	1,117	2,156	2,500	117	1,117	2,156	2,500
22,700	22,800	0	1,117	2,156	2,500	115	1,117	2,156	2,500
22,800	22,900	0	1,113	2,156	2,500	113	1,117	2,156	2,500
22,900	23,000	0	1,107	2,156	2,500	111	1,117	2,156	2,500
23,000	23,100	0	1,101	2,156	2,500	109	1,117	2,156	2,500
23,100	23,200	0	1,095	2,156	2,500	107	1,117	2,156	2,500
23,200	23,300	0	1,089	2,156	2,500	105	1,117	2,156	2,500
23,300	23,400	0	1,083	2,156	2,500	103	1,117	2,156	2,500
23,400	23,500	0	1,077	2,156	2,500	101	1,117	2,156	2,500
23,500	23,600	0	1,071	2,156	2,500	99	1,117	2,156	2,500
23,600	23,700	0	1,065	2,156	2,500	97	1,117	2,156	2,500
23,700	23,800	0	1,059	2,156	2,500	95	1,117	2,156	2,500
23,800	23,900	0	1,053	2,156	2,500	93	1,117	2,156	2,500
23,900	24,000	0	1,047	2,156	2,500	91	1,117	2,156	2,500
24,000	24,100	0	1,041	2,156	2,500	89	1,117	2,156	2,500
24,100	24,200	0	1,035	2,156	2,500	87	1,117	2,156	2,500
24,200	24,300	0	1,029	2,156	2,500	85	1,117	2,156	2,500
24,300	24,400	0	1,023	2,156	2,500	83	1,117	2,156	2,500
24,400	24,500	0	1,017	2,156	2,500	81	1,117	2,156	2,500
24,500	24,600	0	1,011	2,156	2,500	79	1,117	2,156	2,500
24,600	24,700	0	1,005	2,156	2,500	77	1,117	2,156	2,500
24,700	24,800	0	999	2,156	2,500	75	1,117	2,156	2,500
24,800	24,900	0	993	2,156	2,500	73	1,117	2,156	2,500
24,900	25,000	0	987	2,156	2,500	71	1,117	2,156	2,500
25,000	25,100	0	981	2,156	2,500	69	1,117	2,156	2,500
25,100	25,200	0	975	2,156	2,500	67	1,117	2,156	2,500
25,200	25,300	0	969	2,156	2,500	65	1,117	2,156	2,500
25,300	25,400	0	963	2,156	2,500	63	1,117	2,156	2,500
25,400	25,500	0	957	2,156	2,500	61	1,117	2,156	2,500
25,500	25,600	0	951	2,156	2,500	59	1,117	2,156	2,500
25,60									

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

If line 3 or line 7 of Schedule M1WFC is:		Single, head of household or qualifying widow(er):				Married filing jointly:				If line 3 or line 7 of Schedule M1WFC is:		Single, head of household or qualifying widow(er):				Married filing jointly:			
at least	but less than	Number of Children				Number of Children				at least	but less than	Number of Children				Number of Children			
		None	One	Two	Three	None	One	Two	Three			None	One	Two	Three	None	One	Two	Three
		your credit is				your credit is						your credit is				your credit is			
28,000	28,100	0	801	2,046	2,421	9	1,117	2,156	2,500	35,000	35,100	0	381	1,311	1,686	0	731	1,924	2,299
28,100	28,200	0	795	2,035	2,411	7	1,117	2,156	2,500	35,100	35,200	0	375	1,300	1,676	0	725	1,913	2,289
28,200	28,300	0	789	2,025	2,400	5	1,117	2,156	2,500	35,200	35,300	0	369	1,290	1,665	0	719	1,903	2,278
28,300	28,400	0	783	2,014	2,390	3	1,117	2,156	2,500	35,300	35,400	0	363	1,279	1,655	0	713	1,892	2,268
28,400	28,500	0	777	2,004	2,379	1	1,117	2,156	2,500	35,400	35,500	0	357	1,269	1,644	0	707	1,882	2,257
28,500	28,600	0	771	1,993	2,369	0	1,117	2,156	2,500	35,500	35,600	0	351	1,258	1,634	0	701	1,871	2,247
28,600	28,700	0	765	1,983	2,358	0	1,115	2,156	2,500	35,600	35,700	0	345	1,248	1,623	0	695	1,861	2,236
28,700	28,800	0	759	1,972	2,348	0	1,109	2,156	2,500	35,700	35,800	0	339	1,237	1,613	0	689	1,850	2,226
28,800	28,900	0	753	1,962	2,337	0	1,103	2,156	2,500	35,800	35,900	0	333	1,227	1,602	0	683	1,840	2,215
28,900	29,000	0	747	1,951	2,327	0	1,097	2,156	2,500	35,900	36,000	0	327	1,216	1,592	0	677	1,829	2,205
29,000	29,100	0	741	1,941	2,316	0	1,091	2,156	2,500	36,000	36,100	0	321	1,206	1,581	0	671	1,819	2,194
29,100	29,200	0	735	1,930	2,306	0	1,085	2,156	2,500	36,100	36,200	0	315	1,195	1,571	0	665	1,808	2,184
29,200	29,300	0	729	1,920	2,295	0	1,079	2,156	2,500	36,200	36,300	0	309	1,185	1,560	0	659	1,798	2,173
29,300	29,400	0	723	1,909	2,285	0	1,073	2,156	2,500	36,300	36,400	0	303	1,174	1,550	0	653	1,787	2,163
29,400	29,500	0	717	1,899	2,274	0	1,067	2,156	2,500	36,400	36,500	0	297	1,164	1,539	0	647	1,777	2,152
29,500	29,600	0	711	1,888	2,264	0	1,061	2,156	2,500	36,500	36,600	0	291	1,153	1,529	0	641	1,766	2,142
29,600	29,700	0	705	1,878	2,253	0	1,055	2,156	2,500	36,600	36,700	0	285	1,143	1,518	0	635	1,756	2,131
29,700	29,800	0	699	1,867	2,243	0	1,049	2,156	2,500	36,700	36,800	0	279	1,132	1,508	0	629	1,745	2,121
29,800	29,900	0	693	1,857	2,232	0	1,043	2,156	2,500	36,800	36,900	0	273	1,122	1,497	0	623	1,735	2,110
29,900	30,000	0	687	1,846	2,222	0	1,037	2,156	2,500	36,900	37,000	0	267	1,111	1,487	0	617	1,724	2,100
30,000	30,100	0	681	1,836	2,211	0	1,031	2,156	2,500	37,000	37,100	0	261	1,101	1,476	0	611	1,714	2,089
30,100	30,200	0	675	1,825	2,201	0	1,025	2,156	2,500	37,100	37,200	0	255	1,090	1,466	0	605	1,703	2,079
30,200	30,300	0	669	1,815	2,190	0	1,019	2,156	2,500	37,200	37,300	0	249	1,080	1,455	0	599	1,693	2,068
30,300	30,400	0	663	1,804	2,180	0	1,013	2,156	2,500	37,300	37,400	0	243	1,069	1,445	0	593	1,682	2,058
30,400	30,500	0	657	1,794	2,169	0	1,007	2,156	2,500	37,400	37,500	0	237	1,059	1,434	0	587	1,672	2,047
30,500	30,600	0	651	1,783	2,159	0	1,001	2,156	2,500	37,500	37,600	0	231	1,048	1,424	0	581	1,661	2,037
30,600	30,700	0	645	1,773	2,148	0	995	2,156	2,500	37,600	37,700	0	225	1,038	1,413	0	575	1,651	2,026
30,700	30,800	0	639	1,762	2,138	0	989	2,156	2,500	37,700	37,800	0	219	1,027	1,403	0	569	1,640	2,016
30,800	30,900	0	633	1,752	2,127	0	983	2,156	2,500	37,800	37,900	0	213	1,017	1,392	0	563	1,630	2,005
30,900	31,000	0	627	1,741	2,117	0	977	2,156	2,500	37,900	38,000	0	207	1,006	1,382	0	557	1,619	1,995
31,000	31,100	0	621	1,731	2,106	0	971	2,156	2,500	38,000	38,100	0	201	996	1,371	0	551	1,609	1,984
31,100	31,200	0	615	1,720	2,096	0	965	2,156	2,500	38,100	38,200	0	195	985	1,361	0	545	1,598	1,974
31,200	31,300	0	609	1,710	2,085	0	959	2,156	2,500	38,200	38,300	0	189	975	1,350	0	539	1,588	1,963
31,300	31,400	0	603	1,699	2,075	0	953	2,156	2,500	38,300	38,400	0	183	964	1,340	0	533	1,577	1,953
31,400	31,500	0	597	1,689	2,064	0	947	2,156	2,500	38,400	38,500	0	177	954	1,329	0	527	1,567	1,942
31,500	31,600	0	591	1,678	2,054	0	941	2,156	2,500	38,500	38,600	0	171	943	1,319	0	521	1,556	1,932
31,600	31,700	0	585	1,668	2,043	0	935	2,156	2,500	38,600	38,700	0	165	933	1,308	0	515	1,546	1,921
31,700	31,800	0	579	1,657	2,033	0	929	2,156	2,500	38,700	38,800	0	159	922	1,298	0	509	1,535	1,911
31,800	31,900	0	573	1,647	2,022	0	923	2,156	2,500	38,800	38,900	0	153	912	1,287	0	503	1,525	1,900
31,900	32,000	0	567	1,636	2,012	0	917	2,156	2,500	38,900	39,000	0	147	901	1,277	0	497	1,514	1,890
32,000	32,100	0	561	1,626	2,001	0	911	2,156	2,500	39,000	39,100	0	141	891	1,266	0	491	1,504	1,879
32,100	32,200	0	555	1,615	1,991	0	905	2,156	2,500	39,100	39,200	0	135	880	1,256	0	485	1,493	1,869
32,200	32,300	0	549	1,605	1,980	0	899	2,156	2,500	39,200	39,300	0	129	870	1,245	0	479	1,483	1,858
32,300	32,400	0	543	1,594	1,970	0	893	2,156	2,500	39,300	39,400	0	123	859	1,235	0	473	1,472	1,848
32,400	32,500	0	537	1,584	1,959	0	887	2,156	2,500	39,400	39,500	0	117	849	1,224	0	467	1,462	1,837
32,500	32,600	0	531	1,573	1,949	0	881	2,156	2,500	39,500	39,600	0	111	838	1,214	0	461	1,451	1,827
32,600	32,700	0	525	1,563	1,938	0	875	2,156	2,500	39,600	39,700	0	105	828	1,203	0	455	1,441	1,816
32,700	32,800	0	519	1,552	1,928	0	869	2,156	2,500	39,700	39,800	0	99	817	1,193	0	449	1,430	1,806
32,800	32,900	0	513	1,542	1,917	0	863	2,155	2,500	39,800	39,900	0	93	807	1,182	0	443	1,420	1,795
32,900	33,000	0	507	1,531	1,907	0	857	2,144	2,500	39,900	40,000	0	87	796	1,172	0	437	1,409	1,785
33,000	33,100	0	501	1,521	1,896	0	851	2,134	2,500	40,000	40,100	0	81	786	1,161	0	431	1,399	1,774
33,100	33,200	0	495	1,510	1,886	0	845	2,123	2,499	40,100	40,200	0	75	775	1,151	0	425	1,388	1,764
33,200	33,300	0	489	1,500	1,875	0	839	2,113	2,488	40,200	40,300	0	69	765	1,140	0	419	1,378	1,753
33,300	33,400	0	483	1,489	1,865	0	833	2,102	2,478	40,300	40,400	0	63	754	1,130	0	413	1,367	1,743
33,400	33,500	0	477	1,479	1,854	0	827	2,092	2,467	40,400	40,500	0	57	744	1,119	0	407	1,357	1,732
33,500	33,600	0	471	1,468	1,844	0	821	2,081	2,457	40,500	40,600	0	51	733	1,109	0	401	1,346	1,722
33,600	33,700	0	465	1,458	1,833	0	815	2,071	2,446	40,600	40,700	0	45	723	1,098	0	395	1,336	1,711
33,700	33,800	0	459	1,447	1,823	0	809	2,060	2,436	40,700	40,800	0	39	712	1,088	0	389	1,325	1,701
33,800	33,900	0	453	1,437	1,812	0	803	2,050	2,425	40,800	40,900	0	33	702	1,077	0	383	1,315	1,690
33,900	34,000	0	447	1,426	1,802	0	797	2,039	2,415	40,900	41,000	0	27	691	1,067	0	377	1,304	1,680
34,000	34,100	0	441	1,416	1,791	0	791	2,029	2,404	41,000	41,100	0	21	681	1,056	0	371	1,294	1,669
34,100	34,200	0	435	1,405	1,781	0	785	2,018	2,394	41,100	41,200	0	15	670	1,046	0	365	1,283	1,659
34,200	34,300	0	429	1,395	1,770	0	779	2,008	2,383	41,200	41,300	0	9	660	1,035	0	359	1,273	1,648
34,300	34,400	0	423	1,384	1,760	0	773	1,997	2,373	41,300	41,400	0	3	649	1,025	0	353	1,262	1,638
34,400	34,500	0	417	1,374	1,74														



