2013

Minnesota Individual Income Tax
Forms and Instructions

Inside This Booklet

Do you qualify for a Homestead Credit Refund (for Homeowners) or a Renter Property Tax Refund?

SEE THE BACK COVER

MINNESOTA·REVENUE

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Need Help?

Our website, **www.revenue.state.mn.us**, offers the following quick and convenient services:

- Forms, instructions and fact sheets
- Answers to frequently asked questions
- Options for filing and paying electronically
- Check on your refund
- Look up your Form 1099-G refund information

Or, call our automated system at **651-296-4444** *or* **1-800-657-3676** anytime to:

- Order forms and instructions
- Check on your refund
- Check on your Form 1099-G refund information
- Change your address

If you still have tax questions, you may call **651-296-3781** *or* **1-800-652-9094**

Monday—Friday, 8:00 a.m. to 4:30 p.m.

TTY users: call **711** for Minnesota Relay.

Or, you can write to us at:
- individual.incometax@state.mn.us
- 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.

Contents

Direct Deposit.
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Safe. Easy. Convenient. Fast.

Safe: No lost or stolen checks. No returned mail.

Easy: Ask your tax preparer to direct deposit your refund.

Convenient: The money goes directly into your bank account.

Fast: It's the fastest way to get your refund.

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What's New for 2013?

Tax Rate Changes

Minnesota has a new income tax rate of 9.85% for taxpayers with taxable income over $250,000 (married filing joint), $125,000 (married filing separate), $150,000 (single) or $200,000 (head of household).

Minnesota's alternative minimum tax rate (AMT) increased from 6.4% to 6.75%. The AMT credit rate also changed from 6.4% to 6.75%.

Taxpayers with an underpayment of estimated tax due to the addition of the new income tax rate or the increased AMT rate are exempt from penalty and interest related to these changes for periods before September 15, 2013.

Federal Conformity

A Bill signed into lawMarch 21, 2014 conforms Minnesota law to federal law for the definition of federal adjusted gross income. Schedules M1NC and M1SA are now obsolete and should no longer be used to determine your Minnesota income or your Minnesota credits.

If your return was filed prior to the law being signed, or you filed using forms that were affected by the law change, the Department of Revenue will be working to identify your return and provide you instructions in the near future. At this time we are asking you to **not** file an amended return to undo the nonconformity provisions.

Our forms and instructions have been updated; however, if you encounter:

- "Minnesota Adjusted Gross Income," we are referring to your federal adjusted gross income from line 37 of Federal form 1040, line 21 of form 1040A or line 4 of form 1040EZ.
- "M1SA" or "M1NC," you should disregard it.

Household Income

The law change made certain types of income non-taxable. Some of these items of income, or deduction, must still be included in household income on Schedules M1CD, M1ED and M1PR. If you are filing any of these schedules, make sure to include the following amounts on line 5, Additional nontaxable income:

- Employer paid education or adoption expenses
- Nontaxable employee transit and parking benefits
- Educator expenses and tuition and fees expenses

Schedule M1WFC, *Minnesota Working Family Credit*

The law change increased income amounts used to determine the Minnesota Working Family Credit for taxpayers who are married and filing jointly. If you are filing a joint return your credit may be affected. Because this law change was enacted after the M1 instruction booklets were printed, determine the amount of your credit using the table in the online M1 instruction booklet.

Unlike the federal Earned Income Credit which may be calculated using three qualifying children, the Minnesota Working Family Credit is calculated using no more than 2 qualifying children.

Forms and Schedules Affected by the Law Change

If you are filing one or more of the following Minnesota forms and schedules, make sure you are using the most up to date version from our website:

- M1M, *Income Additions and Subtractions*
- M1CD, *Child and Dependent Care Credit*
- M1ED, *K-12 Education Credit*
- M1WFC, *Minnesota Working Family Credit*
- M1C, *Other Nonrefundable Credits*
- M1R, *Age 65 or Older/Disabled Subtraction*
- M1CR, *Credit for Income Tax Paid to Another State*
- M1LTI, *Long-Term Care Insurance Credit*
- M1MA, *Marriage credit*
- M1MT, *Alternative Minimum Tax*
- M1NR, *Nonresidents/Part-Year Residents*
- M1PR, *Homeowners' Homestead Credit Refund and Renters' Property Tax Refund*

Subtractions

Schedule M1M now provides a subtraction for railroad maintenance expenses you used to qualify for a federal credit and were not allowed to deduct as expenses federally.

