

2015 Minnesota Individual Income Tax Forms and Instructions

Includes Form M1 and Schedules M1W, M1MA, M1M, M1ED, and M1WFC



**Tired of filling
out paper forms?**
File electronically!

It's

- **EASY**
- **SAFE**
- **ACCURATE**

And..

- **Choose direct deposit to
get your refund faster!**

4 out of 5 taxpayers
file electronically.

It's time to join them!

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

Need Help?

Visit our website at

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

- File and pay electronically
- Get forms, instructions, and fact sheets
- Get answers to your questions
- Check on your refund
- Look up your Form 1099-G refund information

Or, call our automated system at

651-296-4444 or **1-800-657-3676**

anytime to:

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

Still have questions? Call

651-296-3781 or **1-800-652-9094**

Monday—Friday, 8:00 am to 4:30 pm

Or, write to us at:

- individual.incometax@state.mn.us
- Minnesota Revenue
Mail Station 5510
St. Paul, MN 55146-5510

Free Tax Help Available

Volunteers are available to help seniors, people with low incomes or disabilities, and non-English speakers complete their tax returns. To find a volunteer tax help site, go to www.revenue.state.mn.us or call 651-297-3724 or 1-800-657-3989.

Information in this booklet is available in other formats upon request for persons with disabilities.

Inside this booklet

What's New for 2015	3
Use Tax Information	4
Information for Federal Return	4
Filing Requirements/Residency	5-6
Use of Information	6
Filling out a Paper Return	7
Line Instructions	9-15
Voter Registration	15
Payment Options	16
Penalties and Interest	16
General Information	17
Military Personnel	18
Working Family Credit Tables	19-22
Tax Tables	23-29
How to Get Forms	29

What's new for 2015?

This booklet may be outdated at the time you file due to federal and state law changes. If you use forms or instructions that are outdated, it will delay your refund. Check our website for all current forms, instructions, and important law change information that could affect you.

- Go to www.revenue.state.mn.us and type **Income Tax Forms** in the Search box (or type **Property Tax Refund** in the Search box) for the up-to-date information, forms, and instructions, or
- Call us at 651-296-3781 or 1-800-652-9094 (toll-free).

Credits

Minnesota Working Family Credit

Nonresidents of Minnesota no longer qualify for the Minnesota Working Family Credit. Part-year residents remain eligible for the credit regardless of whether they move into or out of Minnesota during the tax year. The allowable credit for part-year residents is calculated by applying the percentage of income that is taxable to Minnesota. Schedule M1WFC has been updated to reflect this change.

Temporary Reading Credit

The Temporary Reading Credit expired. The credit was enacted as part of the 2014 Tax Omnibus bill and was made available for tax year 2014 only. The 2015 Minnesota legislature did not extend the credit for tax years 2015 and later. The credit has been removed from the income tax forms.

As a result, the credit for taxes paid to another state has returned to page 2 of Form M1. That credit is calculated by completing a Schedule M1CR, *Credit for Income Tax Paid to Another State*, for each state or province to which income tax was paid. The total credit amount is then reported on Form M1, line 17.

Avoid Common Errors

- **Check your math** before you send your return.
- **Fully complete your return**, checking all appropriate boxes.
- **Read each line carefully.**
- Enter your name and any dependents names as they appear on Social Security cards.
- Double-check bank routing and account numbers.
- File the return by the **April 15, 2016** due date, even if you owe more than you can pay.
- **If you owe**, make your payment electronically and pick when you want the payment submitted.
- If you are paper filing with a new address, be sure to place an X in the **Place an X if a New Address** box in the header.
- **If you move** after filing, contact us right away.
- **Do not staple or tape** anything to your return. Use a paperclip.

Where's my refund?

We have updated our **Where's My Refund** system. If you are expecting a refund, go to www.revenue.state.mn.us and type Where's my refund in the Search box to monitor the status. With the new 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 the exact amount of your refund in addition to your Social Security number and date of birth. **Don't have a computer?** You can call our automated phone line at 651-296-4444 or 800-657-3676 (toll free) to get the status of your refund.

What can I do to get my refund faster?

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

What happens after I send my return?

We will:

- Receive your return
- Check the return for accuracy
- Process your return
- Send your refund

Each return is different and we process them as quickly as we can, making sure the right refund goes to the right person.

How the Department Protects your Information

Protecting your identity is a priority of the department. We have partnered with other states, the IRS, financial institutions, and tax preparation software vendors to combat fraud.

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

- www.revenue.state.mn.us and type **Protecting your identity** in the Search box.
- www.irs.gov (Internal Revenue Service (IRS))
- www.ag.state.mn.us (Minnesota Attorney General's Office)

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

If you are concerned about a potentially fraudulent contact by an individual or organization representing themselves as being from the department, call 651-296-3781 or 1-800-652-9094. An authorized department staff member can determine if the contact you received was legitimate.

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

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

When do I owe use tax?

You may owe use tax if you purchase taxable item(s):

- Over the Internet, by mail order, etc., and the seller doesn't collect Minnesota sales tax from you,
- In a state or country that does not collect Minnesota sales tax from you, or
- From an out-of-state seller who properly collects another state's sales tax at a rate lower than Minnesota's. (In this case, you owe the difference between the two rates.)

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

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

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

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

Local Use Taxes

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

Information for your Federal Return

State Refund Information—Form 1040, Line 10

If you received a state income tax refund in 2015 and you itemized deductions on federal Form 1040 in 2014, you may need to report an amount on line 10 of your 2015 Form 1040. See the 1040 instructions for more information. The department does not mail Form 1099-G, *Certain Government Payments*, to most taxpayers.

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

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

Deducting Real Estate Taxes—Schedule A, Line 6

You are allowed a tax deduction on federal Schedule A for real estate taxes you paid in 2015 (2014 Form M1PR) if you did not receive a property tax refund for these taxes. If you received a property tax refund, subtract that amount from your property taxes paid when calculating your deduction.

Deducting Vehicle License Fees—Schedule A, Line 7

Deduct part of your Minnesota vehicle license fee as personal property tax for passenger automobiles, pick-up trucks, and vans on line 7 of federal Schedule A of Form 1040. Other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

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

To find the registration tax:

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

Filing Requirements

Who is required to file?

You are required to file a 2015 Minnesota income tax return if you:

- Were a resident for the entire year in 2015 and had to file a federal income tax return,
- Were a part-year or nonresident and meet the requirements below,
- Want to claim refundable credits, or
- Had withholding in excess of taxes owed and want a refund.

Minnesota Residents

File a 2015 Minnesota income tax return if you were a Minnesota resident for the whole year and you were required to file a 2015 federal income tax return.

You are a Minnesota resident if Minnesota was your:

- Permanent home in 2015, or
- Home for an indefinite period of time and you maintained an abode in Minnesota.

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

File a Minnesota return even if you are not required to file a federal return to:

- Claim refundable credits (K-12 Education, Working Family, or Dependent Care Credits, etc.), or
- Get a refund if your employer withheld Minnesota income tax from your wages in 2015.

Part-Year Residents

File a Minnesota income tax return if you moved into or out of Minnesota during 2015 and meet the filing requirements for part-year residents. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine income received while a Minnesota resident and income received from sources in Minnesota while a nonresident. Your Minnesota tax is based on that income.

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 these conditions applied to you:

- You were in Minnesota for 183 days or more during the tax year; and
- 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 in Minnesota, that could be lived in year-round).

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 or bonuses for work done in Minnesota
 - Gross rents and royalties received from property located in Minnesota
 - Gains from the sale of land or other tangible property in Minnesota
 - 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 on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota
 - Minnesota gross income from a business or profession conducted partly or entirely in Minnesota. This is the amount from line 7 of federal Schedule C, line 1 of Schedule C-EZ, or line 9 of Schedule F of Form 1040. Gross income from a partnership, S corporation, or Trust or Estate is the amount on line 21 of Schedule KPI, line 21 of Schedule KS, or line 27 of Schedule KF.
- 3 Add step 1 and step 2. If the total is \$10,300 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than \$10,300 and you had amounts withheld or paid estimated tax, file a Minnesota income tax return and Schedule M1NR to receive a refund.

Filing Requirements (cont.)

Even if only one spouse has Minnesota income and you filed a joint federal return, you must file a joint Minnesota income tax return. Complete Schedule M1NR and include a copy of the schedule when you file your return.

Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. You are not subject to Minnesota income tax if, in 2015:

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

Complete Schedule M1M to file for a refund of withholding if you are a resident of Michigan and North Dakota.

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 and 3 of Form M1.
- 3 Enter the amount from line 1 of Form M1 on line 23 of Schedule M1M and on line 6 of Form M1. Place an X in the box on line 23 of Schedule M1M to indicate the state of which you are a resident.
- 4 Complete the rest of Form M1. In addition to Schedule M1M, you must also complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, and a copy of your home state tax return.

Do not complete Schedule M1NR.

If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota tax in the future, file Form MWR, *Reciprocity Exemption/Affidavit of Residency*, each year with your employer.

If you are filing a joint return and only one spouse works in Minnesota under a reciprocity agreement, include both of your names, Social Security numbers, and dates of birth on your return.

If your gross income assignable to Minnesota from sources other than from the performance of personal services covered under reciprocity is \$10,300 or more, you are subject to Minnesota tax on that income. File a Minnesota income tax return and Schedule M1NR. You are not eligible to take the reciprocity subtraction on Schedule M1M.

How is my information used?

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

Reminder for Seniors and Disabled Taxpayers:

If you	And you	Then
Were age 65 or older by the end of 2015	Meet certain income requirements for 2015	You may qualify for an income tax subtraction on Schedule M1M.
Are permanently and totally disabled by the end of 2015	<ul style="list-style-type: none">• Meet certain income requirements for 2015, and• Received federally taxable disability income in 2015	

Other benefits you may be eligible for include:

- Homestead Credit Refund for Homeowners and Renters Property Tax Refund (from Minnesota Department of Revenue) Form M1PR.
- Senior Citizens Property Tax Deferral Program. For more information, see Property Tax Fact Sheet 3, *Senior Citizens Property Tax Deferral*.
- Special Homestead Classification: Class 1b (for qualifying blind and disabled property owners). For more information see Property Tax Fact Sheet 18, *Special Homestead Classification: Class 1b*.

For more information on Seniors' Tax issues, see Income Tax Fact Sheet 6, *Senior Tax Issues*, visit our website at www.revenue.state.mn.us, or call us at 651-296-3781 or 1-800-652-9094.

Getting Started

What do I need?

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

If you do not provide this information, your refund will be delayed, or 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 the federal preparer's ID 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;
- Your phone number in case we have questions about your return; and
- The phone number of the person you paid to prepare your return.

Name and Address Area

Use all capital letters and black ink. Use your legal name. Do not enter a nickname. If you live outside of the United States, put an X in the oval box to the left of your address. Enter only one address - your home address OR your post office 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 to file your Minnesota return that you used to file your federal return. Put an X in the oval box for your filing status.

State Elections Campaign Fund

If you want \$5 to go to help candidates for state office pay campaign expenses, choose the code number for your party. 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.

Important Tips

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

1 2 3 4 5 6 7 8 9 0

Do not put a slash through the "0" (0) or "7" (7).

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

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

Reporting a negative amount. If your federal adjusted gross income on line D or the amounts on line 1, 4, or 12b are less than zero, put an X in the oval box provided next to the line. If you do not do this, the amount will be read by our scanners as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.

▼ If a negative number, place an X in oval box.

X , 12,345.00

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

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

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.

M1 MINNESOTA REVENUE Individual Income Tax 2015 201511

Leave unused boxes blank. Do not use staples on anything you submit.

Name and Address: Your First Name and Initial, Last Name, Your Social Security Number, Spouse's Social Security Number, Current Home Address (Street, Apartment Number, Route), City, State, Zip Code, Your Date of Birth, Spouse's Date of Birth.

Filing Status: 1 Single, 2 Married filing joint, 3 Married filing separate, 4 Head of household, 5 Qualifying widow(er).

State Elections Campaign Fund: Political party and code number: Republican, Democrat/Farmer Labor, Green, Independence, Libertarian, Grassroots-Legalize Cannabis, Legal Marijuana Now, General Campaign.

From Your Federal Return: Federal taxable income, State income tax or sales tax addition, Other additions to income, State income tax refund, Other subtractions, Total subtractions, Minnesota taxable income, Tax from the table in the M1 instructions, Alternative minimum tax, Add lines 9 and 10, Full-year residents and nonresidents, Tax on lump-sum distribution, Tax before credits.

9994

Filing Instructions

When do I file and pay?

Your 2015 Minnesota income tax return should be postmarked by, brought to, or electronically filed with the Department of Revenue by April 15, 2016. Your tax payment is due in full by April 15, 2016, even if you file your return after the due date. If you file your tax return according to a fiscal year, your tax payment and return are due the 15th day of the fourth month after the end of your fiscal year.

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

If you are unable to complete and file your return by the due date, you may avoid a late payment penalty and interest by paying your tax by April 15. Estimate your total tax and pay the amount you owe electronically, by check, credit, or debit card. If you pay by check, you must send your tax payment with a completed voucher from our website. To avoid a late filing penalty, file your return by October 15, 2016. See page 16 for payment options.

Do I have to sign and date my return?

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

Do I have to file electronically?

No. If you do not want your preparer to file your return electronically, check the appropriate box at the bottom of the return. Preparers who filed more than 10 Minnesota returns last year are required to electronically file all Minnesota returns, unless you indicate otherwise.

How do I assemble my return?

Organize Form M1, its schedules, and other documentation in the following order:

- 1 Form M1, including page 2 if it is not printed on the back of your Form M1,
- 2 Schedule M1W (**Do not submit W-2, 1099 or W-2G forms with your return.**),
- 3 Schedules KPI, KS, and/or KF you may have received,
- 4 Minnesota schedules used to complete your return, according to the sequence number printed at the top of each, and
- 5 A complete copy of your federal return and schedules.

If you do not enclose the required documentation, the department may send your return back to you. Make copies of all your forms and schedules. Keep the copies and your W-2 forms with your tax records at least through 2019.