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

If line 3 or line 7 of Schedule M1WFC is:		Single, head of household or qualifying widow(er):			Married filing jointly:				
at least	but less than	Number of Children			Number of Children				
		None	One	Two	None	One	Two		
		your credit is			your credit is				
			Three		Three				
42,000	42,100	0	0	576	951	0	311	1,189	1,564
42,100	42,200	0	0	565	941	0	305	1,178	1,554
42,200	42,300	0	0	555	930	0	299	1,168	1,543
42,300	42,400	0	0	544	920	0	293	1,157	1,533
42,400	42,500	0	0	534	909	0	287	1,147	1,522
42,500	42,600	0	0	523	899	0	281	1,136	1,512
42,600	42,700	0	0	513	888	0	275	1,126	1,501
42,700	42,800	0	0	502	878	0	269	1,115	1,491
42,800	42,900	0	0	492	867	0	263	1,105	1,480
42,900	43,000	0	0	481	857	0	257	1,094	1,470
43,000	43,100	0	0	471	846	0	251	1,084	1,459
43,100	43,200	0	0	460	836	0	245	1,073	1,449
43,200	43,300	0	0	450	825	0	239	1,063	1,438
43,300	43,400	0	0	439	815	0	233	1,052	1,428
43,400	43,500	0	0	429	804	0	227	1,042	1,417
43,500	43,600	0	0	418	794	0	221	1,031	1,407
43,600	43,700	0	0	408	783	0	215	1,021	1,396
43,700	43,800	0	0	397	773	0	209	1,010	1,386
43,800	43,900	0	0	387	762	0	203	1,000	1,375
43,900	44,000	0	0	376	752	0	197	989	1,365
44,000	44,100	0	0	366	741	0	191	979	1,354
44,100	44,200	0	0	355	731	0	185	968	1,344
44,200	44,300	0	0	345	720	0	179	958	1,333
44,300	44,400	0	0	334	710	0	173	947	1,323
44,400	44,500	0	0	324	699	0	167	937	1,312
44,500	44,600	0	0	313	689	0	161	926	1,302
44,600	44,700	0	0	303	678	0	155	916	1,291
44,700	44,800	0	0	292	668	0	149	905	1,281
44,800	44,900	0	0	282	657	0	143	895	1,270
44,900	45,000	0	0	271	647	0	137	884	1,260
45,000	45,100	0	0	261	636	0	131	874	1,249
45,100	45,200	0	0	250	626	0	125	863	1,239
45,200	45,300	0	0	240	615	0	119	853	1,228
45,300	45,400	0	0	229	605	0	113	842	1,218
45,400	45,500	0	0	219	594	0	107	832	1,207
45,500	45,600	0	0	208	584	0	101	821	1,197
45,600	45,700	0	0	198	573	0	95	811	1,186
45,700	45,800	0	0	187	563	0	89	800	1,176
45,800	45,900	0	0	177	552	0	83	790	1,165
45,900	46,000	0	0	166	542	0	77	779	1,155
46,000	46,100	0	0	156	531	0	71	769	1,144
46,100	46,200	0	0	145	521	0	65	758	1,134
46,200	46,300	0	0	135	510	0	59	748	1,123
46,300	46,400	0	0	124	500	0	53	737	1,113
46,400	46,500	0	0	114	489	0	47	727	1,102
46,500	46,600	0	0	103	479	0	41	716	1,092
46,600	46,700	0	0	93	468	0	35	706	1,081
46,700	46,800	0	0	82	458	0	29	695	1,071
46,800	46,900	0	0	72	447	0	23	685	1,060
46,900	47,000	0	0	61	437	0	17	674	1,050
47,000	47,100	0	0	51	426	0	11	664	1,039
47,100	47,200	0	0	40	416	0	5	653	1,029
47,200	47,300	0	0	30	405	0	0	643	1,018
47,300	47,400	0	0	19	395	0	0	632	1,008
47,400	47,500	0	0	9	384	0	0	622	997
47,500	47,600	0	0	0	374	0	0	611	987
47,600	47,700	0	0	0	363	0	0	601	976
47,700	47,800	0	0	0	353	0	0	590	966
47,800	47,900	0	0	0	342	0	0	580	955
47,900	48,000	0	0	0	332	0	0	569	945
48,000	48,100	0	0	0	321	0	0	559	934
48,100	48,200	0	0	0	311	0	0	548	924
48,200	48,300	0	0	0	300	0	0	538	913
48,300	48,400	0	0	0	290	0	0	527	903
48,400	48,500	0	0	0	279	0	0	517	892
48,500	48,600	0	0	0	269	0	0	506	882
48,600	48,700	0	0	0	258	0	0	496	871
48,700	48,800	0	0	0	248	0	0	485	861
48,800	48,900	0	0	0	237	0	0	475	850
48,900	49,000	0	0	0	227	0	0	464	840
49,000	49,100	0	0	0	216	0	0	454	829
49,100	49,200	0	0	0	206	0	0	443	819
49,200	49,300	0	0	0	195	0	0	433	808
49,300	49,400	0	0	0	185	0	0	422	798
49,400	49,500	0	0	0	174	0	0	412	787