Credits

- Eligibility for "Credit for Past Military Service" has been expanded to include all veterans who were honorably discharged and received retirement pay for service in the military.
- The research credit is now a non-refundable credit. An unused credit may be carried forward up to 15 years (see Schedule M1C).
- Eligibility for the Angel Investment Credit was expanded (see www.positivelyminnesota.com for eligibility requirements).
- The non-resident credit for taxes paid to state of domicile on sale of a partnership interest (Schedule M1CRN) was repealed.

General Information

You must file a Minnesota Form M1, Individual Income Tax Return, if you are a:

- *Minnesota resident required to file a federal income tax return; or*
- *part-year resident or nonresident of Minnesota and you have Minnesota gross income of $10,000 or more.*

Filing Requirements and Residency

Minnesota Residents

If you were a resident of Minnesota for the entire year and are required to file a 2013 federal income tax return, you must also file a 2013 Minnesota Form M1.

If you are not required to file a federal return, you may be required to file a Minnesota return. However, you must file a Minnesota return in order to:

- claim refundable credits for which you may qualify (the K–12 Education, Working Family or Child Care Credits, etc.); or
- receive a refund if your employer withheld Minnesota income tax from your wages in 2013.

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

If you moved into or out of Minnesota in 2013, you must file Form M1 if you meet the filing requirements for part-year residents.

When you file, also complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine income received while a Minnesota resident and income received from sources in Minnesota while a nonresident. Your Minnesota tax is based on that income.

If Minnesota is considered your permanent home in 2013, or for an indefinite period of time, you were a resident for 2013.

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

Were You a Resident of Another State and Lived in Minnesota?

If you were a resident of another state, you may be required to file Form M1 as a

Minnesota resident if both of these conditions applied to you:

1. you were in Minnesota for 183 days or more during the tax year; and
2. you or your spouse owned, rented or leased a house, townhouse, condominium, apartment, mobile home or cabin with cooking and bathing facilities in Minnesota, and it could be lived in year-round.

If both conditions apply, you are considered a Minnesota resident for the length of time the second condition applies. If the second condition applied for the entire year, you are considered a full-year Minnesota resident for income tax purposes. If it applied for less than the full year, you are considered a part-year resident, and you must file Form M1 if you meet the filing requirements explained in the next section.

If you were a resident of another state, but the conditions did not apply to you in 2013, you were a nonresident of Minnesota for income tax purposes. However, you must file Form M1 if you meet the filing requirements in the next section.

For further details, see Income Tax Fact Sheet #2, *Part-Year Residents*, and Income Tax Fact Sheet #3, *Nonresidents*.

Filing Requirements for Part-Year Residents and Nonresidents

1. Determine your total income from all sources (including sources not in Minnesota) while a Minnesota *resident*.
2. Determine the total of the following types of income you received while a *nonresident* of Minnesota:
   - wages, salaries, fees, commissions, tips or bonuses for work done in Minnesota
   - gross rents and royalties received from property located in Minnesota
   - gains from the sale of land or other tangible property in Minnesota
   - gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota
   - gain on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota

- Minnesota gross income from a business or profession conducted partly or entirely in Minnesota (*Gross income is income before any deductions or expenses).* 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 or S corporation is the

Continued

amount on line 21 of Schedule KPI or line 21 of Schedule KS.

- gross winnings from gambling in Minnesota

3 Add step 1 and step 2. If the total is $10,000 or more, you must file Form M1 and Schedule M1NR.

If the result is less than $10,000 and you had amounts withheld or paid estimated tax, you must file Form M1 and Schedule M1NR to receive a refund.