You will be charged a fee to request copies of your forms from the department.

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

Where do I file paper returns?

If you are filing a paper return, read page 7. **If you do not follow the instructions on that page, your return may 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 don't have the printed envelope, mail your forms to:

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

What do I include when I mail my return?

Include your Form M1, all the Minnesota schedules you are required to complete, a complete copy of your 2015 federal return and all schedules.

Line Instructions

Reminder:

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

Federal Return Information Lines A–D

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

Enter your wages, salaries, tips, commissions, bonuses, etc. you received in 2015 from:

- Line 7 of federal Form 1040,
- Line 7 of Form 1040A,
- Line 1 of Form 1040EZ,
- Line 8 of Form 1040NR, or
- Line 3 of Form 1040NR-EZ.

Line B—Taxable IRA Distributions, Pensions and Annuities

Enter the total of your taxable IRA distributions, pensions, and annuities you received in 2015:

- Add lines 15b and 16b of federal Form 1040,
- Add lines 11b and 12b of Form 1040A, or
- Add lines 16b and 17b of Form 1040NR.

Line C—Unemployment Compensation

Enter the unemployment compensation you received in 2015 that is included on:

- Line 19 of federal Form 1040,
- Line 13 of Form 1040A,
- Line 3 of Form 1040EZ, or
- Line 20 of Form 1040NR.

Line D—Federal Adjusted Gross Income

Enter your 2015 federal adjusted gross income from:

- Line 37 of federal Form 1040,
- Line 21 of Form 1040A,
- Line 4 of Form 1040EZ,
- Line 36 of Form 1040NR, or
- Line 10 of Form 1040NR-EZ.

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

Minnesota Income

Lines 1–4

Line 1—Federal Taxable Income

Enter your federal taxable income from:

- Line 43 of federal Form 1040,
- Line 27 of Form 1040A,
- Line 6 of Form 1040EZ,
- Line 41 of Form 1040NR, or
- Line 14 of Form 1040NR-EZ.

If your federal taxable income is less than zero, enter the actual number and place

an X in the oval box next to line 1 to indicate it is a negative number.

Line 2—State Income Tax or Sales Tax Addition

Minnesota does not allow a deduction for state income tax or sales tax. If you itemized deductions on your 2015 federal Form 1040, add back any amounts you deducted on lines 5 and 8 of federal Schedule A for income tax or sales tax. Complete the Worksheet for Line 2.

Worksheet for Line 2

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

- 1 Amount from line 29 of your federal Schedule A _____
- 2 If you are not a dependent, use the table below to find the amount for this step.
Dependents: Enter the standard deduction from your federal return _____
- 3 Subtract step 2 from step 1 (if result is zero or less, enter 0) _____
- 4 State income or sales tax from line 5 of federal Schedule A and any additional state income tax you may have included on line 8 (other taxes) of Schedule A _____
- 5 Enter the amount from step 3 or step 4, *whichever is less*, on line 2 of Form M1.

Married Couples Filing Separate Returns: Each spouse must complete a separate worksheet. If step 4 is less than step 3 for *either* spouse, *each* spouse must enter the step 4 amount of their own worksheet on line 2 of their Form M1.

Table for Step 2 of Worksheet for Line 2

Check the boxes that apply to you and your spouse. If you are married filing separately, check boxes only for your own status, unless your spouse has no gross income and cannot be claimed as a dependent by another person.

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

Find your filing status below and the number of boxes you checked above (from 0-4) and enter the appropriate dollar amount in step 2 of the worksheet:

Filing status	Boxes Checked Above	Dollar amount for Step 2
single:	0	\$ 6,300
	1	7,850
	2	9,400
married filing joint, or qualifying widow(er):	0	\$ 12,600
	1	13,850
	2	15,100
	3	16,350
married filing separate:	4	17,600
	0	\$ 6,300
	1	7,550
	2	8,800
head of household:	3	10,050
	4	11,300
	0	\$ 9,250
household:	1	10,800
	2	12,350

Line Instructions (cont.)

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

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

Line 3—Other Additions (Schedule M1M)

Complete Schedule M1M, *Income Additions and Subtractions*, if in 2015, you:

- Had an adjusted gross income more than \$184,000 (\$92,000 if married filing separately) and itemized deductions on Schedule A;
- Had an adjusted gross income that exceeds the Minnesota thresholds to phase out personal exemptions (\$276,050 for married filing jointly; \$230,050 for head of household; \$184,000 for single; and \$138,025 for married filing separately);
- Received interest from municipal bonds of another state or its governmental units;
- Received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local governmental units;
- Claimed the bonus depreciation allowance for qualified property on your federal return;
- Had state income tax passed through to you as a partner of a partnership, a shareholder of an S corporation or as a beneficiary of a trust;
- Claimed the federal deduction for domestic production activities;
- Deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota;
- Deducted certain federal fines, fees and penalties as a trade or business expense;
- Claimed a suspended loss from 2001 through 2005 or 2008 through 2014 from bonus depreciation on your federal return;
- Received a capital gain from a lump-sum distribution from a qualified retirement plan; or

- Elected in 2008 or 2009 a 3-, 4- or 5-year net operating loss carryback under the federal Worker, Homeownership and Business Assistance Act of 2009.

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

Minnesota Subtractions Lines 5–7

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

Line 5—State Income Tax Refund

Enter your state income tax refund from:

- Line 10 of federal Form 1040,
- Line 11 of Form 1040NR, or
- Line 4 of Form 1040NR-EZ.

If you filed federal Form 1040A or 1040EZ, skip this line.

Line 6—Other Subtractions (Schedule M1M)

Complete Schedule M1M, *Income Additions and Subtractions*, if in 2015, you:

- Received interest from a federal government source,
- Purchased educational material or services for your qualifying child's K–12 education,

Reminder: Partners, Shareholders and Beneficiaries. If you are a partner of a partnership, a shareholder of an S corporation or a beneficiary of a trust, report on line 7 of Schedule M1M state income tax passed through to you by the entity, as reported on Schedule KPI, KS or KF. Do not include in line 2 of Form M1.

- Did not itemize deductions on your federal return and your charitable contributions were more than \$500,
- Reported 80 percent of bonus depreciation as an addition to income in a year 2010 through 2014, or you received a federal bonus depreciation subtraction in 2014 from an estate or trust,
- Reported 80 percent of federal section 179 expensing as an addition to income in a year 2010 through 2014,
- Were age 65 or older (by the end of 2015), or permanently and totally disabled and you received federally taxable disability income, and you qualify under Schedule M1R income limits (see *Schedule M1R—Income Qualifications* below),

Schedule M1R—Income Qualifications

If you (or your spouse if filing a joint return) are age 65 or older or permanently and totally disabled, use the table below to see if you are eligible for the subtraction.

Complete Schedule M1R and Schedule M1M:

if you are:	and your adjusted gross income* is less than:	and your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Married, filing a joint return and both spouses are 65 or older or disabled	\$42,000	\$12,000
Married, filing a joint return and one spouse is 65 or older or disabled	\$38,500	\$12,000
Married filing a separate return, you lived apart from your spouse for all of 2015, and you are 65 or older or disabled	\$21,000	\$ 6,000
Filing single, head of household or qualifying widow(er) and you are 65 or older or disabled	\$33,700	\$ 9,600

* Adjusted gross income is federal adjusted gross income (see instructions for M1R line 9a) plus any lump-sum distributions reported on federal Form 4972 less any taxable Railroad Retirement Board benefits (see instructions for M1R line 9).

Line Instructions (cont.)

- Received benefits from the Railroad Retirement Board, such as unemployment, sick pay, or retirement benefits,
- Were a resident of Michigan or North Dakota, and you received wages covered by reciprocity from which Minnesota income tax was withheld (see page 6),
- Worked and lived on the Indian reservation of which you are an enrolled member,
- Received federal active duty military pay while a Minnesota resident,
- Are a member of the Minnesota National Guard or Reserves who received pay for training or certain types of active service,
- Received active duty military pay while a resident of another state and you are required to file a Minnesota return,
- Incurred certain costs when donating a human organ,
- Paid income taxes to a subnational level of a foreign country (equivalent of a state of the United States) other than Canada,
- Received business or investment income exemptions for participating in a Job Opportunity Building Zone (JOBZ),
- Were insolvent and you received a gain from the sale of your farm property that is included in line 37 of Form 1040,
- Received a post service education award for service in an AmeriCorps National Service program,
- Claimed the Minnesota subtraction allowed for the net operating loss claimed under the Worker, Homeownership and Business Assistance Act of 2009,
- Reported a prior year addback for reacquisition of business indebtedness income,
- Had railroad maintenance expenses not allowed as a federal deduction, or
- Were subject to the federal itemized deduction phaseout and your itemized deductions were less than your allowable standard deduction.

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

Tax Before Credits Lines 9–14

Line 9—Tax From Table

Turn to the tax table on pages 23 through 29. Using the amount on line 8, find the tax amount in the column under your filing status. Enter the amount of tax from the table on line 9.

Line 10—Alternative Minimum Tax (Schedule M1MT)

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

If you had large deductions, such as gambling losses, mortgage interest, or K-12 education expenses, when you filed your federal or state return, or if you were required to pay federal alternative minimum tax, complete Schedule M1MT, *Alternative Minimum Tax*.

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

Complete the following steps to determine if you are required to pay Minnesota alternative minimum tax:

- 1 Enter the amount of personal exemptions from line 42 of federal Form 1040 or line 26 of Form 1040A.
- 2 Enter the total of the following items:
 - Accelerated depreciation
 - Exercise of incentive stock options
 - Tax-exempt interest or dividends from Minnesota private activity bonds not included on lines 3 and 4 of Schedule M1M
 - K-12 education expenses from line 17 of Schedule M1M
 - Amortization of pollution-control facilities
 - Intangible drilling costs
 - Depletion
 - Reserves for losses on bad debts of financial institutions
 - Circulation and research and experimental expenditures

- Mining exploration and development costs
 - Installment sales of property
 - Tax sheltered farm loss
 - Passive activity loss
 - Income from long-term contracts for the manufacture, installation, or construction of property to be completed after 2015
 - Gains excluded under IRC section 1202
 - Preferences and adjustments from an electing large partnership (from the AMT adjustment boxes from your Schedule K-1 of federal Form 1065-B)
- 3 Add step 1, step 2, and line 40 of Form 1040.
 - 4 Subtract lines 4, 14, and 20 of federal Schedule A (1040) from step 3.
 - 5 Complete Schedule M1MT if step 4 is more than:
 - **\$61,733** if you are married and filing a joint return or filing as a qualifying widow(er);
 - **\$30,866** if you are married and filing separate returns;
 - **\$46,667** if you are single; or
 - **\$45,464** if you are filing head of household.

On your Schedule M1MT, if line 27 is more than line 28, **you must pay Minnesota alternative minimum tax**. Complete and include Schedule M1MT and Form 6251 when you file your Minnesota income tax return.

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

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

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

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

Line Instructions (cont.)

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

If you received a lump-sum distribution from a pension, profit-sharing, or stock bonus plan in 2015, you must file Schedule M1LS, *Tax on Lump-Sum Distribution*, if both of the following conditions apply:

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

If you complete Schedule M1LS, include the schedule and Form 4972 when you file your Minnesota income tax return.

Credits Against Tax

Line 16—Marriage Credit (Schedule M1MA)

To qualify for the marriage credit, you must meet all of the following requirements:

- You are filing a joint return,
- Both you and your spouse have taxable earned income, taxable pension, or taxable Social Security income,
- Your joint taxable income on line 8 of your Form M1 is at least \$37,000, and
- The earned income of the lesser-earning spouse is at least \$22,000.

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

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

If you were a Minnesota resident for all or part of 2015 and you paid income tax both to Minnesota and to another state on the same income, you may be able to reduce your tax. A Canadian province or territory and the District of Columbia are considered a state for purposes of this credit.

If you were a resident of another state, but are required to file a 2015 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2015 state tax on the same income to both Minnesota and the state of which you were a resident. You must get a statement from the other state's tax department stating ineligibility to receive a credit on that state's return for income tax paid to Minnesota. Include this statement with your Form M1.

If you claimed a federal foreign tax credit and you included taxes paid to a Canadian province or territory, you cannot use these same taxes paid to determine your Minnesota credit.

If you qualify, complete Schedule M1CR, *Credit for Income Tax Paid to Another State*, and include the schedule with Form M1.

If you Worked in Michigan or North Dakota:

If you were a full- or part-year resident of Minnesota and had 2015 state income tax withheld by Michigan or North Dakota from personal service income (such as wages, salaries, tips, commissions, bonuses) you received from working in one of those states, do not file Schedule M1CR. Instead, file that state's income tax return to get a refund of the tax withheld for the period of time you were a Minnesota resident.

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

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

Line 18—Other Nonrefundable Credits (Schedule M1C)

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

- Paid premiums in 2015 for a qualified long-term care insurance policy for which you did not receive a federal tax benefit,
- Are a veteran who has separated from service and 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 2015, or
- Invested in a qualified business in East Grand Forks, Breckenridge, Dilworth, Moorhead, or Ortonville, and the busi-

ness has been certified as qualified for the SEED Capital Investment Program.

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

Line 21—Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife, such as bald eagles and loons, by donating to the Nongame Wildlife Fund. To donate, enter the amount on line 21. This amount will decrease your refund or increase the amount you owe.

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

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

Total Payments

Line 23—Minnesota Income Tax Withheld (Schedule M1W)

If you received W-2, 1099, or W-2G forms, or Schedules KPI, KS, or KF showing Minnesota income tax was withheld for you for 2015, you must complete Schedule M1W, *Minnesota Income Tax Withheld*.

Include the schedule when you file your Minnesota income tax return. If the schedule is not enclosed, processing of your return will be delayed and your withholding amount may be disallowed.

Do not send in your W-2, 1099, or W-2G forms. Keep your W-2, 1099, and W-2G forms with your tax records and have them available if requested by the department.