If line 3 or line 7 of Schedule M1WFC is:		Single, head of household or qualifying widow(er):			Married filing jointly:				
at least	but less than	Number of Children			Number of Children				
		None	One	Two	None	One	Two		
		your credit is			your credit is				
			Three		Three				
49,500	49,600	0	0	0	164	0	0	401	777
49,600	49,700	0	0	0	153	0	0	391	766
49,700	49,800	0	0	0	143	0	0	380	756
49,800	49,900	0	0	0	132	0	0	370	745
49,900	50,000	0	0	0	122	0	0	359	735
50,000	50,100	0	0	0	111	0	0	349	724
50,100	50,200	0	0	0	101	0	0	338	714
50,200	50,300	0	0	0	90	0	0	328	703
50,300	50,400	0	0	0	80	0	0	317	693
50,400	50,500	0	0	0	69	0	0	307	682
50,500	50,600	0	0	0	59	0	0	296	672
50,600	50,700	0	0	0	48	0	0	286	661
50,700	50,800	0	0	0	38	0	0	275	651
50,800	50,900	0	0	0	27	0	0	265	640
50,900	51,000	0	0	0	17	0	0	254	630
51,000	51,100	0	0	0	6	0	0	244	619
51,100	51,200	0	0	0	0	0	0	233	609
51,200	51,300	0	0	0	0	0	0	223	598
51,300	51,400	0	0	0	0	0	0	212	588
51,400	51,500	0	0	0	0	0	0	202	577
51,500	51,600	0	0	0	0	0	0	191	567
51,600	51,700	0	0	0	0	0	0	181	556
51,700	51,800	0	0	0	0	0	0	170	546
51,800	51,900	0	0	0	0	0	0	160	535
51,900	52,000	0	0	0	0	0	0	149	525
52,000	52,100	0	0	0	0	0	0	139	514
52,100	52,200	0	0	0	0	0	0	128	504
52,200	52,300	0	0	0	0	0	0	118	493
52,300	52,400	0	0	0	0	0	0	107	483
52,400	52,500	0	0	0	0	0	0	97	472
52,500	52,600	0	0	0	0	0	0	86	462
52,600	52,700	0	0	0	0	0	0	76	451
52,700	52,800	0	0	0	0	0	0	65	441
52,800	52,900	0	0	0	0	0	0	55	430
52,900	53,000	0	0	0	0	0	0	44	420
53,000	53,100	0	0	0	0	0	0	34	409
53,100	53,200	0	0	0	0	0	0	23	399
53,200	53,300	0	0	0	0	0	0	13	388
53,300	53,400	0	0	0	0	0	0	2	378
53,400	53,500	0	0	0	0	0	0	0	367
53,500	53,600	0	0	0	0	0	0	0	357
53,600	53,700	0	0	0	0	0	0	0	346
53,700	53,800	0	0	0	0	0	0	0	336
53,800	53,900	0	0	0	0	0	0	0	325
53,900	54,000	0	0	0	0	0	0	0	315
54,000	54,100	0	0	0	0	0	0	0	304
54,100	54,200	0	0	0	0	0	0	0	294
54,200	54,300	0	0	0	0	0	0	0	283
54,300	54,400	0	0	0	0	0	0	0	273
54,400	54,500	0	0	0	0	0	0	0	262
54,500	54,600	0	0	0	0	0	0	0	252
54,600	54,700	0	0	0	0	0	0	0	241
54,700	54,800	0	0	0	0	0	0	0	231
54,800	54,900	0	0	0	0	0	0	0	220
54,900	55,000	0	0	0	0	0	0	0	210
55,000	55,100	0	0	0	0	0	0	0	199
55,100	55,200	0	0	0	0	0	0	0	189
55,200	55,300	0	0	0	0	0	0	0	178
55,300	55,400	0	0	0	0	0	0	0	168
55,400	55,500	0	0	0	0	0	0	0	157
55,500	55,600	0	0	0	0	0	0	0	147
55,600	55,700	0	0	0	0	0	0	0	136
55,700	55,800	0	0	0	0	0	0	0	126
55,800	55,900	0	0	0	0	0	0	0	115
55,900	56,000	0	0	0	0	0	0	0	105
56,000	56,100	0	0	0	0	0	0	0	94
56,100	56,200	0	0	0	0	0	0	0	84
56,200	56,300	0	0	0	0				