If only one spouse is required to file a Minnesota return and you filed a joint federal return, you must file a joint Form M1. Complete Schedule M1NR and include a copy of the schedule when you file your return.

Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. If both of the following conditions applied to you in 2013, you are not subject to Minnesota income tax:

- you were a full-year resident of Michigan or North Dakota who returned to your home state at least once a month; and

- your only Minnesota income was from the performance of personal services (wages, salaries, tips, commissions, bonuses).

For more information, see Income Tax Fact Sheet #4, *Reciprocity*.

If you are a resident of Michigan or North Dakota and your only Minnesota source income is wages covered under reciprocity from which Minnesota income tax was withheld, complete Schedule M1M to get a refund of the amount withheld.

When you file:

1 Enter the appropriate amounts from your federal return on lines A–D and on line 1 of Form M1.

2 Skip lines 2 through 5 of Form M1.

3 Enter the amount from line 1 of Form M1 on line 24 of Schedule M1M and on line 6 of Form M1. Place an X in the box on line 24 of Schedule M1M to indicate the state of which you are a resident.

4 Complete the rest of Form M1.

In addition to Schedule M1M, you must also complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, Form MWR, *Reciprocity Exemption/Affidavit of Residency*, and a copy of your home state tax return. **Do not** complete Schedule M1NR.

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

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

If your gross income assignable to Minnesota from sources other than from the performance of personal services covered under reciprocity is $10,000 or more, you are subject to Minnesota tax on that income. You must file Form M1 and Schedule M1NR. You are not eligible to take the reciprocity subtraction on Schedule M1M.

Due Date for Filing and Paying is April 15

Your 2013 Minnesota Form M1 must be postmarked by, brought to, or electronically filed with the Department of Revenue no later than April 15, 2014. If you file your tax return according to a fiscal year, you have until the 15th day of the fourth month after the end of your fiscal year to file your return.

Your tax payment is due in full by April 15, 2014, even if you file your return after the due date.

For fiscal year filers, your tax payment is due on the 15th day of the fourth month after the end of your fiscal year.

Paying Your Tax When Filing Your Return After April 15

If you are unable to complete and file your return by the due date, you may avoid penalty and interest by paying your tax by April 15. Estimate your total tax and pay the amount you owe electronically, by check or by credit or debit card. If you pay by check, you must send your tax payment with a completed Form M13, *Income Tax*

Extension Payment, by April 15. Do not send in an incomplete Form M1. To avoid a late filing penalty, you must file your return by October 15, 2014.

Payment Options

Pay Electronically

You can pay your tax electronically—even if you file a paper return—using the department's system. There is no charge to you for using this service.

To pay electronically:

- go to **www.revenue.state.mn.us**, and click "Make a payment" from the e-Services menu; or

- call **1-800-570-3329** to pay by phone.

Follow the prompts for individuals to make a payment. When paying electronically, you must use an account not associated with any foreign banks.

You will be given a confirmation number and a date stamp when the transaction is successfully completed. Save this information with your tax records.

Pay by Credit or Debit Card

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

- Go to www.payMNtax.com

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

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

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

Pay by Check or Money Order

Complete the Form M60, *Income Tax Return Payment Voucher*, which is included in this booklet, and send it with your check made payable to Minnesota Revenue to the address provided on the voucher.

If you are filing a paper Form M1, send the voucher and your check *separately* from your return to ensure that your payment is properly credited to your account.

Your check authorizes us to make a one-time electronic fund transfer from your account. You will not receive your canceled check.

Payment Plans

If you owe taxes, pay as much as you can afford when you file your tax return. If you cannot pay in full by the filing due date, make monthly payments using the M60 payment voucher until you receive a bill. After you receive the bill, you can request a payment plan by contacting the Collection Division at 651-556-3003 or 1-800-657-3909 or apply online at www.revenue.state.mn.us.

All payment plans are subject to a $50 nonrefundable fee.

You can find additional payment plan information at www.revenue.state.mn.us.