Line 24—Minnesota Estimated Tax and Extension Payments

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

- Your total 2015 Minnesota estimated tax payments made in 2015 and 2016,
- The portion of your 2014 Minnesota income tax refund designated on your 2014 Minnesota income tax return to be applied to 2015 estimated tax, and
- Any state income tax payment made by the regular due date when you are filing after the due date.

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

Qualifying K-12 Education Expenses

Reminders:

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

If you qualify for the education credit—enter qualifying expenses on the appropriate line of your Schedule M1ED and enter expenses that qualify only for the subtraction on line 17 of Schedule M1M.

If you do not qualify for the education credit—enter all qualifying expenses, up to the maximum amount allowed, on line 17 of Schedule M1M.

If you have any of the following types of educational expenses, include them on the lines indicated.	Qualifies for:	
	Credit	Subtraction
Include only as a subtraction on line 17 of Schedule M1M: Private school tuition Tuition for college courses that are used to satisfy high school graduation requirements		X X
Include on line 7 of Schedule M1ED or line 17 of Schedule M1M: Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*) Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps..... Instructor fees for driver's education course if the school offers a class as part of the curriculum Fees for all-day kindergarten**	X X X X	X X X X
Include on line 8 of Schedule M1ED or line 17 of Schedule M1M: Tutoring* Music lessons*	X X	X X
Include on line 9 of Schedule M1ED or line 17 of Schedule M1M: Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private or home school day	X	X
Include on line 10 of Schedule M1ED or line 17 of Schedule M1M: Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 11 of Schedule M1ED or line 17 of Schedule M1M: Fees paid to others for transportation to/from school or for field trips during the regular school day, if the school is located in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin	X	X
Include on line 14 of Schedule M1ED or line 17 of Schedule M1M: Home computer hardware and educational software <i>Up to \$200 can be used to qualify for the credit and another \$200 for the subtraction.</i>	X	X

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

- Costs to drive your child to/from school, tutoring, enrichment programs, or camps that are not part of the regular school day
- Travel expenses, lodging, and meals for overnight class trips
- Fees for materials and textbooks purchased for use religious teachings
- Sport camps 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
- Non-educational software

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

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

Line Instructions (cont.)

The **account number** may contain up to 17 digits (both numbers and letters). If your account number is less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces, or symbols—and leave any unused boxes blank.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check. Your refund may also be issued as a paper check if a portion was recaptured to pay a debt you owe or an adjustment was made to your return.

By completing line 31, you are authorizing the department and your financial institution to initiate electronic credit entries, and, if necessary, debit entries and adjustments for any credits made in error.

Line 32—Amount You Owe

If line 22 is more than line 29, you owe Minnesota income tax for 2015. Read the instructions for line 33 to determine if you must file Schedule M15.

Subtract line 29 from line 22, and add the amount, if any, from line 33. Enter the result on line 32. This is the Minnesota income tax you must pay. Pay your tax using one of the methods described in *Payment Options* on page 16.

If you are filing your return after April 15, 2016, a late payment penalty, a late filing penalty, and interest may be due (see page 16). If you file a paper return and you include penalty and interest with your check payment, enclose a separate statement showing how you arrived at the penalty and interest. Do not include the late-filing or late-payment penalty or interest on line 32.

Line 33—Penalty for Underpayment of 2015 Estimated Tax (Schedule M15)

You may owe a penalty if:

- Line 20 is more than line 29, and the difference is \$500 or more, or
- You did not make a required estimated tax payment on time. This is true even if you have a refund.

Complete Schedule M15, *Underpayment of Estimated Income Tax*, to determine if you owe a penalty. Enter the penalty, if any, on line 33 of Form M1. Also, subtract the penalty amount from line 30 or add it to line 32 of Form M1. Include Schedule M15 with your return.

To avoid this penalty next year, you may want to make larger 2016 estimated tax payments or ask your employer to increase your withholding.

Lines 34 and 35—2016 Estimated Tax

If you are paying 2016 estimated tax, you may apply all or part of your 2015 refund to your 2016 estimated tax.

On line 34, enter the portion of line 30 you want refunded to you. On line 35, enter the amount from line 30 you want applied to your 2016 estimated tax. The total of lines 34 and 35 must equal line 30.

For more information, read *Should I make estimated payments?* on page 16.

Voter Registration

You must be registered before you can vote in Minnesota. Unless you change your address, change your name or fail to vote at least once every four years, your voter registration is permanent.

For more information or assistance, call your county auditor's office or visit the Secretary of State's website at www.sos.state.mn.us.

MINNESOTA VOTER REGISTRATION APPLICATION				
If you check "NO" to either of the questions below, DO NOT complete this form.				
1. Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No Will you be at least 18 on or before the next election? <input type="checkbox"/> Yes <input type="checkbox"/> No				
2. Last Name or Surname		First Name	Middle Name	Suffix (Jr., Sr., II)
3. Address Where You Live (residence)		Apt. #	City	Zip Code County
4. If Mail Cannot be Delivered to the Address Above, Provide an Alternate Address		City	Zip Code	
Date of Birth (not today's date)		Phone Number		
<input type="checkbox"/> I have a MN-issued driver's license or MN ID card number: <input type="text"/>				
<input type="checkbox"/> I do not have a MN-issued driver's license or MN ID card. The last four digits of my Social Security Number are: <input type="text"/>				
<input type="checkbox"/> I do not have a MN-issued driver's license, a MN-issued ID card, or a Social Security Number.				
If you were previously registered to vote under a different name or address, fill in numbers below.				
Previous Last Name		Previous First Name	Previous Middle Name	
Previous Address Where You Were Last Registered		City	State	Zip Code
Read the Statement Below and Sign Only If All Parts Apply To You.				
I certify that I am at least 18 years old on election day; am a citizen of the United States; I have resided in Minnesota for 30 days immediately preceding election day; maintain residence at the address given on the registration form; am not under court-ordered guardianship in which the court order revokes my right to vote; have not been found by a court to be legally incompetent to vote; have the right to vote because, if I have been convicted of a felony, my felony sentence has expired (been completed) or I have been discharged from my sentence; and have read and understand this statement, that my false information is a felony punishable by not more than 5 years imprisonment or a fine of not more than \$10,000, or both.				
Date		Sign Here		

To register to vote in Minnesota, you must meet all three of the following qualifications:

1. A citizen of the United States of America; and
2. A resident of Minnesota at least 20 days before election day; and
3. At least 18 years old by election day.

Instructions to voter:

1. Complete lines 1-9 on the Minnesota Voter Registration Application.
2. Phone number is optional.
3. Sign and date the Minnesota Voter Registration Application.

Return to your county auditor or:

Secretary of State
60 Empire Drive
Suite 100
St. Paul, MN 55103

Payment Options

Can I pay electronically?

You can pay your tax electronically even if you don't file electronically.

- Go to www.revenue.state.mn.us, and click "Make a payment" from the e-Services menu; or
- Call 1-800-570-3329 to pay by phone.

Follow the prompts for 'individuals' to make your payment. You cannot use a foreign bank account. Save the confirmation number and date stamp from your payment.

Can I pay by credit or debit card?

To make a payment with a card:

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

Credit card payments are processed by Value Payment Systems LLC, which charges a convenience fee for this service. For help with your credit card payment, call 1-888-877-0450. Select option 1 (live operator) Monday – Friday from 7:00 a.m. to 7:00 p.m.

Can I pay by check or money order?

Go to our website at www.revenue.state.mn.us and click on "Make a Payment" and then "By check" 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 *separately* from your return to ensure that your payment is properly credited to your account. Your check authorizes us to make a one-time electronic fund transfer from your account. **You will not receive your canceled check.**

What if I can't 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 plan by calling 651-556-3003 or 1-800-657-3909 or at www.revenue.state.mn.us.

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

Find additional payment plan information at www.revenue.state.mn.us.

Should I make estimated payments?

Make estimated payments if:

- You expect to owe \$500 or more in Minnesota tax for 2015,
- Minnesota tax wasn't withheld from your earnings, or
- Your income includes pensions, commissions, dividends or other sources not subject to withholding.

Once you choose to apply all or part of your 2015 refund to your 2016 estimated tax, it cannot be changed.

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

See *Individual Estimated Tax Payments Instructions* on our website for details on how to estimate and pay your tax.

To pay electronically:

- Go to www.revenue.state.mn.us, and click "Make a payment" from the e-Services menu, or
- Call 1-800-570-3329 to pay by phone.

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

If you pay by check, send your payment with a payment voucher. Go to our website at www.revenue.state.mn.us, click on "Make a payment" and "By check".

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

Penalties and Interest

Is there a penalty for filing late?

There is no late filing penalty if your return is filed within six months of the due date, which is October 15 for most individuals. **If your return is not filed within six months, a 5 percent late filing penalty will be assessed on the unpaid tax.**

Your tax is due on the due date of your return—April 15 for most individuals—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 your penalty.

Is there a penalty for paying late?

We will charge a 4 percent late payment penalty of the unpaid amount due if the tax you owe is not paid by the due date.

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

Use the worksheet on page 17 to determine penalties you owe if you file or pay late.

Are there other penalties?

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

Civil and criminal penalties can be charged for:

- Failing to include all taxable income,
- Errors due to intentionally disregarding the income tax laws,
- Filing a frivolous return,
- Knowingly or willfully failing to file a Minnesota return,
- Evading tax, and/or
- Filing a false or fraudulent return.

How is interest on late payments calculated?

Interest will be charged on any unpaid tax and penalty after April 15, 2016. The interest rate is determined each year. The interest rate for 2016 is 3 percent. Use the worksheet on page 17 to calculate interest you owe.

Separation of Liability

You may be eligible for the Separation of Liability Program if you filed a joint return with a former spouse and you still owe part of the joint liability.

For information, write to:

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

Other Information

Filing on Behalf of a Deceased Person

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

If a person died before filing a 2015 tax return and had income that meets the minimum filing requirement for 2015, the spouse or personal representative must file a Minnesota income tax return for the deceased person. The return must have the same filing status that was used to file the decedent's federal return.

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

Claiming a Refund on Behalf of a Deceased Person

If you are the decedent's spouse and you are using the joint filing method, the department 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 Due a Deceased Taxpayer*, and include it with the decedent's Minnesota income tax return.

Amending your Return/Reporting Federal Changes

You have 3 ½ years from the return due date to amend an original return to claim a refund. Use Minnesota Form MIX.

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

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

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

You will be assessed a 10 percent penalty on any additional tax and the department will have 6 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 correction notice you received from the IRS to:

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

Power of Attorney

The department 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, sign form REV-184, *Power of Attorney*. The person you appoint will be able to perform any acts you can perform when dealing with the department if given permission. You can also limit the representative's authority to specific powers, such as representing you during the audit process.

Taxpayer Rights Advocate

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

Write to:

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

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

Or email: dor.tra@state.mn.us

Worksheet to Determine Penalty and Interest

1. Tax not paid by April 15, 2016.
2. Late payment penalty* Multiply step 1 by 4% (.04)
3. Late filing penalty. If you are filing your return after October 15, 2016, 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 2016, the rate is 3% (.03).
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, 2016, 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, 2016.

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

Military Personnel

Am I a Minnesota resident?

If you are a resident when you enlist, you remain a Minnesota resident until you establish domicile somewhere else. Do not complete Schedule M1NR, *Nonresidents and Part-year Residents*, unless:

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

You are not required to file a Minnesota return if your gross income, minus pay received for active duty, is less than \$10,300.

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 5, do not include:

- Active duty military pay for service outside Minnesota in step 1, or
- Active duty military pay for service in Minnesota in step 2.

Resident military spouses: If you are the spouse of an active duty military member who is stationed outside of Minnesota, 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:

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

Subtractions

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

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

If you had nonmilitary income taxed by another state 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*).

Military Pensions

Military pensions of Minnesota residents are taxable by Minnesota. If you move:

- Into Minnesota, your pension becomes taxable once you become a Minnesota resident
- Out of Minnesota and establish a new state of domicile, your pension is not taxed by Minnesota

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 but must pay any tax owed by April 15.

For additional military information go to www.revenue.state.mn.us or see Income Tax Fact Sheet #5, *Military Personnel*.

Did you serve in a Combat Zone at any time during 2015?

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 2013, 2014, and 2015. 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.