# 2019 Tax Tables

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



# 2019 Tax Tables

If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 10 is:						the tax to enter on line 10 is:						the tax to enter on line 10 is:			
14,900	15,000	800	800	800	800	19,900	20,000	1,067	1,067	1,076	1,067	24,900	25,000	1,335	1,335	1,416	1,335
15,000	15,100	805	805	805	805	20,000	20,100	1,073	1,073	1,082	1,073	25,000	25,100	1,340	1,340	1,422	1,340
15,100	15,200	811	811	811	811	20,100	20,200	1,078	1,078	1,089	1,078	25,100	25,200	1,346	1,346	1,429	1,346
15,200	15,300	816	816	816	816	20,200	20,300	1,083	1,083	1,096	1,083	25,200	25,300	1,351	1,351	1,436	1,351
15,300	15,400	821	821	821	821	20,300	20,400	1,089	1,089	1,103	1,089	25,300	25,400	1,356	1,356	1,443	1,356
15,400	15,500	827	827	827	827	20,400	20,500	1,094	1,094	1,110	1,094	25,400	25,500	1,362	1,362	1,450	1,362
15,500	15,600	832	832	832	832	20,500	20,600	1,099	1,099	1,116	1,099	25,500	25,600	1,367	1,367	1,456	1,367
15,600	15,700	837	837	837	837	20,600	20,700	1,105	1,105	1,123	1,105	25,600	25,700	1,372	1,372	1,463	1,372
15,700	15,800	843	843	843	843	20,700	20,800	1,110	1,110	1,130	1,110	25,700	25,800	1,378	1,378	1,470	1,378
15,800	15,900	848	848	848	848	20,800	20,900	1,115	1,115	1,137	1,115	25,800	25,900	1,383	1,383	1,477	1,383
15,900	16,000	853	853	853	853	20,900	21,000	1,121	1,121	1,144	1,121	25,900	26,000	1,388	1,388	1,484	1,388
16,000	16,100	859	859	859	859	21,000	21,100	1,126	1,126	1,150	1,126	26,000	26,100	1,394	1,394	1,490	1,394
16,100	16,200	864	864	864	864	21,100	21,200	1,132	1,132	1,157	1,132	26,100	26,200	1,399	1,399	1,497	1,399
16,200	16,300	869	869	869	869	21,200	21,300	1,137	1,137	1,164	1,137	26,200	26,300	1,404	1,404	1,504	1,404
16,300	16,400	875	875	875	875	21,300	21,400	1,142	1,142	1,171	1,142	26,300	26,400	1,410	1,410	1,511	1,410
16,400	16,500	880	880	880	880	21,400	21,500	1,148	1,148	1,178	1,148	26,400	26,500	1,415	1,415	1,518	1,415
16,500	16,600	885	885	885	885	21,500	21,600	1,153	1,153	1,184	1,153	26,500	26,600	1,421	1,420	1,524	1,420
16,600	16,700	891	891	891	891	21,600	21,700	1,158	1,158	1,191	1,158	26,600	26,700	1,428	1,426	1,531	1,426
16,700	16,800	896	896	896	896	21,700	21,800	1,164	1,164	1,198	1,164	26,700	26,800	1,434	1,431	1,538	1,431
16,800	16,900	901	901	901	901	21,800	21,900	1,169	1,169	1,205	1,169	26,800	26,900	1,441	1,436	1,545	1,436
16,900	17,000	907	907	907	907	21,900	22,000	1,174	1,174	1,212	1,174	26,900	27,000	1,448	1,442	1,552	1,442
17,000	17,100	912	912	912	912	22,000	22,100	1,180	1,180	1,218	1,180	27,000	27,100	1,455	1,447	1,558	1,447
17,100	17,200	918	918	918	918	22,100	22,200	1,185	1,185	1,225	1,185	27,100	27,200	1,462	1,453	1,565	1,453
17,200	17,300	923	923	923	923	22,200	22,300	1,190	1,190	1,232	1,190	27,200	27,300	1,468	1,458	1,572	1,458
17,300	17,400	928	928	928	928	22,300	22,400	1,196	1,196	1,239	1,196	27,300	27,400	1,475	1,463	1,579	1,463
17,400	17,500	934	934	934	934	22,400	22,500	1,201	1,201	1,246	1,201	27,400	27,500	1,482	1,469	1,586	1,469
17,500	17,600	939	939	939	939	22,500	22,600	1,206	1,206	1,252	1,206	27,500	27,600	1,489	1,474	1,592	1,474
17,600	17,700	944	944	944	944	22,600	22,700	1,212	1,212	1,259	1,212	27,600	27,700	1,496	1,479	1,599	1,479
17,700	17,800	950	950	950	950	22,700	22,800	1,217	1,217	1,266	1,217	27,700	27,800	1,502	1,485	1,606	1,485
17,800	17,900	955	955	955	955	22,800	22,900	1,222	1,222	1,273	1,222	27,800	27,900	1,509	1,490	1,613	1,490
17,900	18,000	960	960	960	960	22,900	23,000	1,228	1,228	1,280	1,228	27,900	28,000	1,516	1,495	1,620	1,495
18,000	18,100	966	966	966	966	23,000	23,100	1,233	1,233	1,286	1,233	28,000	28,100	1,523	1,501	1,626	1,501
18,100	18,200	971	971	971	971	23,100	23,200	1,239	1,239	1,293	1,239	28,100	28,200	1,530	1,506	1,633	1,506
18,200	18,300	976	976	976	976	23,200	23,300	1,244	1,244	1,300	1,244	28,200	28,300	1,536	1,511	1,640	1,511
18,300	18,400	982	982	982	982	23,300	23,400	1,249	1,249	1,307	1,249	28,300	28,400	1,543	1,517	1,647	1,517
18,400	18,500	987	987	987	987	23,400	23,500	1,255	1,255	1,314	1,255	28,400	28,500	1,550	1,522	1,654	1,522
18,500	18,600	992	992	992	992	23,500	23,600	1,260	1,260	1,320	1,260	28,500	28,600	1,557	1,527	1,660	1,527
18,600	18,700	998	998	998	998	23,600	23,700	1,265	1,265	1,327	1,265	28,600	28,700	1,564	1,533	1,667	1,533
18,700	18,800	1,003	1,003	1,003	1,003	23,700	23,800	1,271	1,271	1,334	1,271	28,700	28,800	1,570	1,538	1,674	1,538
18,800	18,900	1,008	1,008	1,008	1,008	23,800	23,900	1,276	1,276	1,341	1,276	28,800	28,900	1,577	1,543	1,681	1,543
18,900	19,000	1,014	1,014	1,014	1,014	23,900	24,000	1,281	1,281	1,348	1,281	28,900	29,000	1,584	1,549	1,688	1,549
19,000	19,100	1,019	1,019	1,019	1,019	24,000	24,100	1,287	1,287	1,354	1,287	29,000	29,100	1,591	1,554	1,694	1,554
19,100	19,200	1,025	1,025	1,025	1,025	24,100	24,200	1,292	1,292	1,361	1,292	29,100	29,200	1,598	1,560	1,701	1,560
19,200	19,300	1,030	1,030	1,030	1,030	24,200	24,300	1,297	1,297	1,368	1,297	29,200	29,300	1,604	1,565	1,708	1,565
19,300	19,400	1,035	1,035	1,035	1,035	24,300	24,400	1,303	1,303	1,375	1,303	29,300	29,400	1,611	1,570	1,715	1,570
19,400	19,500	1,041	1,041	1,042	1,041	24,400	24,500	1,308	1,308	1,382	1,308	29,400	29,500	1,618	1,576	1,722	1,576
19,500	19,600	1,046	1,046	1,048	1,046	24,500	24,600	1,313	1,313	1,388	1,313	29,500	29,600	1,625	1,581	1,728	1,581
19,600	19,700	1,051	1,051	1,055	1,051	24,600	24,700	1,319	1,319	1,395	1,319	29,600	29,700	1,632	1,586	1,735	1,586
19,700	19,800	1,057	1,057	1,062	1,057	24,700	24,800	1,324	1,324	1,402	1,324	29,700	29,800	1,638	1,592	1,742	1,592
19,800	19,900	1,062	1,062	1,069	1,062	24,800	24,900	1,329	1,329	1,409	1,329	29,800	29,900	1,645	1,597	1,749	1,597