Penalties and Interest

Late Payment Penalty

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

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

If you pay your tax 181 days or more after filing your return, you will be assessed an additional 5 percent penalty on the unpaid tax.

If you are unable to pay the full amount due, file your return and pay as much as you can by the due date to reduce your penalty.

Late Filing Penalty

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

Penalty for Fraudulently Claiming a Refund

If you file a return fraudulently claiming a refund, you will be assessed a penalty equal to 50 percent of the fraudulently claimed refund.

Other Civil and Criminal Penalties

There are penalties for failing to include all taxable income, for errors due to intentionally disregarding the income tax laws, and for filing a frivolous return.

Also, there are civil and criminal penalties for knowingly or willfully failing to file a Minnesota return, for evading tax and for filing a false or fraudulent return.

Interest

Interest will be assessed after April 15, 2014, on any unpaid tax and penalty. The interest rate is determined each year.

The interest rate for 2014 is 3 percent.

Where to File Paper Returns

If you are filing a paper return, mail your Form M1, including all completed Minnesota schedules, and your federal form and schedules in the printed envelope included in this booklet. If you don't have the printed envelope, mail your forms to:

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

Use Enough Postage

To avoid having the U.S. Postal Service return your income tax forms to you for more postage, include enough postage on your envelope. If you enclose more than three sheets of paper, you will probably need additional postage.

Estimated Payments

If You Expect to Owe $500 or More, or Minnesota Tax Wasn't Withheld

If your income includes pensions, commissions, dividends or other sources not subject to withholding, you may be required to pay Minnesota estimated income tax payments.

You must pay estimated tax if you expect to owe $500 or more in Minnesota tax for 2014 after you subtract the amounts of any:

- Minnesota income tax you expect to be withheld from your income for 2014; and
- credits (amounts reported on Form M1, lines 25 through 28) you expect to receive for 2014.

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. You must use an account not associated with a foreign bank.

If you want to pay by credit or debit card, see *Payment Options* on page 5.

If you pay by check, you must send your payment with a completed Form M14. Use the personalized M14 vouchers you may have received from the department or those provided by your tax preparer or software program to ensure your payments are credited properly to your account.

Your check authorizes us to make a one-time electronic fund transfer from your account. You will not receive your canceled check.

Reporting Federal Changes

If the Internal Revenue Service (IRS) changes or audits your federal return or you amend your federal return and it affects your Minnesota return, you have 180 days to amend your Minnesota return. File Form M1X, *Amended Minnesota Income Tax Return*, within 180 days after you were notified of the final changes by the IRS or after you filed your federal amended return.

If the changes do not affect your Minnesota return, you have 180 days to send a letter of explanation to the department. Send your letter and a complete copy of your federal amended return or the correction notice you received from the IRS to:

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

If you fail to report the federal changes as required, a 10 percent penalty will be assessed on any additional tax. In this situation, the department will have up to six additional years to audit your return.

If You Need to Correct Your Original Minnesota Return

If you are amending your original return, you must file Form M1X within 3½ years of the due date of your original Minnesota return to claim a refund. Do not file a corrected Form M1 for the same year.

Filing on Behalf of a Deceased Person

If a person received income in 2013 that meets the minimum filing requirement and died before filing a return, the spouse or personal representative should file Form M1 for the deceased person. The return must use the same filing status that was used to file the decedent's federal return.

If you are filing Form M1 for a deceased person, enter the decedent's name and your address in the name and address section. Print *"DECD"* and the date of death after the decedent's last name.

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

Claiming a Refund on Behalf of a Deceased Person

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

If you are the personal representative, you must include with the decedent's return

a copy of the court document appointing you as personal representative. You will receive the decedent's refund on behalf of the estate.

If no personal representative has been appointed for the decedent and there is no spouse, you must complete Form M23, *Claim for a Refund Due a Deceased Taxpayer*, and include it with the decedent's Form M1.