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

If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:		
at least	but less than	no children	one child	two children	no children	one child	two children
		your credit is			your credit is		
1	100	1	5	6	1	5	6
100	200	3	14	17	3	14	17
200	300	5	23	28	5	23	28
300	400	7	33	39	7	33	39
400	500	9	42	50	9	42	50
500	600	12	51	61	12	51	61
600	700	14	61	72	14	61	72
700	800	16	70	83	16	70	83
800	900	18	79	94	18	79	94
900	1,000	20	89	105	20	89	105
1,000	1,100	22	98	116	22	98	116
1,100	1,200	24	108	127	24	108	127
1,200	1,300	26	117	138	26	117	138
1,300	1,400	28	126	149	28	126	149
1,400	1,500	30	136	160	30	136	160
1,500	1,600	33	145	171	33	145	171
1,600	1,700	35	154	182	35	154	182
1,700	1,800	37	164	193	37	164	193
1,800	1,900	39	173	204	39	173	204
1,900	2,000	41	182	215	41	182	215
2,000	2,100	43	192	226	43	192	226
2,100	2,200	45	201	237	45	201	237
2,200	2,300	47	210	248	47	210	248
2,300	2,400	49	220	259	49	220	259
2,400	2,500	51	229	270	51	229	270
2,500	2,600	54	238	281	54	238	281
2,600	2,700	56	248	292	56	248	292
2,700	2,800	58	257	303	58	257	303
2,800	2,900	60	266	314	60	266	314
2,900	3,000	62	276	325	62	276	325
3,000	3,100	64	285	336	64	285	336
3,100	3,200	66	295	347	66	295	347
3,200	3,300	68	304	358	68	304	358
3,300	3,400	70	313	369	70	313	369
3,400	3,500	72	323	380	72	323	380
3,500	3,600	75	332	391	75	332	391
3,600	3,700	77	341	402	77	341	402
3,700	3,800	79	351	413	79	351	413
3,800	3,900	81	360	424	81	360	424
3,900	4,000	83	369	435	83	369	435
4,000	4,100	85	379	446	85	379	446
4,100	4,200	87	388	457	87	388	457
4,200	4,300	89	397	468	89	397	468
4,300	4,400	91	407	479	91	407	479
4,400	4,500	93	416	490	93	416	490
9,000	9,100	96	425	501	96	425	501
9,100	9,200	98	435	512	98	435	512
9,200	9,300	100	444	523	100	444	523
9,300	9,400	102	453	534	102	453	534
9,400	9,500	104	463	545	104	463	545
9,500	9,600	106	472	556	106	472	556
9,600	9,700	108	482	567	108	482	567
9,700	9,800	110	491	578	110	491	578
9,800	9,900	112	500	589	112	500	589
9,900	10,000	114	510	600	114	510	600
10,000	10,100	117	519	611	117	519	611
10,100	10,200	119	528	622	119	528	622
10,200	10,300	121	538	633	121	538	633
10,300	10,400	123	547	644	123	547	644
10,400	10,500	125	556	655	125	556	655
10,500	10,600	127	566	666	127	566	666
10,600	10,700	129	575	677	129	575	677
10,700	10,800	131	584	688	131	584	688
10,800	10,900	132	594	699	132	594	699
10,900	11,000	132	603	710	132	603	710
11,000	11,100	132	612	721	132	612	721
11,100	11,200	132	622	732	132	622	732
11,200	11,300	132	631	743	132	631	743
11,300	11,400	132	640	754	132	640	754
11,400	11,500	132	650	765	132	650	765
11,500	11,600	132	659	776	132	659	776
11,600	11,700	132	669	787	132	669	787
11,700	11,800	132	678	798	132	678	798
11,800	11,900	132	687	809	132	687	809
11,900	12,000	132	697	820	132	697	820
12,000	12,100	132	706	831	132	706	831
12,100	12,200	132	715	842	132	715	842
12,200	12,300	132	725	853	132	725	853
12,300	12,400	132	734	864	132	734	864
12,400	12,500	132	743	875	132	743	875
12,500	12,600	132	753	886	132	753	886
12,600	12,700	132	762	897	132	762	897
12,700	12,800	132	771	908	132	771	908
12,800	12,900	132	781	919	132	781	919
12,900	13,000	132	790	930	132	790	930
13,000	13,100	132	799	941	132	799	941
13,100	13,200	132	809	952	132	809	952
13,200	13,300	132	818	963	132	818	963
13,300	13,400	132	827	974	132	827	974
13,400	13,500	132	837	985	132	837	985
96	97	98	99	100	96	97	100
100	101	102	103	104	100	101	104
104	105	106	107	108	104	105	108
108	109	110	111	112	108	109	112
112	113	114	115	116	112	113	116
116	117	118	119	120	116	117	120
120	121	122	123	124	120	121	124
124	125	126	127	128	124	125	128
128	129	130	131	132	128	129	132
132	133	134	135	136	132	133	136
136	137	138	139	140	136	137	140
140	141	142	143	144	140	141	144
144	145	146	147	148	144	145	148
148	149	150	151	152	148	149	152
152	153	154	155	156	152	153	156
156	157	158	159	160	156	157	160
160	161	162	163	164	160	161	164
164	165	166	167	168	164	165	168
168	169	170	171	172	168	169	172
172	173	174	175	176	172	173	176
176	177	178	179	180	176	177	180
180	181	182	183	184	180	181	184
184	185	186	187	188	184	185	188
188	189	190	191	192	188	189	192
192	193	194	195	196	192	193	196
196	197	198	199	200	196	197	200
200	201	202	203	204	200	201	204
204	205	206	207	208	204	205	208
208	209	210	211	212	208	209	212
212	213	214	215	216	212	213	216
216	217	218	219	220	216	217	220
220	221	222	223	224	220	221	224
224	225	226	227	228	224	225	228
228	229	230	231	232	228	229	232
232	233	234	235	236	232	233	236
236	237	238	239	240	236	237	240
240	241	242	243	244	240	241	244
244	245	246	247	248	244	245	248
248	249	250	251	252	248	249	252
252	253	254	255	256	252	253	256
256	257	258	259	260	256	257	260
260	261	262	263	264	260	261	264
264	265	266	267	268	264	265	268
268	269	270	271	272	268	269	272
272	273	274	275	276	272	273	276
276	277	278	279	280	276	277	280
280	281	282	283	284	280	281	284
284	285	286	287	288	284	285	288
288	289	290	291	292	288	289	292
292	293	294	295	296	292	293	296
296	297	298	299	300	296	297	300
300	301	302	303	304	300	301	304
304	305	306	307	308	304	305	308
308	309	310	311	312	308	309	312
312	313	314	315	316	312	313	316
316	317	318	319	320	316	317	320
320	321	322	323	324	320	321	324
324	325	326	327	328	324	325	328
328	329	330	331	332	328	329	332
332	333	334	335	336	332	333	336
336	337	338	339	340	336	337	340
340	341	342	343	344	340	341	344
344	345	346	347	348	344	345	348
348	349	350	351	352	348	349	352
352	353	354	355	356	352	353	356
356	357	358	359	360	356	357	360
360	361	362	363	364	360	361	364
364	365	366	367	368	364	365	368
368	369	370	371	372	368	369	372
372	373	374	375	376	372	373	376
376	377	378	379	380	376	377	380
380	381	382	383	384	380	381	384
384	385	386	387	388	384	385	388
388	389	390	391	392	388	389	392
392	393	394	395	396	392	393	396
396	397	398	399	400	396	397	400
400	401	402	403	404	400	401	404
404	405	406	407	408	404	405	408
408	409	410	411	412	408	409	412
412	413	414	415	416	412	413	416
416	417	418	419	420	416	417	420
420	421	422	423	424	420	421	424

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

If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:			If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:				
at least	but less than	no children	one child	two children	no children	one child	two children	at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children
		your credit is			your credit is					your credit is			your credit is				
13,500	13,600	26	1,057	1,491	132	1,057	1,491	18,000	18,100	0	1,057	1,986	46	1,057	1,986	22,500	22,600
13,600	13,700	24	1,057	1,502	132	1,057	1,502	18,100	18,200	0	1,057	1,997	44	1,057	1,997	22,600	22,700
13,700	13,800	22	1,057	1,513	132	1,057	1,513	18,200	18,300	0	1,057	2,008	42	1,057	2,008	22,700	22,800
13,800	13,900	20	1,057	1,524	130	1,057	1,524	18,300	18,400	0	1,057	2,019	40	1,057	2,019	22,800	22,900
13,900	14,000	18	1,057	1,535	128	1,057	1,535	18,400	18,500	0	1,057	2,030	38	1,057	2,030	22,900	23,000
14,000	14,100	16	1,057	1,546	126	1,057	1,546	18,500	18,600	0	1,057	2,038	36	1,057	2,038	23,000	23,100
14,100	14,200	13	1,057	1,557	124	1,057	1,557	18,600	18,700	0	1,057	2,038	34	1,057	2,038	23,100	23,200
14,200	14,300	11	1,057	1,568	122	1,057	1,568	18,700	18,800	0	1,057	2,038	32	1,057	2,038	23,200	23,300
14,300	14,400	9	1,057	1,579	120	1,057	1,579	18,800	18,900	0	1,057	2,038	30	1,057	2,038	23,300	23,400
14,400	14,500	7	1,057	1,590	118	1,057	1,590	18,900	19,000	0	1,057	2,038	28	1,057	2,038	23,400	23,500
14,500	14,600	5	1,057	1,601	116	1,057	1,601	19,000	19,100	0	1,057	2,038	26	1,057	2,038	23,500	23,600
14,600	14,700	3	1,057	1,612	114	1,057	1,612	19,100	19,200	0	1,057	2,038	24	1,057	2,038	23,600	23,700
14,700	14,800	1	1,057	1,623	112	1,057	1,623	19,200	19,300	0	1,057	2,038	22	1,057	2,038	23,700	23,800
14,800	14,900	0	1,057	1,634	110	1,057	1,634	19,300	19,400	0	1,057	2,038	20	1,057	2,038	23,800	23,900
14,900	15,000	0	1,057	1,645	108	1,057	1,645	19,400	19,500	0	1,057	2,038	18	1,057	2,038	23,900	24,000
15,000	15,100	0	1,057	1,656	106	1,057	1,656	19,500	19,600	0	1,057	2,038	16	1,057	2,038	24,000	24,100
15,100	15,200	0	1,057	1,667	104	1,057	1,667	19,600	19,700	0	1,057	2,038	14	1,057	2,038	24,100	24,200
15,200	15,300	0	1,057	1,678	102	1,057	1,678	19,700	19,800	0	1,057	2,038	12	1,057	2,038	24,200	24,300
15,300	15,400	0	1,057	1,689	100	1,057	1,689	19,800	19,900	0	1,057	2,038	10	1,057	2,038	24,300	24,400
15,400	15,500	0	1,057	1,700	98	1,057	1,700	19,900	20,000	0	1,057	2,038	8	1,057	2,038	24,400	24,500
15,500	15,600	0	1,057	1,711	96	1,057	1,711	20,000	20,100	0	1,057	2,038	6	1,057	2,038	24,500	24,600
15,600	15,700	0	1,057	1,722	94	1,057	1,722	20,100	20,200	0	1,057	2,038	4	1,057	2,038	24,600	24,700
15,700	15,800	0	1,057	1,733	92	1,057	1,733	20,200	20,300	0	1,057	2,038	2	1,057	2,038	24,700	24,800
15,800	15,900	0	1,057	1,744	90	1,057	1,744	20,300	20,400	0	1,057	2,038	0	1,057	2,038	24,800	24,900
15,900	16,000	0	1,057	1,755	88	1,057	1,755	20,400	20,500	0	1,057	2,038	0	1,057	2,038	24,900	25,000
16,000	16,100	0	1,057	1,766	86	1,057	1,766	20,500	20,600	0	1,057	2,038	0	1,057	2,038	25,000	25,100
16,100	16,200	0	1,057	1,777	84	1,057	1,777	20,600	20,700	0	1,057	2,038	0	1,057	2,038	25,100	25,200
16,200	16,300	0	1,057	1,788	82	1,057	1,788	20,700	20,800	0	1,057	2,038	0	1,057	2,038	25,200	25,300
16,300	16,400	0	1,057	1,799	80	1,057	1,799	20,800	20,900	0	1,057	2,038	0	1,057	2,038	25,300	25,400
16,400	16,500	0	1,057	1,810	78	1,057	1,810	20,900	21,000	0	1,057	2,038	0	1,057	2,038	25,400	25,500
16,500	16,600	0	1,057	1,821	76	1,057	1,821	21,000	21,100	0	1,057	2,038	0	1,057	2,038	25,500	25,600
16,600	16,700	0	1,057	1,832	74	1,057	1,832	21,100	21,200	0	1,057	2,038	0	1,057	2,038	25,600	25,700
16,700	16,800	0	1,057	1,843	72	1,057	1,843	21,200	21,300	0	1,057	2,038	0	1,057	2,038	25,700	25,800
16,800	16,900	0	1,057	1,854	70	1,057	1,854	21,300	21,400	0	1,057	2,038	0	1,057	2,038	25,800	25,900
16,900	17,000	0	1,057	1,865	68	1,057	1,865	21,400	21,500	0	1,057	2,038	0	1,057	2,038	25,900	26,000
17,000	17,100	0	1,057	1,876	66	1,057	1,876	21,500	21,600	0	1,055	2,038	0	1,057	2,038	26,000	26,100
17,100	17,200	0	1,057	1,887	64	1,057	1,887	21,600	21,700	0	1,049	2,038	0	1,057	2,038	26,100	26,200
17,200	17,300	0	1,057	1,898	62	1,057	1,898	21,700	21,800	0	1,043	2,038	0	1,057	2,038	26,200	26,300
17,300	17,400	0	1,057	1,909	60	1,057	1,909	21,800	21,900	0	1,037	2,038	0	1,057	2,038	26,300	26,400
17,400	17,500	0	1,057	1,920	58	1,057	1,920	21,900	22,000	0	1,031	2,038	0	1,057	2,038	26,400	26,500
17,500	17,600	0	1,057	1,931	56	1,057	1,931	22,000	22,100	0	1,025	2,038	0	1,057	2,038	26,500	26,600
17,600	17,700	0	1,057	1,942	54	1,057	1,942	22,100	22,200	0	1,019	2,038	0	1,057	2,038	26,600	26,700
17,700	17,800	0	1,057	1,953	52	1,057	1,953	22,200	22,300	0	1,013	2,038	0	1,057	2,038	26,700	26,800
17,800	17,900	0	1,057	1,964	50	1,057	1,964	22,300	22,400	0	1,007	2,038	0	1,057	2,038	26,800	26,900
17,900	18,000	0	1,057	1,975	48	1,057	1,975	22,400	22,500	0	1,001	2,038	0	1,057	2,038	26,900	27,000