# 2019 Tax Tables

If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 10 is:						the tax to enter on line 10 is:						the tax to enter on line 10 is:			
29,900	30,000	1,652	1,602	1,756	1,602	34,900	35,000	1,992	1,870	2,096	1,903	39,900	40,000	2,332	2,154	2,436	2,243
30,000	30,100	1,659	1,608	1,762	1,608	35,000	35,100	1,999	1,875	2,102	1,910	40,000	40,100	2,339	2,161	2,442	2,250
30,100	30,200	1,666	1,613	1,769	1,613	35,100	35,200	2,006	1,881	2,109	1,917	40,100	40,200	2,346	2,168	2,449	2,257
30,200	30,300	1,672	1,618	1,776	1,618	35,200	35,300	2,012	1,886	2,116	1,924	40,200	40,300	2,352	2,175	2,456	2,264
30,300	30,400	1,679	1,624	1,783	1,624	35,300	35,400	2,019	1,891	2,123	1,930	40,300	40,400	2,359	2,182	2,463	2,270
30,400	30,500	1,686	1,629	1,790	1,629	35,400	35,500	2,026	1,897	2,130	1,937	40,400	40,500	2,366	2,188	2,470	2,277
30,500	30,600	1,693	1,634	1,796	1,634	35,500	35,600	2,033	1,902	2,136	1,944	40,500	40,600	2,373	2,195	2,476	2,284
30,600	30,700	1,700	1,640	1,803	1,640	35,600	35,700	2,040	1,907	2,143	1,951	40,600	40,700	2,380	2,202	2,483	2,291
30,700	30,800	1,706	1,645	1,810	1,645	35,700	35,800	2,046	1,913	2,150	1,958	40,700	40,800	2,386	2,209	2,490	2,298
30,800	30,900	1,713	1,650	1,817	1,650	35,800	35,900	2,053	1,918	2,157	1,964	40,800	40,900	2,393	2,216	2,497	2,304
30,900	31,000	1,720	1,656	1,824	1,656	35,900	36,000	2,060	1,923	2,164	1,971	40,900	41,000	2,400	2,222	2,504	2,311
31,000	31,100	1,727	1,661	1,830	1,661	36,000	36,100	2,067	1,929	2,170	1,978	41,000	41,100	2,407	2,229	2,510	2,318
31,100	31,200	1,734	1,667	1,837	1,667	36,100	36,200	2,074	1,934	2,177	1,985	41,100	41,200	2,414	2,236	2,517	2,325
31,200	31,300	1,740	1,672	1,844	1,672	36,200	36,300	2,080	1,939	2,184	1,992	41,200	41,300	2,420	2,243	2,524	2,332
31,300	31,400	1,747	1,677	1,851	1,677	36,300	36,400	2,087	1,945	2,191	1,998	41,300	41,400	2,427	2,250	2,531	2,338
31,400	31,500	1,754	1,683	1,858	1,683	36,400	36,500	2,094	1,950	2,198	2,005	41,400	41,500	2,434	2,256	2,538	2,345
31,500	31,600	1,761	1,688	1,864	1,688	36,500	36,600	2,101	1,955	2,204	2,012	41,500	41,600	2,441	2,263	2,544	2,352
31,600	31,700	1,768	1,693	1,871	1,693	36,600	36,700	2,108	1,961	2,211	2,019	41,600	41,700	2,448	2,270	2,551	2,359
31,700	31,800	1,774	1,699	1,878	1,699	36,700	36,800	2,114	1,966	2,218	2,026	41,700	41,800	2,454	2,277	2,558	2,366
31,800	31,900	1,781	1,704	1,885	1,704	36,800	36,900	2,121	1,971	2,225	2,032	41,800	41,900	2,461	2,284	2,565	2,372
31,900	32,000	1,788	1,709	1,892	1,709	36,900	37,000	2,128	1,977	2,232	2,039	41,900	42,000	2,468	2,290	2,572	2,379
32,000	32,100	1,795	1,715	1,898	1,715	37,000	37,100	2,135	1,982	2,238	2,046	42,000	42,100	2,475	2,297	2,578	2,386
32,100	32,200	1,802	1,720	1,905	1,720	37,100	37,200	2,142	1,988	2,245	2,053	42,100	42,200	2,482	2,304	2,585	2,393
32,200	32,300	1,808	1,725	1,912	1,725	37,200	37,300	2,148	1,993	2,252	2,060	42,200	42,300	2,488	2,311	2,592	2,400
32,300	32,400	1,815	1,731	1,919	1,731	37,300	37,400	2,155	1,998	2,259	2,066	42,300	42,400	2,495	2,318	2,599	2,406
32,400	32,500	1,822	1,736	1,926	1,736	37,400	37,500	2,162	2,004	2,266	2,073	42,400	42,500	2,502	2,324	2,606	2,413
32,500	32,600	1,829	1,741	1,932	1,741	37,500	37,600	2,169	2,009	2,272	2,080	42,500	42,600	2,509	2,331	2,612	2,420
32,600	32,700	1,836	1,747	1,939	1,747	37,600	37,700	2,176	2,014	2,279	2,087	42,600	42,700	2,516	2,338	2,619	2,427
32,700	32,800	1,842	1,752	1,946	1,754	37,700	37,800	2,182	2,020	2,286	2,094	42,700	42,800	2,522	2,345	2,626	2,434
32,800	32,900	1,849	1,757	1,953	1,760	37,800	37,900	2,189	2,025	2,293	2,100	42,800	42,900	2,529	2,352	2,633	2,440
32,900	33,000	1,856	1,763	1,960	1,767	37,900	38,000	2,196	2,030	2,300	2,107	42,900	43,000	2,536	2,358	2,640	2,447
33,000	33,100	1,863	1,768	1,966	1,774	38,000	38,100	2,203	2,036	2,306	2,114	43,000	43,100	2,543	2,365	2,646	2,454
33,100	33,200	1,870	1,774	1,973	1,781	38,100	38,200	2,210	2,041	2,313	2,121	43,100	43,200	2,550	2,372	2,653	2,461
33,200	33,300	1,876	1,779	1,980	1,788	38,200	38,300	2,216	2,046	2,320	2,128	43,200	43,300	2,556	2,379	2,660	2,468
33,300	33,400	1,883	1,784	1,987	1,794	38,300	38,400	2,223	2,052	2,327	2,134	43,300	43,400	2,563	2,386	2,667	2,474
33,400	33,500	1,890	1,790	1,994	1,801	38,400	38,500	2,230	2,057	2,334	2,141	43,400	43,500	2,570	2,392	2,674	2,481
33,500	33,600	1,897	1,795	2,000	1,808	38,500	38,600	2,237	2,062	2,340	2,148	43,500	43,600	2,577	2,399	2,680	2,488
33,600	33,700	1,904	1,800	2,007	1,815	38,600	38,700	2,244	2,068	2,347	2,155	43,600	43,700	2,584	2,406	2,687	2,495
33,700	33,800	1,910	1,806	2,014	1,822	38,700	38,800	2,250	2,073	2,354	2,162	43,700	43,800	2,590	2,413	2,694	2,502
33,800	33,900	1,917	1,811	2,021	1,828	38,800	38,900	2,257	2,080	2,361	2,168	43,800	43,900	2,597	2,420	2,701	2,508
33,900	34,000	1,924	1,816	2,028	1,835	38,900	39,000	2,264	2,086	2,368	2,175	43,900	44,000	2,604	2,426	2,708	2,515
34,000	34,100	1,931	1,822	2,034	1,842	39,000	39,100	2,271	2,093	2,374	2,182	44,000	44,100	2,611	2,433	2,714	2,522
34,100	34,200	1,938	1,827	2,041	1,849	39,100	39,200	2,278	2,100	2,381	2,189	44,100	44,200	2,618	2,440	2,721	2,529
34,200	34,300	1,944	1,832	2,048	1,856	39,200	39,300	2,284	2,107	2,388	2,196	44,200	44,300	2,624	2,447	2,728	2,536
34,300	34,400	1,951	1,838	2,055	1,862	39,300	39,400	2,291	2,114	2,395	2,202	44,300	44,400	2,631	2,454	2,735	2,542
34,400	34,500	1,958	1,843	2,062	1,869	39,400	39,500	2,298	2,120	2,402	2,209	44,400	44,500	2,638	2,460	2,742	2,549
34,500	34,600	1,965	1,848	2,068	1,876	39,500	39,600	2,305	2,127	2,408	2,216	44,500	44,600	2,645	2,467	2,748	2,556
34,600	34,700	1,972	1,854	2,075	1,883	39,600	39,700	2,312	2,134	2,415	2,223	44,600	44,700	2,652	2,474	2,755	2,563
34,700	34,800	1,978	1,859	2,082	1,890	39,700	39,800	2,318	2,141	2,422	2,230	44,700	44,800	2,658	2,481	2,762	2,570
34,800	34,900	1,985	1,864	2,089	1,896	39,800	39,900	2,325	2,148	2,429	2,236	44,800	44,900	2,665	2,488	2,769	2,576