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

Power of Attorney

The department is prohibited by law from disclosing your private information. If you want to grant power of attorney to an attorney, accountant, agent, tax return preparer or any other person as an attorney-in-fact, complete Form REV184, *Power of Attorney*. The person you appoint will be able to perform any and all acts you can perform for purposes of dealing with the department. If you wish, you may limit the authority to specific powers, such as representing you during an audit process.

If You are Divorced, Widowed or Legally Separated and Still Owe a Joint Liability

If in the past you filed a joint return with a former spouse and you still owe part of the joint liability, you may be eligible for the Separation of Liability Program.

For information, write to:

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

If You Have Tax Problems

If you have tax problems and cannot resolve them through normal channels, you may contact the Taxpayer Rights Advocate.

Write to:

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

Required Information

You must provide by Minnesota law (M.S. 289A.08, subd. 11) your Social Security number, date of birth and all other information in order to properly identify you and to determine your correct tax liability. If you don't provide it, the department will return your form to you. This will delay your income tax refund or if you owe tax, your payment will not be processed and you may have to pay a penalty for late payment.

If the return was completed by a paid preparer, include the identification number of the preparer. The preparer is subject to a penalty if the identification number is omitted.

Information Not Required

Although not required on Form M1, we ask for:

- a code number indicating a political party for the State Elections Campaign Fund;
- your daytime telephone number in case there are questions about your return; and
- the telephone number of the person you paid to prepare your return.

Use of Information

All information you enter on your income tax return is private. The department will use the information to determine your tax liability and may include the information as part of tax research studies. The information may also be used to verify the accuracy of any tax returns you file with the department.

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

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

- the state auditor, if your business is receiving JOBZ benefits;
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of $600 or more;
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately;
- the Department of Health for purposes of epidemiologic investigations;
- the Legislative Auditor for purposes of auditing the Department of Revenue or a legislative program;
- the Minnesota Department of Commerce for locating owners of unclaimed property;
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts;
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled; or
- a district court to determine eligibility for a public defender.

There also may be instances in which the department will assist other state agencies in mailing information to you. Although the department does not share your address information, we may send the information to you on behalf of the other state agency.

If Filing a Paper Return

If you are filing a paper Form M1, read page 18. If you fail to follow the instructions provided, processing of your return may be delayed.

Name and Address Area

Enter the information in the name and address section in all capital letters using black ink. Use your legal name. Do not enter a nickname.

If you live outside of the United States, place an X in the oval box to the left of your address to indicate you have a foreign address. This allows the scanning equipment to properly record your address.

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

If you are married and filing separate income tax returns, enter your spouse's name and Social Security number in the area provided in the filing status area. Do not enter your spouse's name or Social Security number in the name and address area at the top of your return.

Date of Birth

You are required by law to enter the month, day and year you were born on your return. If you are filing a joint return, also enter your spouse's date of birth.

Federal Filing Status

You must use the same filing status to file your Minnesota return that you used to file your federal return. Place an X in the oval box to show the filing status you used to file your 2013 federal return.

State Elections Campaign Fund

You may designate $5 of state money to go to help candidates for state offices pay campaign expenses. To designate, find the party of your choice in the list provided on your return and enter the corresponding code number where indicated. If you choose the general campaign fund, the $5 will be distributed among candidates of all major parties listed on Form M1. If you are filing a joint return, your spouse may also designate a party. Designating $5 **will not** reduce your refund or increase your tax.

Military Personnel

Filing Information

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

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

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

  Example: Nate is a Minnesota resident who enlisted during 2013. He is stationed in another state. Unless Nate takes the necessary steps to change his state of residency, he remains a Minnesota resident and will not file Schedule M1NR.

If your gross income included on your federal return, minus any compensation received for active duty, is less than $10,000, you are not required to file a Minnesota return.

Military personnel who are part-year residents or nonresidents: When determining if you are required to file a Minnesota return using the steps on page 4, do not include:

- active duty military pay for service *outside* Minnesota in step 1; or
- active duty military pay for service *in* Minnesota in step 2.

Resident military spouses: If you are the spouse of an active duty military member who is stationed outside of Minnesota, any income you earned in the other state is assignable to Minnesota.