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

If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:			If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:				
at least	but less than	no children	one child	two children	no children	one child	two children	at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children
		your credit is			your credit is					your credit is			your credit is				
27,000	27,100	0	724	1,874	0	1,056	2,038	31,500	31,600	0	453	1,387	31,500	31,600	0	785	1,984
27,100	27,200	0	718	1,863	0	1,050	2,038	31,600	31,700	0	447	1,376	31,600	31,700	0	779	1,973
27,200	27,300	0	712	1,852	0	1,044	2,038	31,700	31,800	0	441	1,365	31,700	31,800	0	773	1,963
27,300	27,400	0	706	1,841	0	1,038	2,038	31,800	31,900	0	435	1,354	31,800	31,900	0	767	1,952
27,400	27,500	0	700	1,831	0	1,032	2,038	31,900	32,000	0	429	1,344	31,900	32,000	0	761	1,941
27,500	27,600	0	694	1,820	0	1,026	2,038	32,000	32,100	0	423	1,333	32,000	32,100	0	755	1,930
27,600	27,700	0	688	1,809	0	1,020	2,038	32,100	32,200	0	417	1,322	32,100	32,200	0	749	1,919
27,700	27,800	0	682	1,798	0	1,014	2,038	32,200	32,300	0	411	1,311	32,200	32,300	0	743	1,908
27,800	27,900	0	675	1,787	0	1,008	2,038	32,300	32,400	0	405	1,300	32,300	32,400	0	737	1,898
27,900	28,000	0	669	1,776	0	1,002	2,038	32,400	32,500	0	399	1,290	32,400	32,500	0	731	1,887
28,000	28,100	0	663	1,766	0	996	2,038	32,500	32,600	0	393	1,279	32,500	32,600	0	725	1,876
28,100	28,200	0	657	1,755	0	990	2,038	32,600	32,700	0	387	1,268	32,600	32,700	0	719	1,865
28,200	28,300	0	651	1,744	0	984	2,038	32,700	32,800	0	381	1,257	32,700	32,800	0	713	1,854
28,300	28,400	0	645	1,733	0	978	2,038	32,800	32,900	0	374	1,246	32,800	32,900	0	707	1,844
28,400	28,500	0	639	1,722	0	972	2,038	32,900	33,000	0	368	1,235	32,900	33,000	0	701	1,833
28,500	28,600	0	633	1,712	0	966	2,038	33,000	33,100	0	362	1,225	33,000	33,100	0	695	1,822
28,600	28,700	0	627	1,701	0	960	2,038	33,100	33,200	0	356	1,214	33,100	33,200	0	689	1,811
28,700	28,800	0	621	1,690	0	954	2,038	33,200	33,300	0	350	1,203	33,200	33,300	0	683	1,800
28,800	28,900	0	615	1,679	0	948	2,038	33,300	33,400	0	344	1,192	33,300	33,400	0	677	1,789
28,900	29,000	0	609	1,668	0	942	2,038	33,400	33,500	0	338	1,181	33,400	33,500	0	671	1,779
29,000	29,100	0	603	1,657	0	936	2,038	33,500	33,600	0	332	1,171	33,500	33,600	0	665	1,768
29,100	29,200	0	597	1,647	0	930	2,038	33,600	33,700	0	326	1,160	33,600	33,700	0	659	1,757
29,200	29,300	0	591	1,636	0	924	2,038	33,700	33,800	0	320	1,149	33,700	33,800	0	653	1,746
29,300	29,400	0	585	1,625	0	917	2,038	33,800	33,900	0	314	1,138	33,800	33,900	0	647	1,735
29,400	29,500	0	579	1,614	0	911	2,038	33,900	34,000	0	308	1,127	33,900	34,000	0	641	1,725
29,500	29,600	0	573	1,603	0	905	2,038	34,000	34,100	0	302	1,116	34,000	34,100	0	635	1,714
29,600	29,700	0	567	1,593	0	899	2,038	34,100	34,200	0	296	1,106	34,100	34,200	0	629	1,703
29,700	29,800	0	561	1,582	0	893	2,038	34,200	34,300	0	290	1,095	34,200	34,300	0	623	1,692
29,800	29,900	0	555	1,571	0	887	2,038	34,300	34,400	0	284	1,084	34,300	34,400	0	616	1,681
29,900	30,000	0	549	1,560	0	881	2,038	34,400	34,500	0	278	1,073	34,400	34,500	0	610	1,670
30,000	30,100	0	543	1,549	0	875	2,038	34,500	34,600	0	272	1,062	34,500	34,600	0	604	1,660
30,100	30,200	0	537	1,538	0	869	2,038	34,600	34,700	0	266	1,052	34,600	34,700	0	598	1,649
30,200	30,300	0	531	1,528	0	863	2,038	34,700	34,800	0	260	1,041	34,700	34,800	0	592	1,638
30,300	30,400	0	525	1,517	0	857	2,038	34,800	34,900	0	254	1,030	34,800	34,900	0	586	1,627
30,400	30,500	0	519	1,506	0	851	2,038	34,900	35,000	0	248	1,019	34,900	35,000	0	580	1,616
30,500	30,600	0	513	1,495	0	845	2,038	35,000	35,100	0	242	1,008	35,000	35,100	0	574	1,606
30,600	30,700	0	507	1,484	0	839	2,038	35,100	35,200	0	236	997	35,100	35,200	0	568	1,595
30,700	30,800	0	501	1,473	0	833	2,038	35,200	35,300	0	230	987	35,200	35,300	0	562	1,584
30,800	30,900	0	495	1,463	0	827	2,038	35,300	35,400	0	224	976	35,300	35,400	0	556	1,573
30,900	31,000	0	489	1,452	0	821	2,038	35,400	35,500	0	218	965	35,400	35,500	0	550	1,562
31,000	31,100	0	483	1,441	0	815	2,038	35,500	35,600	0	212	954	35,500	35,600	0	544	1,551
31,100	31,200	0	477	1,430	0	809	2,038	35,600	35,700	0	206	943	35,600	35,700	0	538	1,541
31,200	31,300	0	471	1,419	0	803	2,038	35,700	35,800	0	200	932	35,700	35,800	0	532	1,530
31,300	31,400	0	465	1,409	0	797	2,038	35,800	35,900	0	194	922	35,800	35,900	0	526	1,519
31,400	31,500	0	459	1,398	0	791	1,995	35,900	36,000	0	188	911	35,900	36,000	0	520	1,508

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

If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:			If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:				
at least	but less than	no children	one child	two children	no children	one child	two children	at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children
		your credit is			your credit is					your credit is			your credit is				
40,500	40,600	0	0	413	0	243	1,010	43,700	43,800	0	0	67	43,700	43,800	0	0	664
40,600	40,700	0	0	402	0	237	1,000	43,800	43,900	0	0	56	43,800	43,900	0	45	653
40,700	40,800	0	0	391	0	231	989	43,900	44,000	0	0	45	43,900	44,000	0	39	643
40,800	40,900	0	0	381	0	225	978	44,000	44,100	0	0	34	44,000	44,100	0	33	632
40,900	41,000	0	0	370	0	219	967	44,100	44,200	0	0	24	44,100	44,200	0	27	621
41,000	41,100	0	0	359	0	213	956	44,200	44,300	0	0	13	44,200	44,300	0	21	610
41,100	41,200	0	0	348	0	207	945	44,300	44,400	0	0	2	44,300	44,400	0	14	599
41,200	41,300	0	0	337	0	201	935	44,400	44,500	0	0	0	44,400	44,500	0	8	588
41,300	41,400	0	0	327	0	195	924	44,500	44,600	0	0	0	44,500	44,600	0	2	578
41,400	41,500	0	0	316	0	189	913	44,600	44,700	0	0	0	44,600	44,700	0	0	567
41,500	41,600	0	0	305	0	183	902	44,700	44,800	0	0	0	44,700	44,800	0	0	556
41,600	41,700	0	0	294	0	177	891	44,800	44,900	0	0	0	44,800	44,900	0	0	545
41,700	41,800	0	0	283	0	171	881	44,900	45,000	0	0	0	44,900	45,000	0	0	534
41,800	41,900	0	0	272	0	165	870	45,000	45,100	0	0	0	45,000	45,100	0	0	524
41,900	42,000	0	0	262	0	159	859	45,100	45,200	0	0	0	45,100	45,200	0	0	513
42,000	42,100	0	0	251	0	153	848	45,200	45,300	0	0	0	45,200	45,300	0	0	502
42,100	42,200	0	0	240	0	147	837	45,300	45,400	0	0	0	45,300	45,400	0	0	491
42,200	42,300	0	0	229	0	141	826	45,400	45,500	0	0	0	45,400	45,500	0	0	480
42,300	42,400	0	0	218	0	135	816	45,500	45,600	0	0	0	45,500	45,600	0	0	469
42,400	42,500	0	0	208	0	129	805	45,600	45,700	0	0	0	45,600	45,700	0	0	459
42,500	42,600	0	0	197	0	123	794	45,700	45,800	0	0	0	45,700	45,800	0	0	448
42,600	42,700	0	0	186	0	117	783	45,800	45,900	0	0	0	45,800	45,900	0	0	437
42,700	42,800	0	0	175	0	111	772	45,900	46,000	0	0	0	45,900	46,000	0	0	426
42,800	42,900	0	0	164	0	105	762	46,000	46,100	0	0	0	46,000	46,100	0	0	415
42,900	43,000	0	0	153	0	99	751	46,100	46,200	0	0	0	46,100	46,200	0	0	404
43,000	43,100	0	0	143	0	93	740	46,200	46,300	0	0	0	46,200	46,300	0	0	394
43,100	43,200	0	0	132	0	87	729	46,300	46,400	0	0	0	46,300	46,400	0	0	383
43,200	43,300	0	0	121	0	81	718	46,400	46,500	0	0	0	46,400	46,500	0	0	372
43,300	43,400	0	0	110	0	75	707	46,500	46,600	0	0	0	46,500	46,600	0	0	361
43,400	43,500	0	0	99	0	69	697	46,600	46,700	0	0	0	46,600	46,700	0	0	350
43,500	43,600	0	0	89	0	63	686	46,700	46,800	0	0	0	46,700	46,800	0	0	340
43,600	43,700	0	0	78	0	57	675	46,800	46,900	0	0	0	46,800	46,900	0	0	329

2015 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
\$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

2015 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
14,900	15,000	800	800	800	800	19,900	20,000	1,067	1,067	1,095	1,067	24,900	25,000	1,335	1,335	1,447	1,335
15,000	15,100	805	805	805	805	20,000	20,100	1,073	1,073	1,102	1,073	25,000	25,100	1,340	1,340	1,454	1,340
15,100	15,200	811	811	811	811	20,100	20,200	1,078	1,078	1,109	1,078	25,100	25,200	1,347	1,346	1,461	1,346
15,200	15,300	816	816	816	816	20,200	20,300	1,083	1,083	1,116	1,083	25,200	25,300	1,354	1,351	1,469	1,351
15,300	15,400	821	821	821	821	20,300	20,400	1,089	1,089	1,123	1,089	25,300	25,400	1,361	1,356	1,476	1,356
15,400	15,500	827	827	827	827	20,400	20,500	1,094	1,094	1,130	1,094	25,400	25,500	1,368	1,362	1,483	1,362
15,500	15,600	832	832	832	832	20,500	20,600	1,099	1,099	1,137	1,099	25,500	25,600	1,375	1,367	1,490	1,367
15,600	15,700	837	837	837	837	20,600	20,700	1,105	1,105	1,144	1,105	25,600	25,700	1,382	1,372	1,497	1,372
15,700	15,800	843	843	843	843	20,700	20,800	1,110	1,110	1,151	1,110	25,700	25,800	1,389	1,378	1,504	1,378
15,800	15,900	848	848	848	848	20,800	20,900	1,115	1,115	1,158	1,115	25,800	25,900	1,396	1,383	1,511	1,383
15,900	16,000	853	853	853	853	20,900	21,000	1,121	1,121	1,165	1,121	25,900	26,000	1,403	1,388	1,518	1,388
16,000	16,100	859	859	859	859	21,000	21,100	1,126	1,126	1,172	1,126	26,000	26,100	1,410	1,394	1,525	1,394
16,100	16,200	864	864	864	864	21,100	21,200	1,132	1,132	1,179	1,132	26,100	26,200	1,417	1,399	1,532	1,399
16,200	16,300	869	869	869	869	21,200	21,300	1,137	1,137	1,187	1,137	26,200	26,300	1,424	1,404	1,539	1,404
16,300	16,400	875	875	875	875	21,300	21,400	1,142	1,142	1,194	1,142	26,300	26,400	1,431	1,410	1,546	1,410
16,400	16,500	880	880	880	880	21,400	21,500	1,148	1,148	1,201	1,148	26,400	26,500	1,439	1,415	1,553	1,415
16,500	16,600	885	885	885	885	21,500	21,600	1,153	1,153	1,208	1,153	26,500	26,600	1,446	1,420	1,560	1,420
16,600	16,700	891	891	891	891	21,600	21,700	1,158	1,158	1,215	1,158	26,600	26,700	1,453	1,426	1,567	1,426
16,700	16,800	896	896	896	896	21,700	21,800	1,164	1,164	1,222	1,164	26,700	26,800	1,460	1,431	1,574	1,431
16,800	16,900	901	901	901	901	21,800	21,900	1,169	1,169	1,229	1,169	26,800	26,900	1,467	1,436	1,581	1,436
16,900	17,000	907	907	907	907	21,900	22,000	1,174	1,174	1,236	1,174	26,900	27,000	1,474	1,442	1,588	1,442
17,000	17,100	912	912	912	912	22,000	22,100	1,180	1,180	1,243	1,180	27,000	27,100	1,481	1,447	1,595	1,447
17,100	17,200	918	918	918	918	22,100	22,200	1,185	1,185	1,250	1,185	27,100	27,200	1,488	1,453	1,602	1,453
17,200	17,300	923	923	923	923	22,200	22,300	1,190	1,190	1,257	1,190	27,200	27,300	1,495	1,458	1,610	1,458
17,300	17,400	928	928	928	928	22,300	22,400	1,196	1,196	1,264	1,196	27,300	27,400	1,502	1,463	1,617	1,463
17,400	17,500	934	934	934	934	22,400	22,500	1,201	1,201	1,271	1,201	27,400	27,500	1,509	1,469	1,624	1,469
17,500	17,600	939	939	939	939	22,500	22,600	1,206	1,206	1,278	1,206	27,500	27,600	1,516	1,474	1,631	1,474
17,600	17,700	944	944	944	944	22,600	22,700	1,212	1,212	1,285	1,212	27,600	27,700	1,523	1,479	1,638	1,479
17,700	17,800	950	950	950	950	22,700	22,800	1,217	1,217	1,292	1,217	27,700	27,800	1,530	1,485	1,645	1,485
17,800	17,900	955	955	955	955	22,800	22,900	1,222	1,222	1,299	1,222	27,800	27,900	1,537	1,490	1,652	1,490
17,900	18,000	960	960	960	960	22,900	23,000	1,228	1,228	1,306	1,228	27,900	28,000	1,544	1,495	1,659	1,495
18,000	18,100	966	966	966	966	23,000	23,100	1,233	1,233	1,313	1,233	28,000	28,100	1,551	1,501	1,666	1,501
18,100	18,200	971	971	971	971	23,100	23,200	1,239	1,239	1,320	1,239	28,100	28,200	1,558	1,506	1,673	1,506
18,200	18,300	976	976	976	976	23,200	23,300	1,244	1,244	1,328	1,244	28,200	28,300	1,565	1,511	1,680	1,511
18,300	18,400	982	982	982	982	23,300	23,400	1,249	1,249	1,335	1,249	28,300	28,400	1,572	1,517	1,687	1,517
18,400	18,500	987	987	989	987	23,400	23,500	1,255	1,255	1,342	1,255	28,400	28,500	1,580	1,522	1,694	1,522
18,500	18,600	992	992	996	992	23,500	23,600	1,260	1,260	1,349	1,260	28,500	28,600	1,587	1,527	1,701	1,527
18,600	18,700	998	998	1,003	998	23,600	23,700	1,265	1,265	1,356	1,265	28,600	28,700	1,594	1,533	1,708	1,533
18,700	18,800	1,003	1,003	1,010	1,003	23,700	23,800	1,271	1,271	1,363	1,271	28,700	28,800	1,601	1,538	1,715	1,538
18,800	18,900	1,008	1,008	1,017	1,008	23,800	23,900	1,276	1,276	1,370	1,276	28,800	28,900	1,608	1,543	1,722	1,543
18,900	19,000	1,014	1,014	1,024	1,014	23,900	24,000	1,281	1,281	1,377	1,281	28,900	29,000	1,615	1,549	1,729	1,549
19,000	19,100	1,019	1,019	1,031	1,019	24,000	24,100	1,287	1,287	1,384	1,287	29,000	29,100	1,622	1,554	1,736	1,554
19,100	19,200	1,025	1,025	1,038	1,025	24,100	24,200	1,292	1,292	1,391	1,292	29,100	29,200	1,629	1,560	1,743	1,560
19,200	19,300	1,030	1,030	1,046	1,030	24,200	24,300	1,297	1,297	1,398	1,297	29,200	29,300	1,636	1,565	1,751	1,565
19,300	19,400	1,035	1,035	1,053	1,035	24,300	24,400	1,303	1,303	1,405	1,303	29,300	29,400	1,643	1,570	1,758	1,570
19,400	19,500	1,041	1,041	1,060	1,041	24,400	24,500	1,308	1,308	1,412	1,308	29,400	29,500	1,650	1,576	1,765	1,576
19,500	19,600	1,046	1,046	1,067	1,046	24,500	24,600	1,313	1,313	1,419	1,313	29,500	29,600	1,657	1,581	1,772	1,581
19,600	19,700	1,051	1,051	1,074	1,051	24,600	24,700	1,319	1,319	1,426	1,319	29,600	29,700	1,664	1,586	1,779	1,586
19,700	19,800	1,057	1,057	1,081	1,057	24,700	24,800	1,324	1,324	1,433	1,324	29,700	29,800	1,671	1,592	1,786	1,592
19,800	19,900	1,062	1,062	1,088	1,062	24,800	24,900	1,329	1,329	1,440	1,329	29,800	29,900	1,678	1,597	1,793	1,597