# 2019 Tax Tables

If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 10 is:						the tax to enter on line 10 is:						the tax to enter on line 10 is:			
44,900	45,000	2,672	2,494	2,776	2,583	49,900	50,000	3,012	2,834	3,116	2,923	54,900	55,000	3,352	3,174	3,456	3,263
45,000	45,100	2,679	2,501	2,782	2,590	50,000	50,100	3,019	2,841	3,122	2,930	55,000	55,100	3,359	3,181	3,462	3,270
45,100	45,200	2,686	2,508	2,789	2,597	50,100	50,200	3,026	2,848	3,129	2,937	55,100	55,200	3,366	3,188	3,469	3,277
45,200	45,300	2,692	2,515	2,796	2,604	50,200	50,300	3,032	2,855	3,136	2,944	55,200	55,300	3,372	3,195	3,476	3,284
45,300	45,400	2,699	2,522	2,803	2,610	50,300	50,400	3,039	2,862	3,143	2,950	55,300	55,400	3,379	3,202	3,483	3,290
45,400	45,500	2,706	2,528	2,810	2,617	50,400	50,500	3,046	2,868	3,150	2,957	55,400	55,500	3,386	3,208	3,490	3,297
45,500	45,600	2,713	2,535	2,816	2,624	50,500	50,600	3,053	2,875	3,156	2,964	55,500	55,600	3,393	3,215	3,496	3,304
45,600	45,700	2,720	2,542	2,823	2,631	50,600	50,700	3,060	2,882	3,163	2,971	55,600	55,700	3,400	3,222	3,503	3,311
45,700	45,800	2,726	2,549	2,830	2,638	50,700	50,800	3,066	2,889	3,170	2,978	55,700	55,800	3,406	3,229	3,510	3,318
45,800	45,900	2,733	2,556	2,837	2,644	50,800	50,900	3,073	2,896	3,177	2,984	55,800	55,900	3,413	3,236	3,517	3,324
45,900	46,000	2,740	2,562	2,844	2,651	50,900	51,000	3,080	2,902	3,184	2,991	55,900	56,000	3,420	3,242	3,524	3,331
46,000	46,100	2,747	2,569	2,850	2,658	51,000	51,100	3,087	2,909	3,190	2,998	56,000	56,100	3,427	3,249	3,530	3,338
46,100	46,200	2,754	2,576	2,857	2,665	51,100	51,200	3,094	2,916	3,197	3,005	56,100	56,200	3,434	3,256	3,537	3,345
46,200	46,300	2,760	2,583	2,864	2,672	51,200	51,300	3,100	2,923	3,204	3,012	56,200	56,300	3,440	3,263	3,544	3,352
46,300	46,400	2,767	2,590	2,871	2,678	51,300	51,400	3,107	2,930	3,211	3,018	56,300	56,400	3,447	3,270	3,551	3,358
46,400	46,500	2,774	2,596	2,878	2,685	51,400	51,500	3,114	2,936	3,218	3,025	56,400	56,500	3,454	3,276	3,558	3,365
46,500	46,600	2,781	2,603	2,884	2,692	51,500	51,600	3,121	2,943	3,224	3,032	56,500	56,600	3,461	3,283	3,564	3,372
46,600	46,700	2,788	2,610	2,891	2,699	51,600	51,700	3,128	2,950	3,231	3,039	56,600	56,700	3,468	3,290	3,571	3,379
46,700	46,800	2,794	2,617	2,898	2,706	51,700	51,800	3,134	2,957	3,238	3,046	56,700	56,800	3,474	3,297	3,578	3,386
46,800	46,900	2,801	2,624	2,905	2,712	51,800	51,900	3,141	2,964	3,245	3,052	56,800	56,900	3,481	3,304	3,585	3,392
46,900	47,000	2,808	2,630	2,912	2,719	51,900	52,000	3,148	2,970	3,252	3,059	56,900	57,000	3,488	3,310	3,592	3,399
47,000	47,100	2,815	2,637	2,918	2,726	52,000	52,100	3,155	2,977	3,258	3,066	57,000	57,100	3,495	3,317	3,598	3,406
47,100	47,200	2,822	2,644	2,925	2,733	52,100	52,200	3,162	2,984	3,265	3,073	57,100	57,200	3,502	3,324	3,605	3,413
47,200	47,300	2,828	2,651	2,932	2,740	52,200	52,300	3,168	2,991	3,272	3,080	57,200	57,300	3,508	3,331	3,612	3,420
47,300	47,400	2,835	2,658	2,939	2,746	52,300	52,400	3,175	2,998	3,279	3,086	57,300	57,400	3,515	3,338	3,619	3,426
47,400	47,500	2,842	2,664	2,946	2,753	52,400	52,500	3,182	3,004	3,286	3,093	57,400	57,500	3,522	3,344	3,626	3,433
47,500	47,600	2,849	2,671	2,952	2,760	52,500	52,600	3,189	3,011	3,292	3,100	57,500	57,600	3,529	3,351	3,632	3,440
47,600	47,700	2,856	2,678	2,959	2,767	52,600	52,700	3,196	3,018	3,299	3,107	57,600	57,700	3,536	3,358	3,639	3,447
47,700	47,800	2,862	2,685	2,966	2,774	52,700	52,800	3,202	3,025	3,306	3,114	57,700	57,800	3,542	3,365	3,646	3,454
47,800	47,900	2,869	2,692	2,973	2,780	52,800	52,900	3,209	3,032	3,313	3,120	57,800	57,900	3,549	3,372	3,653	3,460
47,900	48,000	2,876	2,698	2,980	2,787	52,900	53,000	3,216	3,038	3,320	3,127	57,900	58,000	3,556	3,378	3,660	3,467
48,000	48,100	2,883	2,705	2,986	2,794	53,000	53,100	3,223	3,045	3,326	3,134	58,000	58,100	3,563	3,385	3,666	3,474
48,100	48,200	2,890	2,712	2,993	2,801	53,100	53,200	3,230	3,052	3,333	3,141	58,100	58,200	3,570	3,392	3,673	3,481
48,200	48,300	2,896	2,719	3,000	2,808	53,200	53,300	3,236	3,059	3,340	3,148	58,200	58,300	3,576	3,399	3,680	3,488
48,300	48,400	2,903	2,726	3,007	2,814	53,300	53,400	3,243	3,066	3,347	3,154	58,300	58,400	3,583	3,406	3,687	3,494
48,400	48,500	2,910	2,732	3,014	2,821	53,400	53,500	3,250	3,072	3,354	3,161	58,400	58,500	3,590	3,412	3,694	3,501
48,500	48,600	2,917	2,739	3,020	2,828	53,500	53,600	3,257	3,079	3,360	3,168	58,500	58,600	3,597	3,419	3,700	3,508
48,600	48,700	2,924	2,746	3,027	2,835	53,600	53,700	3,264	3,086	3,367	3,175	58,600	58,700	3,604	3,426	3,707	3,515
48,700	48,800	2,930	2,753	3,034	2,842	53,700	53,800	3,270	3,093	3,374	3,182	58,700	58,800	3,610	3,433	3,714	3,522
48,800	48,900	2,937	2,760	3,041	2,848	53,800	53,900	3,277	3,100	3,381	3,188	58,800	58,900	3,617	3,440	3,721	3,528
48,900	49,000	2,944	2,766	3,048	2,855	53,900	54,000	3,284	3,106	3,388	3,195	58,900	59,000	3,624	3,446	3,728	3,535
49,000	49,100	2,951	2,773	3,054	2,862	54,000	54,100	3,291	3,113	3,394	3,202	59,000	59,100	3,631	3,453	3,734	3,542
49,100	49,200	2,958	2,780	3,061	2,869	54,100	54,200	3,298	3,120	3,401	3,209	59,100	59,200	3,638	3,460	3,741	3,549
49,200	49,300	2,964	2,787	3,068	2,876	54,200	54,300	3,304	3,127	3,408	3,216	59,200	59,300	3,644	3,467	3,748	3,556
49,300	49,400	2,971	2,794	3,075	2,882	54,300	54,400	3,311	3,134	3,415	3,222	59,300	59,400	3,651	3,474	3,755	3,562
49,400	49,500	2,978	2,800	3,082	2,889	54,400	54,500	3,318	3,140	3,422	3,229	59,400	59,500	3,658	3,480	3,762	3,569
49,500	49,600	2,985	2,807	3,088	2,896	54,500	54,600	3,325	3,147	3,428	3,236	59,500	59,600	3,665	3,487	3,768	3,576
49,600	49,700	2,992	2,814	3,095	2,903	54,600	54,700	3,332	3,154	3,435	3,243	59,600	59,700	3,672	3,494	3,775	3,583
49,700	49,800	2,998	2,821	3,102	2,910	54,700	54,800	3,338	3,161	3,442	3,250	59,700	59,800	3,678	3,501	3,782	3,590
49,800	49,900	3,005	2,828	3,109	2,916	54,800	54,900	3,345	3,168	3,449	3,256	59,800	59,900	3,685	3,508	3,789	3,596