Nonresident military spouses: Nonresident military spouses may be exempt from Minnesota tax on personal service income performed in Minnesota if all of the following requirements were met:

- The servicemember was present in Minnesota in compliance with military orders;
- The servicemember was a resident or domiciled in a state other than Minnesota;

- The spouse was in Minnesota solely to be with the servicemember; and
- The spouse had the same state of residency or domicile as the servicemember.

Subtractions

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

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

Military Pensions

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

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

Extensions

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

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

Questions?

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

You can find additional military information on our website at www.revenue.state.mn.us or on Income Tax Fact Sheet #5, *Military Personnel*.

Line Instructions

Line Instructions

Before you enter amounts on Form M1, read the instructions on page 18.

- *Round amounts to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next higher dollar.*
- *If the line does not apply to you or if the amount is zero, leave the boxes blank.*

Federal Return Information Lines A–D

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

Enter your wages, salaries, tips, commissions, bonuses, etc. from:

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

Line B—Taxable IRA Distributions, Pensions and Annuities

Enter the total of your taxable IRA distributions and your taxable pensions and annuities:

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

Line C—Unemployment Compensation

Enter the unemployment compensation you received in 2013 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 2013 federal adjusted gross income from:

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

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

Minnesota Income Lines 1–4

Line 1—Federal Taxable Income

Enter your federal taxable income from:

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

If your federal taxable income is a negative number (less than zero), you should have entered a zero on your federal return. However, on your Minnesota return, enter the actual number and place an X in the oval box on line 1 to indicate it is a negative number.

Line 2—State Income Tax or Sales Tax Addition

Minnesota does not allow you to claim deductions for state income tax or sales tax. If you itemized deductions on your 2013 federal Form 1040, you must add back any amounts you deducted on line 5 of federal Schedule A for income tax or sales tax. Complete the Worksheet for Line 2 below.

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

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

Line 3—Other Additions (Schedule M1M)

The amount you enter on line 3 will be added to your taxable income. Complete and include Schedule M1M if in 2013, you:

- claimed the federal standard deduction for married filing jointly, married filing separately or qualifying widow(er);
- had an adjusted gross income more than $178,150 ($89,075 if married filing separately) and itemized deductions on Schedule A;
- have an adjusted gross income that exceeds the applicable Minnesota threshold to phase out personal exemptions ($267,200 for married filing jointly; $222,700 for head of household; $178,150 for single; and $133,600 for married filing separately);

> **Partners, Shareholders and Beneficiaries:** If you are a partner of a partnership, a shareholder of an S corporation or a beneficiary of a trust, report on line 8 of Schedule M1M income tax passed through to you by the entity, as reported on Schedule KPI, KS or KF. Do not include in line 2 of Form M1.

Worksheet for Line 2

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

1 Amount from line 29 of your federal Schedule A . . . . _____

2 If you are not a dependent, use the table on page 11 to find the amount for this step.
   Dependents: Enter the standard deduction from your federal return . . . . _____

3 Subtract step 2 from step 1 (if result is zero or less, enter 0) . . . . _____

4 State income or sales tax from line 5 of federal Schedule A and any additional state income tax you may have included on line 8 (other taxes) of Schedule A . . . . _____

5 Enter the amount from step 3 or step 4, *whichever is less*, on line 2 of Form M1.

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

Lines 3–6

- received interest from municipal bonds of another state or its governmental units;
- received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local governmental units;
- claimed the bonus depreciation allowance for qualified property on your federal return;
- elected section 179 expensing;
- had state income tax passed through to you as a partner of a partnership, a shareholder of an S corporation or as a beneficiary of a trust;
- claimed the federal deduction for domestic production activities;
- deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota;
- federally deducted certain fines, fees and penalties as a trade or business expense;

- claimed a suspended loss from 2001 through 2005 or 2008 through 2012 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 2013, you:

- received interest from a federal government source;
- purchased educational material or services for your qualifying child's K–12 education;
- did not itemize deductions on your federal return and your charitable contributions were more than $500;
- reported 80 percent of bonus depreciation as an addition to income on Form M1 in a year 2008 through 2012, or you received a federal bonus depreciation subtraction in 2013 from an estate or trust;
- reported 80 percent of federal section 179 expensing as an addition to income in a year 2008 through 2012;
- were age 65 or older (as of January 1, 2013); are permanently and totally disabled and you received federally taxable disability income; and you qualify under Schedule M1R income limits (see *Schedule M1R—Income Qualifications* in the next column);
- received benefits from the Railroad Retirement Board, such as unemployment, sick pay or retirement benefits;
- were a resident of Michigan or North Dakota, and you received wages covered by reciprocity from which Minnesota income tax was withheld;
- worked and lived on the Indian reservation of which you are an enrolled member;
- received federal active duty military pay while a Minnesota resident;
- are a member of the Minnesota National Guard or Reserves who received pay for training or certain types of active service;

Continued

Table for Step 2 of Worksheet for Line 2 *(on page 10)*

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

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

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

Filing Status	Boxes Checked Above	Dollar Amount for Step 2
single:	0	$ 6,100
	1	7,600
	2	9,100
married filing jointly, or qualifying widow(er):	0	$ 10,150
	1	11,350
	2	12,550
	3	13,750
	4	14,950
married filing separately:	0	$ 5,075
	1	6,275
	2	7,475
	3	8,675
	4	9,875
head of household:	0	$ 8,950
	1	10,450
	2	11,950

- 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 addback for reacquisition of business indebtedness income; or
- had railroad maintenance expenses not allowed as federal deductions.

If you complete Schedule M1M, include the schedule when you file Form M1.

Tax Before Credits
Lines 9–14

Line 9—Tax From Table
Turn to the tax table on pages 24 through 29. Using the amount on line 8, find the tax amount in the column of your filing status. Enter the tax from the table on line 9.

Line 10—Alternative Minimum Tax (Schedule M1MT)
You may be required to pay Minnesota alternative minimum tax if you were required to pay federal alternative minimum tax, or if you had large deductions (such as gambling losses, mortgage interest or K-12 education expenses) when you filed your federal or state return.

If you were required to pay federal alternative minimum tax, complete Schedule M1MT, *Alternative Minimum Tax.*

Schedule M1R—Income Qualifications

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

Complete Schedule M1R and Schedule M1M:

if you are:	and your adjusted gross income* is less than:	and your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Married, filing a joint return and both spouses are 65 or older or disabled	$42,000	$12,000
Married, filing a joint return and one spouse is 65 or older or disabled	$38,500	$12,000
Married filing a separate return, you lived apart from your spouse for all of 2012, and you are 65 or older or disabled	$21,000	$ 6,000
Filing single, head of household or qualifying widow(er) and you are 65 or older or disabled	$33,700	$ 9,600

* *Adjusted gross income is federal adjusted gross income (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).*

If you were not required to pay federal alternative minimum tax, determine if you are required to pay Minnesota alternative minimum tax by completing the following steps:

1 Personal exemptions from line 42 of federal Form 1040 or line 26 of Form 1040A.

2 Determine the total of the following items:
   - accelerated depreciation
   - exercise of incentive stock options
   - tax-exempt interest or dividends from Minnesota private activity bonds not included on line 5 of Schedule M1M
   - K-12 education expenses from line 18 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 2012
   - gains excluded under IRC section 1202
   - preferences and adjustments from an electing large partnership (from the AMT adjustment boxes from your Schedule K-1 of federal Form 1065-B)

3 Add step 1, step 2 and line 40 of Form 1040.

4 Subtract lines 4, 14 and 20 of federal Schedule A (1040) from step 3.

Qualifying K-12 Education Expenses

In general, education expenses that qualify for *either* the K–12 education subtraction on line 18 of Schedule M1M or the credit on line 27 of Form M1 include:

- instructor fees and tuition for classes or lessons taken **outside** the regular school day *if* the instructor is not the child's sibling, parent or grandparent;
- purchases of required educational material for use **during** the regular school day;
- fees paid to others for driving your child to and from school **for** the regular school day; and
- computer hardware for personal use in your home and educational software.