2015 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
29,900	30,000	1,685	1,602	1,800	1,602	34,900	35,000	2,038	1,870	2,152	1,939	39,900	40,000	2,390	2,193	2,505	2,292
30,000	30,100	1,692	1,608	1,807	1,608	35,000	35,100	2,045	1,875	2,159	1,946	40,000	40,100	2,397	2,200	2,512	2,299
30,100	30,200	1,699	1,613	1,814	1,613	35,100	35,200	2,052	1,881	2,166	1,953	40,100	40,200	2,404	2,208	2,519	2,306
30,200	30,300	1,706	1,618	1,821	1,618	35,200	35,300	2,059	1,886	2,174	1,960	40,200	40,300	2,411	2,215	2,526	2,313
30,300	30,400	1,713	1,624	1,828	1,624	35,300	35,400	2,066	1,891	2,181	1,967	40,300	40,400	2,418	2,222	2,533	2,320
30,400	30,500	1,721	1,629	1,835	1,629	35,400	35,500	2,073	1,897	2,188	1,974	40,400	40,500	2,426	2,229	2,540	2,327
30,500	30,600	1,728	1,634	1,842	1,634	35,500	35,600	2,080	1,902	2,195	1,981	40,500	40,600	2,433	2,236	2,547	2,334
30,600	30,700	1,735	1,640	1,849	1,640	35,600	35,700	2,087	1,907	2,202	1,989	40,600	40,700	2,440	2,243	2,554	2,341
30,700	30,800	1,742	1,645	1,856	1,645	35,700	35,800	2,094	1,913	2,209	1,996	40,700	40,800	2,447	2,250	2,561	2,348
30,800	30,900	1,749	1,650	1,863	1,650	35,800	35,900	2,101	1,918	2,216	2,003	40,800	40,900	2,454	2,257	2,568	2,355
30,900	31,000	1,756	1,656	1,870	1,657	35,900	36,000	2,108	1,923	2,223	2,010	40,900	41,000	2,461	2,264	2,575	2,362
31,000	31,100	1,763	1,661	1,877	1,664	36,000	36,100	2,115	1,929	2,230	2,017	41,000	41,100	2,468	2,271	2,582	2,369
31,100	31,200	1,770	1,667	1,884	1,671	36,100	36,200	2,122	1,934	2,237	2,024	41,100	41,200	2,475	2,278	2,589	2,376
31,200	31,300	1,777	1,672	1,892	1,678	36,200	36,300	2,129	1,939	2,244	2,031	41,200	41,300	2,482	2,285	2,597	2,383
31,300	31,400	1,784	1,677	1,899	1,685	36,300	36,400	2,136	1,945	2,251	2,038	41,300	41,400	2,489	2,292	2,604	2,390
31,400	31,500	1,791	1,683	1,906	1,692	36,400	36,500	2,144	1,950	2,258	2,045	41,400	41,500	2,496	2,299	2,611	2,397
31,500	31,600	1,798	1,688	1,913	1,699	36,500	36,600	2,151	1,955	2,265	2,052	41,500	41,600	2,503	2,306	2,618	2,404
31,600	31,700	1,805	1,693	1,920	1,707	36,600	36,700	2,158	1,961	2,272	2,059	41,600	41,700	2,510	2,313	2,625	2,412
31,700	31,800	1,812	1,699	1,927	1,714	36,700	36,800	2,165	1,968	2,279	2,066	41,700	41,800	2,517	2,320	2,632	2,419
31,800	31,900	1,819	1,704	1,934	1,721	36,800	36,900	2,172	1,975	2,286	2,073	41,800	41,900	2,524	2,327	2,639	2,426
31,900	32,000	1,826	1,709	1,941	1,728	36,900	37,000	2,179	1,982	2,293	2,080	41,900	42,000	2,531	2,334	2,646	2,433
32,000	32,100	1,833	1,715	1,948	1,735	37,000	37,100	2,186	1,989	2,300	2,087	42,000	42,100	2,538	2,341	2,653	2,440
32,100	32,200	1,840	1,720	1,955	1,742	37,100	37,200	2,193	1,996	2,307	2,094	42,100	42,200	2,545	2,349	2,660	2,447
32,200	32,300	1,847	1,725	1,962	1,749	37,200	37,300	2,200	2,003	2,315	2,101	42,200	42,300	2,552	2,356	2,667	2,454
32,300	32,400	1,854	1,731	1,969	1,756	37,300	37,400	2,207	2,010	2,322	2,108	42,300	42,400	2,559	2,363	2,674	2,461
32,400	32,500	1,862	1,736	1,976	1,763	37,400	37,500	2,214	2,017	2,329	2,115	42,400	42,500	2,567	2,370	2,681	2,468
32,500	32,600	1,869	1,741	1,983	1,770	37,500	37,600	2,221	2,024	2,336	2,122	42,500	42,600	2,574	2,377	2,688	2,475
32,600	32,700	1,876	1,747	1,990	1,777	37,600	37,700	2,228	2,031	2,343	2,130	42,600	42,700	2,581	2,384	2,695	2,482
32,700	32,800	1,883	1,752	1,997	1,784	37,700	37,800	2,235	2,038	2,350	2,137	42,700	42,800	2,588	2,391	2,702	2,489
32,800	32,900	1,890	1,757	2,004	1,791	37,800	37,900	2,242	2,045	2,357	2,144	42,800	42,900	2,595	2,398	2,709	2,496
32,900	33,000	1,897	1,763	2,011	1,798	37,900	38,000	2,249	2,052	2,364	2,151	42,900	43,000	2,602	2,405	2,716	2,503
33,000	33,100	1,904	1,768	2,018	1,805	38,000	38,100	2,256	2,059	2,371	2,158	43,000	43,100	2,609	2,412	2,723	2,510
33,100	33,200	1,911	1,774	2,025	1,812	38,100	38,200	2,263	2,067	2,378	2,165	43,100	43,200	2,616	2,419	2,730	2,517
33,200	33,300	1,918	1,779	2,033	1,819	38,200	38,300	2,270	2,074	2,385	2,172	43,200	43,300	2,623	2,426	2,738	2,524
33,300	33,400	1,925	1,784	2,040	1,826	38,300	38,400	2,277	2,081	2,392	2,179	43,300	43,400	2,630	2,433	2,745	2,531
33,400	33,500	1,932	1,790	2,047	1,833	38,400	38,500	2,285	2,088	2,399	2,186	43,400	43,500	2,637	2,440	2,752	2,538
33,500	33,600	1,939	1,795	2,054	1,840	38,500	38,600	2,292	2,095	2,406	2,193	43,500	43,600	2,644	2,447	2,759	2,545
33,600	33,700	1,946	1,800	2,061	1,848	38,600	38,700	2,299	2,102	2,413	2,200	43,600	43,700	2,651	2,454	2,766	2,553
33,700	33,800	1,953	1,806	2,068	1,855	38,700	38,800	2,306	2,109	2,420	2,207	43,700	43,800	2,658	2,461	2,773	2,560
33,800	33,900	1,960	1,811	2,075	1,862	38,800	38,900	2,313	2,116	2,427	2,214	43,800	43,900	2,665	2,468	2,780	2,567
33,900	34,000	1,967	1,816	2,082	1,869	38,900	39,000	2,320	2,123	2,434	2,221	43,900	44,000	2,672	2,475	2,787	2,574
34,000	34,100	1,974	1,822	2,089	1,876	39,000	39,100	2,327	2,130	2,441	2,228	44,000	44,100	2,679	2,482	2,794	2,581
34,100	34,200	1,981	1,827	2,096	1,883	39,100	39,200	2,334	2,137	2,448	2,235	44,100	44,200	2,686	2,490	2,801	2,588
34,200	34,300	1,988	1,832	2,103	1,890	39,200	39,300	2,341	2,144	2,456	2,242	44,200	44,300	2,693	2,497	2,808	2,595
34,300	34,400	1,995	1,838	2,110	1,897	39,300	39,400	2,348	2,151	2,463	2,249	44,300	44,400	2,700	2,504	2,815	2,602
34,400	34,500	2,003	1,843	2,117	1,904	39,400	39,500	2,355	2,158	2,470	2,256	44,400	44,500	2,708	2,511	2,822	2,609
34,500	34,600	2,010	1,848	2,124	1,911	39,500	39,600	2,362	2,165	2,477	2,263	44,500	44,600	2,715	2,518	2,829	2,616
34,600	34,700	2,017	1,854	2,131	1,918	39,600	39,700	2,369	2,172	2,484	2,271	44,600	44,700	2,722	2,525	2,836	2,623
34,700	34,800	2,024	1,859	2,138	1,925	39,700	39,800	2,376	2,179	2,491	2,278	44,700	44,800	2,729	2,532	2,843	2,630
34,800	34,900	2,031	1,864	2,145	1,932	39,800	39,900	2,383	2,186	2,498	2,285	44,800	44,900	2,736	2,539	2,850	2,637