# 2019 Tax Tables

If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 10 is:						the tax to enter on line 10 is:						the tax to enter on line 10 is:			
59,900	60,000	3,692	3,514	3,796	3,603	64,900	65,000	4,032	3,854	4,136	3,943	69,900	70,000	4,372	4,194	4,476	4,283
60,000	60,100	3,699	3,521	3,802	3,610	65,000	65,100	4,039	3,861	4,142	3,950	70,000	70,100	4,379	4,201	4,482	4,290
60,100	60,200	3,706	3,528	3,809	3,617	65,100	65,200	4,046	3,868	4,149	3,957	70,100	70,200	4,386	4,208	4,489	4,297
60,200	60,300	3,712	3,535	3,816	3,624	65,200	65,300	4,052	3,875	4,156	3,964	70,200	70,300	4,392	4,215	4,496	4,304
60,300	60,400	3,719	3,542	3,823	3,630	65,300	65,400	4,059	3,882	4,163	3,970	70,300	70,400	4,399	4,222	4,503	4,310
60,400	60,500	3,726	3,548	3,830	3,637	65,400	65,500	4,066	3,888	4,170	3,977	70,400	70,500	4,406	4,228	4,510	4,317
60,500	60,600	3,733	3,555	3,836	3,644	65,500	65,600	4,073	3,895	4,176	3,984	70,500	70,600	4,413	4,235	4,516	4,324
60,600	60,700	3,740	3,562	3,843	3,651	65,600	65,700	4,080	3,902	4,183	3,991	70,600	70,700	4,420	4,242	4,523	4,331
60,700	60,800	3,746	3,569	3,850	3,658	65,700	65,800	4,086	3,909	4,190	3,998	70,700	70,800	4,426	4,249	4,530	4,338
60,800	60,900	3,753	3,576	3,857	3,664	65,800	65,900	4,093	3,916	4,197	4,004	70,800	70,900	4,433	4,256	4,537	4,344
60,900	61,000	3,760	3,582	3,864	3,671	65,900	66,000	4,100	3,922	4,204	4,011	70,900	71,000	4,440	4,262	4,544	4,351
61,000	61,100	3,767	3,589	3,870	3,678	66,000	66,100	4,107	3,929	4,210	4,018	71,000	71,100	4,447	4,269	4,550	4,358
61,100	61,200	3,774	3,596	3,877	3,685	66,100	66,200	4,114	3,936	4,217	4,025	71,100	71,200	4,454	4,276	4,557	4,365
61,200	61,300	3,780	3,603	3,884	3,692	66,200	66,300	4,120	3,943	4,224	4,032	71,200	71,300	4,460	4,283	4,564	4,372
61,300	61,400	3,787	3,610	3,891	3,698	66,300	66,400	4,127	3,950	4,231	4,038	71,300	71,400	4,467	4,290	4,571	4,378
61,400	61,500	3,794	3,616	3,898	3,705	66,400	66,500	4,134	3,956	4,238	4,045	71,400	71,500	4,474	4,296	4,578	4,385
61,500	61,600	3,801	3,623	3,904	3,712	66,500	66,600	4,141	3,963	4,244	4,052	71,500	71,600	4,481	4,303	4,584	4,392
61,600	61,700	3,808	3,630	3,911	3,719	66,600	66,700	4,148	3,970	4,251	4,059	71,600	71,700	4,488	4,310	4,591	4,399
61,700	61,800	3,814	3,637	3,918	3,726	66,700	66,800	4,154	3,977	4,258	4,066	71,700	71,800	4,494	4,317	4,598	4,406
61,800	61,900	3,821	3,644	3,925	3,732	66,800	66,900	4,161	3,984	4,265	4,072	71,800	71,900	4,501	4,324	4,605	4,412
61,900	62,000	3,828	3,650	3,932	3,739	66,900	67,000	4,168	3,990	4,272	4,079	71,900	72,000	4,508	4,330	4,612	4,419
62,000	62,100	3,835	3,657	3,938	3,746	67,000	67,100	4,175	3,997	4,278	4,086	72,000	72,100	4,515	4,337	4,618	4,426
62,100	62,200	3,842	3,664	3,945	3,753	67,100	67,200	4,182	4,004	4,285	4,093	72,100	72,200	4,522	4,344	4,625	4,433
62,200	62,300	3,848	3,671	3,952	3,760	67,200	67,300	4,188	4,011	4,292	4,100	72,200	72,300	4,528	4,351	4,632	4,440
62,300	62,400	3,855	3,678	3,959	3,766	67,300	67,400	4,195	4,018	4,299	4,106	72,300	72,400	4,535	4,358	4,639	4,446
62,400	62,500	3,862	3,684	3,966	3,773	67,400	67,500	4,202	4,024	4,306	4,113	72,400	72,500	4,542	4,364	4,646	4,453
62,500	62,600	3,869	3,691	3,972	3,780	67,500	67,600	4,209	4,031	4,312	4,120	72,500	72,600	4,549	4,371	4,652	4,460
62,600	62,700	3,876	3,698	3,979	3,787	67,600	67,700	4,216	4,038	4,319	4,127	72,600	72,700	4,556	4,378	4,659	4,467
62,700	62,800	3,882	3,705	3,986	3,794	67,700	67,800	4,222	4,045	4,326	4,134	72,700	72,800	4,562	4,385	4,666	4,474
62,800	62,900	3,889	3,712	3,993	3,800	67,800	67,900	4,229	4,052	4,333	4,140	72,800	72,900	4,569	4,392	4,673	4,480
62,900	63,000	3,896	3,718	4,000	3,807	67,900	68,000	4,236	4,058	4,340	4,147	72,900	73,000	4,576	4,398	4,680	4,487
63,000	63,100	3,903	3,725	4,006	3,814	68,000	68,100	4,243	4,065	4,346	4,154	73,000	73,100	4,583	4,405	4,686	4,494
63,100	63,200	3,910	3,732	4,013	3,821	68,100	68,200	4,250	4,072	4,353	4,161	73,100	73,200	4,590	4,412	4,693	4,501
63,200	63,300	3,916	3,739	4,020	3,828	68,200	68,300	4,256	4,079	4,360	4,168	73,200	73,300	4,596	4,419	4,700	4,508
63,300	63,400	3,923	3,746	4,027	3,834	68,300	68,400	4,263	4,086	4,367	4,174	73,300	73,400	4,603	4,426	4,707	4,514
63,400	63,500	3,930	3,752	4,034	3,841	68,400	68,500	4,270	4,092	4,374	4,181	73,400	73,500	4,610	4,432	4,714	4,521
63,500	63,600	3,937	3,759	4,040	3,848	68,500	68,600	4,277	4,099	4,380	4,188	73,500	73,600	4,617	4,439	4,720	4,528
63,600	63,700	3,944	3,766	4,047	3,855	68,600	68,700	4,284	4,106	4,387	4,195	73,600	73,700	4,624	4,446	4,727	4,535
63,700	63,800	3,950	3,773	4,054	3,862	68,700	68,800	4,290	4,113	4,394	4,202	73,700	73,800	4,630	4,453	4,734	4,542
63,800	63,900	3,957	3,780	4,061	3,868	68,800	68,900	4,297	4,120	4,401	4,208	73,800	73,900	4,637	4,460	4,741	4,548
63,900	64,000	3,964	3,786	4,068	3,875	68,900	69,000	4,304	4,126	4,408	4,215	73,900	74,000	4,644	4,466	4,748	4,555
64,000	64,100	3,971	3,793	4,074	3,882	69,000	69,100	4,311	4,133	4,414	4,222	74,000	74,100	4,651	4,473	4,754	4,562
64,100	64,200	3,978	3,800	4,081	3,889	69,100	69,200	4,318	4,140	4,421	4,229	74,100	74,200	4,658	4,480	4,761	4,569
64,200	64,300	3,984	3,807	4,088	3,896	69,200	69,300	4,324	4,147	4,428	4,236	74,200	74,300	4,664	4,487	4,768	4,576
64,300	64,400	3,991	3,814	4,095	3,902	69,300	69,400	4,331	4,154	4,435	4,242	74,300	74,400	4,671	4,494	4,775	4,582
64,400	64,500	3,998	3,820	4,102	3,909	69,400	69,500	4,338	4,160	4,442	4,249	74,400	74,500	4,678	4,500	4,782	4,589
64,500	64,600	4,005	3,827	4,108	3,916	69,500	69,600	4,345	4,167	4,448	4,256	74,500	74,600	4,685	4,507	4,788	4,596
64,600	64,700	4,012	3,834	4,115	3,923	69,600	69,700	4,352	4,174	4,455	4,263	74,600	74,700	4,692	4,514	4,795	4,603
64,700	64,800	4,018	3,841	4,122	3,930	69,700	69,800	4,358	4,181	4,462	4,270	74,700	74,800	4,698	4,521	4,802	4,610
64,800	64,900	4,025	3,848	4,129	3,936	69,800	69,900	4,365	4,188	4,469	4,276	74,800	74,900	4,705	4,528	4,809	4,616

# 2019 Tax Tables

If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:				If line 9, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 10 is:						the tax to enter on line 10 is:						the tax to enter on line 10 is:			
74,900	75,000	4,712	4,534	4,816	4,623	79,900	80,000	5,052	4,874	5,186	4,963	84,900	85,000	5,392	5,214	5,579	5,303
75,000	75,100	4,719	4,541	4,822	4,630	80,000	80,100	5,059	4,881	5,194	4,970	85,000	85,100	5,399	5,221	5,587	5,310
75,100	75,200	4,726	4,548	4,829	4,637	80,100	80,200	5,066	4,888	5,202	4,977	85,100	85,200	5,406	5,228	5,595	5,317
75,200	75,300	4,732	4,555	4,836	4,644	80,200	80,300	5,072	4,895	5,210	4,984	85,200	85,300	5,412	5,235	5,602	5,324
75,300	75,400	4,739	4,562	4,843	4,650	80,300	80,400	5,079	4,902	5,218	4,990	85,300	85,400	5,419	5,242	5,610	5,330
75,400	75,500	4,746	4,568	4,850	4,657	80,400	80,500	5,086	4,908	5,226	4,997	85,400	85,500	5,426	5,248	5,618	5,337
75,500	75,600	4,753	4,575	4,856	4,664	80,500	80,600	5,093	4,915	5,233	5,004	85,500	85,600	5,433	5,255	5,626	5,344
75,600	75,700	4,760	4,582	4,863	4,671	80,600	80,700	5,100	4,922	5,241	5,011	85,600	85,700	5,440	5,262	5,634	5,351
75,700	75,800	4,766	4,589	4,870	4,678	80,700	80,800	5,106	4,929	5,249	5,018	85,700	85,800	5,446	5,269	5,642	5,358
75,800	75,900	4,773	4,596	4,877	4,684	80,800	80,900	5,113	4,936	5,257	5,024	85,800	85,900	5,453	5,276	5,650	5,364
75,900	76,000	4,780	4,602	4,884	4,691	80,900	81,000	5,120	4,942	5,265	5,031	85,900	86,000	5,460	5,282	5,657	5,371
76,000	76,100	4,787	4,609	4,890	4,698	81,000	81,100	5,127	4,949	5,273	5,038	86,000	86,100	5,467	5,289	5,665	5,378
76,100	76,200	4,794	4,616	4,897	4,705	81,100	81,200	5,134	4,956	5,281	5,045	86,100	86,200	5,474	5,296	5,673	5,385
76,200	76,300	4,800	4,623	4,904	4,712	81,200	81,300	5,140	4,963	5,288	5,052	86,200	86,300	5,480	5,303	5,681	5,392
76,300	76,400	4,807	4,630	4,911	4,718	81,300	81,400	5,147	4,970	5,296	5,058	86,300	86,400	5,487	5,310	5,689	5,398
76,400	76,500	4,814	4,636	4,918	4,725	81,400	81,500	5,154	4,976	5,304	5,065	86,400	86,500	5,494	5,316	5,697	5,405
76,500	76,600	4,821	4,643	4,924	4,732	81,500	81,600	5,161	4,983	5,312	5,072	86,500	86,600	5,501	5,323	5,704	5,412
76,600	76,700	4,828	4,650	4,931	4,739	81,600	81,700	5,168	4,990	5,320	5,079	86,600	86,700	5,508	5,330	5,712	5,419
76,700	76,800	4,834	4,657	4,938	4,746	81,700	81,800	5,174	4,997	5,328	5,086	86,700	86,800	5,514	5,337	5,720	5,426
76,800	76,900	4,841	4,664	4,945	4,752	81,800	81,900	5,181	5,004	5,336	5,092	86,800	86,900	5,521	5,344	5,728	5,432
76,900	77,000	4,848	4,670	4,952	4,759	81,900	82,000	5,188	5,010	5,343	5,099	86,900	87,000	5,528	5,350	5,736	5,439
77,000	77,100	4,855	4,677	4,959	4,766	82,000	82,100	5,195	5,017	5,351	5,106	87,000	87,100	5,535	5,357	5,744	5,446
77,100	77,200	4,862	4,684	4,967	4,773	82,100	82,200	5,202	5,024	5,359	5,113	87,100	87,200	5,542	5,364	5,752	5,453
77,200	77,300	4,868	4,691	4,974	4,780	82,200	82,300	5,208	5,031	5,367	5,120	87,200	87,300	5,550	5,371	5,759	5,460
77,300	77,400	4,875	4,698	4,982	4,786	82,300	82,400	5,215	5,038	5,375	5,126	87,300	87,400	5,558	5,378	5,767	5,466
77,400	77,500	4,882	4,704	4,990	4,793	82,400	82,500	5,222	5,044	5,383	5,133	87,400	87,500	5,566	5,384	5,775	5,473
77,500	77,600	4,889	4,711	4,998	4,800	82,500	82,600	5,229	5,051	5,390	5,140	87,500	87,600	5,573	5,391	5,783	5,480
77,600	77,700	4,896	4,718	5,006	4,807	82,600	82,700	5,236	5,058	5,398	5,147	87,600	87,700	5,581	5,398	5,791	5,487
77,700	77,800	4,902	4,725	5,014	4,814	82,700	82,800	5,242	5,065	5,406	5,154	87,700	87,800	5,589	5,405	5,799	5,494
77,800	77,900	4,909	4,732	5,022	4,820	82,800	82,900	5,249	5,072	5,414	5,160	87,800	87,900	5,597	5,412	5,807	5,500
77,900	78,000	4,916	4,738	5,029	4,827	82,900	83,000	5,256	5,078	5,422	5,167	87,900	88,000	5,605	5,418	5,814	5,507
78,000	78,100	4,923	4,745	5,037	4,834	83,000	83,100	5,263	5,085	5,430	5,174	88,000	88,100	5,613	5,425	5,822	5,514
78,100	78,200	4,930	4,752	5,045	4,841	83,100	83,200	5,270	5,092	5,438	5,181	88,100	88,200	5,621	5,432	5,830	5,521
78,200	78,300	4,936	4,759	5,053	4,848	83,200	83,300	5,276	5,099	5,445	5,188	88,200	88,300	5,628	5,439	5,838	5,528
78,300	78,400	4,943	4,766	5,061	4,854	83,300	83,400	5,283	5,106	5,453	5,194	88,300	88,400	5,636	5,446	5,846	5,534
78,400	78,500	4,950	4,772	5,069	4,861	83,400	83,500	5,290	5,112	5,461	5,201	88,400	88,500	5,644	5,452	5,854	5,541
78,500	78,600	4,957	4,779	5,076	4,868	83,500	83,600	5,297	5,119	5,469	5,208	88,500	88,600	5,652	5,459	5,861	5,548
78,600	78,700	4,964	4,786	5,084	4,875	83,600	83,700	5,304	5,126	5,477	5,215	88,600	88,700	5,660	5,466	5,869	5,555
78,700	78,800	4,970	4,793	5,092	4,882	83,700	83,800	5,310	5,133	5,485	5,222	88,700	88,800	5,668	5,473	5,877	5,562
78,800	78,900	4,977	4,800	5,100	4,888	83,800	83,900	5,317	5,140	5,493	5,228	88,800	88,900	5,676	5,480	5,885	5,568
78,900	79,000	4,984	4,806	5,108	4,895	83,900	84,000	5,324	5,146	5,500	5,235	88,900	89,000	5,683	5,486	5,893	5,575
79,000	79,100	4,991	4,813	5,116	4,902	84,000	84,100	5,331	5,153	5,508	5,242	89,000	89,100	5,691	5,493	5,901	5,582
79,100	79,200	4,998	4,820	5,124	4,909	84,100	84,200	5,338	5,160	5,516	5,249	89,100	89,200	5,699	5,500	5,909	5,589
79,200	79,300	5,004	4,827	5,131	4,916	84,200	84,300	5,344	5,167	5,524	5,256	89,200	89,300	5,707	5,507	5,916	5,596
79,300	79,400	5,011	4,834	5,139	4,922	84,300	84,400	5,351	5,174	5,532	5,262	89,300	89,400	5,715	5,514	5,924	5,602
79,400	79,500	5,018	4,840	5,147	4,929	84,400	84,500	5,358	5,180	5,540	5,269	89,400	89,500	5,723	5,520	5,932	5,609
79,500	79,600	5,025	4,847	5,155	4,936	84,500	84,600	5,365	5,187	5,547	5,276	89,500	89,600	5,730	5,527	5,940	5,616
79,600	79,700	5,032	4,854	5,163	4,943	84,600	84,700	5,372	5,194	5,555	5,283	89,600	89,700	5,738	5,534	5,948	5,623
79,700	79,800	5,038	4,861	5,171	4,950	84,700	84,800	5,378	5,201	5,563	5,290	89,700	89,800	5,746	5,541	5,956	5,630
79,800	79,900	5,045	4,868	5,179	4,956	84,800	84,900	5,385	5,208	5,571	5,296	89,800	89,900	5,754	5,548	5,964	5,636
												89,900	90,000	5,762	5,554	5,971	5,643

90,000 & over: Use tax rate schedules on page 35.



# 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 29 through 34.

## Single

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$26,520	-----	5.35%	\$0
26,520	87,110	1,418.82 +	6.80%	26,520
87,110	161,720	5,538.94 +	7.85%	87,110
161,720	-----	11,395.83 +	9.85%	161,720

## Married filing jointly or qualifying widow(er)

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$38,770	-----	5.35%	\$0
38,770	154,020	2,074.20 +	6.80%	38,770
154,020	269,010	9,911.20 +	7.85%	154,020
269,010	-----	18,937.92 +	9.85%	269,010

## Married filing separately

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$19,385	-----	5.35%	\$0
19,385	77,010	1,037.10 +	6.80%	19,385
77,010	134,505	4,955.60 +	7.85%	77,010
134,505	-----	9,468.96 +	9.85%	134,505

## Head of household

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$32,650	-----	5.35%	\$0
32,650	131,190	1,746.78 +	6.80%	32,650
131,190	214,980	8,447.50 +	7.85%	131,190
214,980	-----	15,025.02 +	9.85%	214,980

## Do you need other 2019 forms?

You can get other Minnesota tax forms in any of the following ways:

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and click **Find a Form**
  - Call 651-296-3781 or 1-800-652-9094 (toll-free)
  - Use this order form. You'll get two copies of each form you order.
- M1, Minnesota Individual Income Tax
  - M15, Underpayment of Estimated Income Tax
  - M1529, Education Savings Account Contribution Credit or Subtraction
  - M23, Claim for a Refund for a Deceased Taxpayer
  - M99, Credit for Military Service in a Combat Zone
  - M1AR, Accelerated Recognition of Installment Sale Gains
  - M1C, Other Nonrefundable Credits
  - M1CAT, Casualty and Theft
  - M1CD, Child and Dependent Care Credit
  - M1CMD, Credit for Attaining Master's Degree in Teacher's Licensure Field
  - M1CR, Credit for Income Tax Paid to Another State
  - M1ED, K-12 Education Credit
  - M1HOME, First-Time Homebuyer Savings Account
  - M1LS, Tax on Lump-Sum Distribution
  - M1LTI, Long-Term Care Insurance Credit
  - M1M, Income Additions and Subtractions
  - M1MA, Marriage Credit
  - M1MT, Alternative Minimum Tax
  - M1MTC, Alternative Minimum Tax Credit
  - M1NR, Nonresidents/Part-Year Residents
  - M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
  - M1PR-AI, Additions to Income
  - M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
  - M1PSC, Credit for Parents of Stillborn Children
  - M1R, Age 65 or Older/Disabled Subtraction
  - M1RCR, Credit for Tax Paid to Wisconsin
  - M1REF, Refundable Credits
  - M1SA, Minnesota Itemized Deductions
  - M1SLC, Student Loan Credit
  - M1UE, Unreimbursed Employee Business Expenses
  - M1W, Minnesota Income Tax Withheld
  - M1WFC, Minnesota Working Family Credit
  - M1X, Amended Minnesota Income Tax
  - MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2019
  - UT1, Individual Use Tax Return

Complete and send to:

Minnesota Tax Forms  
Mail Station 1421  
600 N. Robert St.  
St. Paul, MN 55146-1421

Do not use the envelope in this booklet.

Type or print carefully—this will be your mailing label.

Your Name \_\_\_\_\_

Address \_\_\_\_\_

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