2015 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
44,900	45,000	2,743	2,546	2,857	2,644	49,900	50,000	3,095	2,898	3,210	2,997	54,900	55,000	3,448	3,251	3,562	3,349
45,000	45,100	2,750	2,553	2,864	2,651	50,000	50,100	3,102	2,905	3,217	3,004	55,000	55,100	3,455	3,258	3,569	3,356
45,100	45,200	2,757	2,560	2,871	2,658	50,100	50,200	3,109	2,913	3,224	3,011	55,100	55,200	3,462	3,265	3,576	3,363
45,200	45,300	2,764	2,567	2,879	2,665	50,200	50,300	3,116	2,920	3,231	3,018	55,200	55,300	3,469	3,272	3,584	3,370
45,300	45,400	2,771	2,574	2,886	2,672	50,300	50,400	3,123	2,927	3,238	3,025	55,300	55,400	3,476	3,279	3,591	3,377
45,400	45,500	2,778	2,581	2,893	2,679	50,400	50,500	3,131	2,934	3,245	3,032	55,400	55,500	3,483	3,286	3,598	3,384
45,500	45,600	2,785	2,588	2,900	2,686	50,500	50,600	3,138	2,941	3,252	3,039	55,500	55,600	3,490	3,293	3,605	3,391
45,600	45,700	2,792	2,595	2,907	2,694	50,600	50,700	3,145	2,948	3,259	3,046	55,600	55,700	3,497	3,300	3,612	3,399
45,700	45,800	2,799	2,602	2,914	2,701	50,700	50,800	3,152	2,955	3,266	3,053	55,700	55,800	3,504	3,307	3,619	3,406
45,800	45,900	2,806	2,609	2,921	2,708	50,800	50,900	3,159	2,962	3,273	3,060	55,800	55,900	3,511	3,314	3,626	3,413
45,900	46,000	2,813	2,616	2,928	2,715	50,900	51,000	3,166	2,969	3,280	3,067	55,900	56,000	3,518	3,321	3,633	3,420
46,000	46,100	2,820	2,623	2,935	2,722	51,000	51,100	3,173	2,976	3,287	3,074	56,000	56,100	3,525	3,328	3,640	3,427
46,100	46,200	2,827	2,631	2,942	2,729	51,100	51,200	3,180	2,983	3,294	3,081	56,100	56,200	3,532	3,336	3,647	3,434
46,200	46,300	2,834	2,638	2,949	2,736	51,200	51,300	3,187	2,990	3,302	3,088	56,200	56,300	3,539	3,343	3,654	3,441
46,300	46,400	2,841	2,645	2,956	2,743	51,300	51,400	3,194	2,997	3,309	3,095	56,300	56,400	3,546	3,350	3,661	3,448
46,400	46,500	2,849	2,652	2,963	2,750	51,400	51,500	3,201	3,004	3,316	3,102	56,400	56,500	3,554	3,357	3,668	3,455
46,500	46,600	2,856	2,659	2,970	2,757	51,500	51,600	3,208	3,011	3,323	3,109	56,500	56,600	3,561	3,364	3,675	3,462
46,600	46,700	2,863	2,666	2,977	2,764	51,600	51,700	3,215	3,018	3,330	3,117	56,600	56,700	3,568	3,371	3,682	3,469
46,700	46,800	2,870	2,673	2,984	2,771	51,700	51,800	3,222	3,025	3,337	3,124	56,700	56,800	3,575	3,378	3,689	3,476
46,800	46,900	2,877	2,680	2,991	2,778	51,800	51,900	3,229	3,032	3,344	3,131	56,800	56,900	3,582	3,385	3,696	3,483
46,900	47,000	2,884	2,687	2,998	2,785	51,900	52,000	3,236	3,039	3,351	3,138	56,900	57,000	3,589	3,392	3,703	3,490
47,000	47,100	2,891	2,694	3,005	2,792	52,000	52,100	3,243	3,046	3,358	3,145	57,000	57,100	3,596	3,399	3,710	3,497
47,100	47,200	2,898	2,701	3,012	2,799	52,100	52,200	3,250	3,054	3,365	3,152	57,100	57,200	3,603	3,406	3,717	3,504
47,200	47,300	2,905	2,708	3,020	2,806	52,200	52,300	3,257	3,061	3,372	3,159	57,200	57,300	3,610	3,413	3,725	3,511
47,300	47,400	2,912	2,715	3,027	2,813	52,300	52,400	3,264	3,068	3,379	3,166	57,300	57,400	3,617	3,420	3,732	3,518
47,400	47,500	2,919	2,722	3,034	2,820	52,400	52,500	3,272	3,075	3,386	3,173	57,400	57,500	3,624	3,427	3,739	3,525
47,500	47,600	2,926	2,729	3,041	2,827	52,500	52,600	3,279	3,082	3,393	3,180	57,500	57,600	3,631	3,434	3,746	3,532
47,600	47,700	2,933	2,736	3,048	2,835	52,600	52,700	3,286	3,089	3,400	3,187	57,600	57,700	3,638	3,441	3,753	3,540
47,700	47,800	2,940	2,743	3,055	2,842	52,700	52,800	3,293	3,096	3,407	3,194	57,700	57,800	3,645	3,448	3,760	3,547
47,800	47,900	2,947	2,750	3,062	2,849	52,800	52,900	3,300	3,103	3,414	3,201	57,800	57,900	3,652	3,455	3,767	3,554
47,900	48,000	2,954	2,757	3,069	2,856	52,900	53,000	3,307	3,110	3,421	3,208	57,900	58,000	3,659	3,462	3,774	3,561
48,000	48,100	2,961	2,764	3,076	2,863	53,000	53,100	3,314	3,117	3,428	3,215	58,000	58,100	3,666	3,469	3,781	3,568
48,100	48,200	2,968	2,772	3,083	2,870	53,100	53,200	3,321	3,124	3,435	3,222	58,100	58,200	3,673	3,477	3,788	3,575
48,200	48,300	2,975	2,779	3,090	2,877	53,200	53,300	3,328	3,131	3,443	3,229	58,200	58,300	3,680	3,484	3,795	3,582
48,300	48,400	2,982	2,786	3,097	2,884	53,300	53,400	3,335	3,138	3,450	3,236	58,300	58,400	3,687	3,491	3,802	3,589
48,400	48,500	2,990	2,793	3,104	2,891	53,400	53,500	3,342	3,145	3,457	3,243	58,400	58,500	3,695	3,498	3,809	3,596
48,500	48,600	2,997	2,800	3,111	2,898	53,500	53,600	3,349	3,152	3,464	3,250	58,500	58,600	3,702	3,505	3,816	3,603
48,600	48,700	3,004	2,807	3,118	2,905	53,600	53,700	3,356	3,159	3,471	3,258	58,600	58,700	3,709	3,512	3,823	3,610
48,700	48,800	3,011	2,814	3,125	2,912	53,700	53,800	3,363	3,166	3,478	3,265	58,700	58,800	3,716	3,519	3,830	3,617
48,800	48,900	3,018	2,821	3,132	2,919	53,800	53,900	3,370	3,173	3,485	3,272	58,800	58,900	3,723	3,526	3,837	3,624
48,900	49,000	3,025	2,828	3,139	2,926	53,900	54,000	3,377	3,180	3,492	3,279	58,900	59,000	3,730	3,533	3,844	3,631
49,000	49,100	3,032	2,835	3,146	2,933	54,000	54,100	3,384	3,187	3,499	3,286	59,000	59,100	3,737	3,540	3,851	3,638
49,100	49,200	3,039	2,842	3,153	2,940	54,100	54,200	3,391	3,195	3,506	3,293	59,100	59,200	3,744	3,547	3,858	3,645
49,200	49,300	3,046	2,849	3,161	2,947	54,200	54,300	3,398	3,202	3,513	3,300	59,200	59,300	3,751	3,554	3,866	3,652
49,300	49,400	3,053	2,856	3,168	2,954	54,300	54,400	3,405	3,209	3,520	3,307	59,300	59,400	3,758	3,561	3,873	3,659
49,400	49,500	3,060	2,863	3,175	2,961	54,400	54,500	3,413	3,216	3,527	3,314	59,400	59,500	3,765	3,568	3,880	3,666
49,500	49,600	3,067	2,870	3,182	2,968	54,500	54,600	3,420	3,223	3,534	3,321	59,500	59,600	3,772	3,575	3,887	3,673
49,600	49,700	3,074	2,877	3,189	2,976	54,600	54,700	3,427	3,230	3,541	3,328	59,600	59,700	3,779	3,582	3,894	3,681
49,700	49,800	3,081	2,884	3,196	2,983	54,700	54,800	3,434	3,237	3,548	3,335	59,700	59,800	3,786	3,589	3,901	3,688
49,800	49,900	3,088	2,891	3,203	2,990	54,800	54,900	3,441	3,244	3,555	3,342	59,800	59,900	3,793	3,596	3,908	3,695

2015 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
59,900	60,000	3,800	3,603	3,915	3,702	64,900	65,000	4,153	3,956	4,267	4,054	69,900	70,000	4,505	4,308	4,620	4,407
60,000	60,100	3,807	3,610	3,922	3,709	65,000	65,100	4,160	3,963	4,274	4,061	70,000	70,100	4,512	4,315	4,627	4,414
60,100	60,200	3,814	3,618	3,929	3,716	65,100	65,200	4,167	3,970	4,281	4,068	70,100	70,200	4,519	4,323	4,634	4,421
60,200	60,300	3,821	3,625	3,936	3,723	65,200	65,300	4,174	3,977	4,289	4,075	70,200	70,300	4,526	4,330	4,641	4,428
60,300	60,400	3,828	3,632	3,943	3,730	65,300	65,400	4,181	3,984	4,296	4,082	70,300	70,400	4,533	4,337	4,648	4,435
60,400	60,500	3,836	3,639	3,950	3,737	65,400	65,500	4,188	3,991	4,303	4,089	70,400	70,500	4,541	4,344	4,655	4,442
60,500	60,600	3,843	3,646	3,957	3,744	65,500	65,600	4,195	3,998	4,310	4,096	70,500	70,600	4,548	4,351	4,662	4,449
60,600	60,700	3,850	3,653	3,964	3,751	65,600	65,700	4,202	4,005	4,317	4,104	70,600	70,700	4,555	4,358	4,669	4,456
60,700	60,800	3,857	3,660	3,971	3,758	65,700	65,800	4,209	4,012	4,324	4,111	70,700	70,800	4,562	4,365	4,676	4,463
60,800	60,900	3,864	3,667	3,978	3,765	65,800	65,900	4,216	4,019	4,331	4,118	70,800	70,900	4,569	4,372	4,683	4,470
60,900	61,000	3,871	3,674	3,985	3,772	65,900	66,000	4,223	4,026	4,338	4,125	70,900	71,000	4,576	4,379	4,690	4,477
61,000	61,100	3,878	3,681	3,992	3,779	66,000	66,100	4,230	4,033	4,345	4,132	71,000	71,100	4,583	4,386	4,697	4,484
61,100	61,200	3,885	3,688	3,999	3,786	66,100	66,200	4,237	4,041	4,352	4,139	71,100	71,200	4,590	4,393	4,704	4,491
61,200	61,300	3,892	3,695	4,007	3,793	66,200	66,300	4,244	4,048	4,359	4,146	71,200	71,300	4,597	4,400	4,712	4,498
61,300	61,400	3,899	3,702	4,014	3,800	66,300	66,400	4,251	4,055	4,366	4,153	71,300	71,400	4,604	4,407	4,719	4,505
61,400	61,500	3,906	3,709	4,021	3,807	66,400	66,500	4,259	4,062	4,373	4,160	71,400	71,500	4,611	4,414	4,726	4,512
61,500	61,600	3,913	3,716	4,028	3,814	66,500	66,600	4,266	4,069	4,380	4,167	71,500	71,600	4,618	4,421	4,733	4,519
61,600	61,700	3,920	3,723	4,035	3,822	66,600	66,700	4,273	4,076	4,387	4,174	71,600	71,700	4,625	4,428	4,740	4,527
61,700	61,800	3,927	3,730	4,042	3,829	66,700	66,800	4,280	4,083	4,394	4,181	71,700	71,800	4,632	4,435	4,747	4,534
61,800	61,900	3,934	3,737	4,049	3,836	66,800	66,900	4,287	4,090	4,401	4,188	71,800	71,900	4,639	4,442	4,754	4,541
61,900	62,000	3,941	3,744	4,056	3,843	66,900	67,000	4,294	4,097	4,408	4,195	71,900	72,000	4,646	4,449	4,761	4,548
62,000	62,100	3,948	3,751	4,063	3,850	67,000	67,100	4,301	4,104	4,415	4,202	72,000	72,100	4,653	4,456	4,768	4,555
62,100	62,200	3,955	3,759	4,070	3,857	67,100	67,200	4,308	4,111	4,422	4,209	72,100	72,200	4,660	4,464	4,775	4,562
62,200	62,300	3,962	3,766	4,077	3,864	67,200	67,300	4,315	4,118	4,430	4,216	72,200	72,300	4,667	4,471	4,782	4,569
62,300	62,400	3,969	3,773	4,084	3,871	67,300	67,400	4,322	4,125	4,437	4,223	72,300	72,400	4,674	4,478	4,789	4,576
62,400	62,500	3,977	3,780	4,091	3,878	67,400	67,500	4,329	4,132	4,444	4,230	72,400	72,500	4,682	4,485	4,796	4,583
62,500	62,600	3,984	3,787	4,098	3,885	67,500	67,600	4,336	4,139	4,451	4,237	72,500	72,600	4,689	4,492	4,803	4,590
62,600	62,700	3,991	3,794	4,105	3,892	67,600	67,700	4,343	4,146	4,458	4,245	72,600	72,700	4,696	4,499	4,810	4,597
62,700	62,800	3,998	3,801	4,112	3,899	67,700	67,800	4,350	4,153	4,465	4,252	72,700	72,800	4,703	4,506	4,817	4,604
62,800	62,900	4,005	3,808	4,119	3,906	67,800	67,900	4,357	4,160	4,472	4,259	72,800	72,900	4,710	4,513	4,825	4,611
62,900	63,000	4,012	3,815	4,126	3,913	67,900	68,000	4,364	4,167	4,479	4,266	72,900	73,000	4,717	4,520	4,832	4,618
63,000	63,100	4,019	3,822	4,133	3,920	68,000	68,100	4,371	4,174	4,486	4,273	73,000	73,100	4,724	4,527	4,840	4,625
63,100	63,200	4,026	3,829	4,140	3,927	68,100	68,200	4,378	4,182	4,493	4,280	73,100	73,200	4,731	4,534	4,848	4,632
63,200	63,300	4,033	3,836	4,148	3,934	68,200	68,300	4,385	4,189	4,500	4,287	73,200	73,300	4,738	4,541	4,856	4,639
63,300	63,400	4,040	3,843	4,155	3,941	68,300	68,400	4,392	4,196	4,507	4,294	73,300	73,400	4,745	4,548	4,864	4,646
63,400	63,500	4,047	3,850	4,162	3,948	68,400	68,500	4,400	4,203	4,514	4,301	73,400	73,500	4,752	4,555	4,872	4,653
63,500	63,600	4,054	3,857	4,169	3,955	68,500	68,600	4,407	4,210	4,521	4,308	73,500	73,600	4,759	4,562	4,880	4,660
63,600	63,700	4,061	3,864	4,176	3,963	68,600	68,700	4,414	4,217	4,528	4,315	73,600	73,700	4,766	4,569	4,887	4,668
63,700	63,800	4,068	3,871	4,183	3,970	68,700	68,800	4,421	4,224	4,535	4,322	73,700	73,800	4,773	4,576	4,895	4,675
63,800	63,900	4,075	3,878	4,190	3,977	68,800	68,900	4,428	4,231	4,542	4,329	73,800	73,900	4,780	4,583	4,903	4,682
63,900	64,000	4,082	3,885	4,197	3,984	68,900	69,000	4,435	4,238	4,549	4,336	73,900	74,000	4,787	4,590	4,911	4,689
64,000	64,100	4,089	3,892	4,204	3,991	69,000	69,100	4,442	4,245	4,556	4,343	74,000	74,100	4,794	4,597	4,919	4,696
64,100	64,200	4,096	3,900	4,211	3,998	69,100	69,200	4,449	4,252	4,563	4,350	74,100	74,200	4,801	4,605	4,927	4,703
64,200	64,300	4,103	3,907	4,218	4,005	69,200	69,300	4,456	4,259	4,571	4,357	74,200	74,300	4,808	4,612	4,935	4,710
64,300	64,400	4,110	3,914	4,225	4,012	69,300	69,400	4,463	4,266	4,578	4,364	74,300	74,400	4,815	4,619	4,942	4,717
64,400	64,500	4,118	3,921	4,232	4,019	69,400	69,500	4,470	4,273	4,585	4,371	74,400	74,500	4,823	4,626	4,950	4,724
64,500	64,600	4,125	3,928	4,239	4,026	69,500	69,600	4,477	4,280	4,592	4,378	74,500	74,600	4,830	4,633	4,958	4,731
64,600	64,700	4,132	3,935	4,246	4,033	69,600	69,700	4,484	4,287	4,599	4,386	74,600	74,700	4,837	4,640	4,966	4,738
64,700	64,800	4,139	3,942	4,253	4,040	69,700	69,800	4,491	4,294	4,606	4,393	74,700	74,800	4,844	4,647	4,974	4,745
64,800	64,900	4,146	3,949	4,260	4,047	69,800	69,900	4,498	4,301	4,613	4,400	74,800	74,900	4,851	4,654	4,982	4,752

2015 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
74,900	75,000	4,858	4,661	4,989	4,759	79,900	80,000	5,210	5,013	5,382	5,112	84,900	85,000	5,584	5,366	5,774	5,464
75,000	75,100	4,865	4,668	4,997	4,766	80,000	80,100	5,217	5,020	5,390	5,119	85,000	85,100	5,591	5,373	5,782	5,471
75,100	75,200	4,872	4,675	5,005	4,773	80,100	80,200	5,224	5,028	5,398	5,126	85,100	85,200	5,599	5,380	5,790	5,478
75,200	75,300	4,879	4,682	5,013	4,780	80,200	80,300	5,231	5,035	5,406	5,133	85,200	85,300	5,607	5,387	5,798	5,485
75,300	75,400	4,886	4,689	5,021	4,787	80,300	80,400	5,238	5,042	5,413	5,140	85,300	85,400	5,615	5,394	5,806	5,492
75,400	75,500	4,893	4,696	5,029	4,794	80,400	80,500	5,246	5,049	5,421	5,147	85,400	85,500	5,623	5,401	5,814	5,499
75,500	75,600	4,900	4,703	5,037	4,801	80,500	80,600	5,253	5,056	5,429	5,154	85,500	85,600	5,631	5,408	5,822	5,506
75,600	75,700	4,907	4,710	5,044	4,809	80,600	80,700	5,260	5,063	5,437	5,161	85,600	85,700	5,638	5,415	5,829	5,514
75,700	75,800	4,914	4,717	5,052	4,816	80,700	80,800	5,267	5,070	5,445	5,168	85,700	85,800	5,646	5,422	5,837	5,521
75,800	75,900	4,921	4,724	5,060	4,823	80,800	80,900	5,274	5,077	5,453	5,175	85,800	85,900	5,654	5,429	5,845	5,528
75,900	76,000	4,928	4,731	5,068	4,830	80,900	81,000	5,281	5,084	5,460	5,182	85,900	86,000	5,662	5,436	5,853	5,535
76,000	76,100	4,935	4,738	5,076	4,837	81,000	81,100	5,288	5,091	5,468	5,189	86,000	86,100	5,670	5,443	5,861	5,542
76,100	76,200	4,942	4,746	5,084	4,844	81,100	81,200	5,295	5,098	5,476	5,196	86,100	86,200	5,678	5,451	5,869	5,549
76,200	76,300	4,949	4,753	5,092	4,851	81,200	81,300	5,302	5,105	5,484	5,203	86,200	86,300	5,686	5,458	5,877	5,556
76,300	76,400	4,956	4,760	5,099	4,858	81,300	81,400	5,309	5,112	5,492	5,210	86,300	86,400	5,693	5,465	5,884	5,563
76,400	76,500	4,964	4,767	5,107	4,865	81,400	81,500	5,316	5,119	5,500	5,217	86,400	86,500	5,701	5,472	5,892	5,570
76,500	76,600	4,971	4,774	5,115	4,872	81,500	81,600	5,323	5,126	5,508	5,224	86,500	86,600	5,709	5,479	5,900	5,577
76,600	76,700	4,978	4,781	5,123	4,879	81,600	81,700	5,330	5,133	5,515	5,232	86,600	86,700	5,717	5,486	5,908	5,584
76,700	76,800	4,985	4,788	5,131	4,886	81,700	81,800	5,337	5,140	5,523	5,239	86,700	86,800	5,725	5,493	5,916	5,591
76,800	76,900	4,992	4,795	5,139	4,893	81,800	81,900	5,344	5,147	5,531	5,246	86,800	86,900	5,733	5,500	5,924	5,598
76,900	77,000	4,999	4,802	5,146	4,900	81,900	82,000	5,351	5,154	5,539	5,253	86,900	87,000	5,741	5,507	5,931	5,605
77,000	77,100	5,006	4,809	5,154	4,907	82,000	82,100	5,358	5,161	5,547	5,260	87,000	87,100	5,748	5,514	5,939	5,612
77,100	77,200	5,013	4,816	5,162	4,914	82,100	82,200	5,365	5,169	5,555	5,267	87,100	87,200	5,756	5,521	5,947	5,619
77,200	77,300	5,020	4,823	5,170	4,921	82,200	82,300	5,372	5,176	5,563	5,274	87,200	87,300	5,764	5,528	5,955	5,626
77,300	77,400	5,027	4,830	5,178	4,928	82,300	82,400	5,379	5,183	5,570	5,281	87,300	87,400	5,772	5,535	5,963	5,633
77,400	77,500	5,034	4,837	5,186	4,935	82,400	82,500	5,387	5,190	5,578	5,288	87,400	87,500	5,780	5,542	5,971	5,640
77,500	77,600	5,041	4,844	5,194	4,942	82,500	82,600	5,395	5,197	5,586	5,295	87,500	87,600	5,788	5,549	5,979	5,647
77,600	77,700	5,048	4,851	5,201	4,950	82,600	82,700	5,403	5,204	5,594	5,302	87,600	87,700	5,795	5,556	5,986	5,655
77,700	77,800	5,055	4,858	5,209	4,957	82,700	82,800	5,411	5,211	5,602	5,309	87,700	87,800	5,803	5,563	5,994	5,662
77,800	77,900	5,062	4,865	5,217	4,964	82,800	82,900	5,419	5,218	5,610	5,316	87,800	87,900	5,811	5,570	6,002	5,669
77,900	78,000	5,069	4,872	5,225	4,971	82,900	83,000	5,427	5,225	5,617	5,323	87,900	88,000	5,819	5,577	6,010	5,676
78,000	78,100	5,076	4,879	5,233	4,978	83,000	83,100	5,434	5,232	5,625	5,330	88,000	88,100	5,827	5,584	6,018	5,683
78,100	78,200	5,083	4,887	5,241	4,985	83,100	83,200	5,442	5,239	5,633	5,337	88,100	88,200	5,835	5,592	6,026	5,690
78,200	78,300	5,090	4,894	5,249	4,992	83,200	83,300	5,450	5,246	5,641	5,344	88,200	88,300	5,843	5,599	6,034	5,697
78,300	78,400	5,097	4,901	5,256	4,999	83,300	83,400	5,458	5,253	5,649	5,351	88,300	88,400	5,850	5,606	6,041	5,704
78,400	78,500	5,105	4,908	5,264	5,006	83,400	83,500	5,466	5,260	5,657	5,358	88,400	88,500	5,858	5,613	6,049	5,711
78,500	78,600	5,112	4,915	5,272	5,013	83,500	83,600	5,474	5,267	5,665	5,365	88,500	88,600	5,866	5,620	6,057	5,718
78,600	78,700	5,119	4,922	5,280	5,020	83,600	83,700	5,481	5,274	5,672	5,373	88,600	88,700	5,874	5,627	6,065	5,725
78,700	78,800	5,126	4,929	5,288	5,027	83,700	83,800	5,489	5,281	5,680	5,380	88,700	88,800	5,882	5,634	6,073	5,732
78,800	78,900	5,133	4,936	5,296	5,034	83,800	83,900	5,497	5,288	5,688	5,387	88,800	88,900	5,890	5,641	6,081	5,739
78,900	79,000	5,140	4,943	5,303	5,041	83,900	84,000	5,505	5,295	5,696	5,394	88,900	89,000	5,898	5,648	6,088	5,746
79,000	79,100	5,147	4,950	5,311	5,048	84,000	84,100	5,513	5,302	5,704	5,401	89,000	89,100	5,905	5,655	6,096	5,753
79,100	79,200	5,154	4,957	5,319	5,055	84,100	84,200	5,521	5,310	5,712	5,408	89,100	89,200	5,913	5,662	6,104	5,760
79,200	79,300	5,161	4,964	5,327	5,062	84,200	84,300	5,529	5,317	5,720	5,415	89,200	89,300	5,921	5,669	6,112	5,767
79,300	79,400	5,168	4,971	5,335	5,069	84,300	84,400	5,536	5,324	5,727	5,422	89,300	89,400	5,929	5,676	6,120	5,774
79,400	79,500	5,175	4,978	5,343	5,076	84,400	84,500	5,544	5,331	5,735	5,429	89,400	89,500	5,937	5,683	6,128	5,781
79,500	79,600	5,182	4,985	5,351	5,083	84,500	84,600	5,552	5,338	5,743	5,436	89,500	89,600	5,945	5,690	6,136	5,788
79,600	79,700	5,189	4,992	5,358	5,091	84,600	84,700	5,560	5,345	5,751	5,443	89,600	89,700	5,952	5,697	6,143	5,796
79,700	79,800	5,196	4,999	5,366	5,098	84,700	84,800	5,568	5,352	5,759	5,450	89,700	89,800	5,960	5,704	6,151	5,803
79,800	79,900	5,203	5,006	5,374	5,105	84,800	84,900	5,576	5,359	5,767	5,457	89,800	89,900	5,968	5,711	6,159	5,810
												89,900	90,000	5,976	5,718	6,167	5,817

Tax Rate Schedules

The following schedules show the tax rates that apply to given income ranges for each filing status. You must use these schedules if line 8 of Form M1 is \$90,000 or more. Follow the steps for your filing status to determine the tax amount to enter on line 9 of Form M1.

If line 8 of Form M1 is less than \$90,000, you must use the tax table on pages 23 through 28.

Single

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$ 25,070	-----	5.35%	\$ 0
25,070	82,360	1,341.25 +	7.05%	25,070
82,360	154,950	5,380.20 +	7.85%	82,360
154,950	-----	11,078.52 +	9.85%	154,950

Married, filing jointly or qualifying widow(er)

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$ 36,650	-----	5.35%	\$ 0
36,650	145,620	1,960.78 +	7.05%	36,650
145,620	258,260	9,643.17 +	7.85%	145,620
258,260	-----	18,485.41 +	9.85%	258,260

Married, filing separately

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$ 18,330	-----	5.35%	\$ 0
18,330	72,810	980.66 +	7.05%	18,330
72,810	129,130	4,821.50 +	7.85%	72,810
129,130	-----	9,242.62 +	9.85%	129,130

Head of household

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$ 30,870	-----	5.35%	\$ 0
30,870	124,040	1,651.55 +	7.05%	30,870
124,040	206,610	8,220.04 +	7.85%	124,040
206,610	-----	14,701.79 +	9.85%	206,610

DO YOU NEED 2015 FORMS?

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- Call 651-296-3781 or 1-800-652-9094
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- M1, Minnesota income tax return and instructions
- M15, To determine penalty for underpaying estimated tax
- M23, Claim for a refund due a deceased taxpayer
- M99, Credit for military service in a combat zone
- M1B, Business and investment credits
- M1C, Other nonrefundable credits
- M1CD, Child and dependent care credit
- M1CR, Credit for income tax paid to another state
- M1ED, K-12 education credit
- M1LS, For recipients of lump-sum distributions from pension, profit-sharing or stock bonus plans
- M1LTI, Credit for long-term care insurance premiums paid
- M1M, Additions to and subtractions from taxable income
- M1MA, Marriage Credit
- M1MT, Alternative minimum tax
- M1MTC, Alternative minimum tax credit
- M1NR, For nonresidents and part-year residents
- M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- M1R, Subtraction for persons age 65 or older or for the permanently and totally disabled
- M1W, For reporting Minnesota income tax withheld
- M1WFC, Minnesota working family credit
- M1X, Minnesota amended income tax return (for 2015)
- JOBZ, Job Opportunity Building Zone (JOBZ) tax benefits
- MWR, Application for exemption from Minnesota income tax withholding for Michigan and North Dakota residents
- UT1, Individual Use Tax Return

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

- | | | |
|------------------------|-----------------------|-----------------------|
| #1 Residency | #5 Military personnel | #9 Deceased persons |
| #2 Part-year residents | #6 Seniors | #12 Past-due returns |
| #3 Nonresidents | #7 Natural disasters | #13 US gov't interest |
| #4 Reciprocity | #8 Education expenses | #16 Aliens |

Complete and send to: Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421. **Do not use the envelope in this booklet.** (Type or print carefully—this is your mailing label.)

Your name _____

Street address _____

City _____ State _____ Zip code _____



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- 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