The types of expenses that qualify *only* for the subtraction are private school tuition and tuition paid for college or summer school courses that are used to satisfy high school graduation requirements.

You must save your itemized cash register receipts, invoices and other documentation with your tax records. The department may ask to review them.

Expenses That Do Not Qualify For Either:
- purchases of materials for extracurricular activities;
- fees paid to others for transporting your child to and from activities **outside** the regular school day; and
- fees for extracurricular academic instruction provided by the child's sibling, parent or grandparent.

If you qualify for the education credit— enter your qualifying expenses on the appropriate line of your Schedule M1ED and enter your expenses that qualify only for the subtraction on line 18 of Schedule M1M. You cannot use the same expenses to claim both the credit and the subtraction.

The total of your subtraction and credit cannot be more than your actual allowable expenses.

If you do not qualify for the education credit— enter all of your qualifying expenses, up to the maximum amount allowed, on line 18 of Schedule M1M.

If you have any of the following types of educational expenses, include them on the lines indicated.	Qualifies for: Credit	Qualifies for: Subtraction
Include only as a subtraction on line 18 of Schedule M1M:		
Private school tuition		X
Tuition for college courses that are used to satisfy high school graduation requirements		X
Include on line 7 of Schedule M1ED or line 18 of Schedule M1M:		
Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*)	X	X
Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps*	X	X
Instructor fees for driver's education course if the school offers a class as part of the curriculum	X	X
Fees for all-day kindergarten**	X	X
Include on line 8 of Schedule M1ED or line 18 of Schedule M1M:		
Tutoring*	X	X
Music lessons*	X	X
Include on line 9 of Schedule M1ED or line 18 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 18 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 18 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 18 of Schedule M1M:		
Home computer hardware and educational software***	X	X

Expenses That Do Not Qualify for Either—You cannot claim the following expenses:
- Costs for you to drive your child to/from school and to/from tutoring, enrichment programs or camps that are not part of the regular school day
- Travel expenses, lodging and meals for overnight class trips
- Fees paid for and materials and textbooks purchased for use in a program that teaches religious beliefs
- Sport camps or lessons
- Purchase of books and materials used for tutoring, enrichment programs, academic camps or after-school activities
- Tuition and expenses for preschool or post-high school classes
- Costs of school lunches
- Costs of uniforms used for school, band or sports
- Monthly Internet fees
- Noneducational software

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

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

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

5 You must complete Schedule M1MT if step 4 is more than:

- **$60,259** if you are married and filing a joint return or filing as a qualifying widow(er);
- **$30,134** if you are married and filing separate returns;
- **$45,555** if you are single; or
- **$44,706** if you are filing head of household.

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

On your Schedule M1MT, if line 27 is more than line 28, you must pay Minnesota alternative minimum tax. Include Schedule M1MT and Form 6251 when you file Form M1.

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

Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR to determine your Minnesota tax to enter on line 12.

See pages 4 and 5 to determine if you were a resident, part-year resident or nonresident.

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

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

If you received a lump-sum distribution from a pension, profit-sharing or stock bonus plan in 2013, you must file Schedule M1LS, *Tax on Lump-Sum Distribution*, if both of the following conditions apply:

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

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

Credits Against Tax Lines 16-19

Line 16—Marriage Credit (Schedule M1MA)

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

- you are filing a joint return;
- both you and your spouse have taxable earned income, taxable pension or taxable Social Security income;
- your joint taxable income on line 8 of your Form M1 is at least $36,000; and
- the earned income of the lesser-earning spouse is at least $21,000.

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 2013 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 2013 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2013 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 2013 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 2013 for a qualified long-term care insurance policy for which you did not receive a federal tax benefit;
- are a veteran who has separated from service and who served in the military for at least 20 years, 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 or KS 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 2013; or
- invested in a qualified business in East Grand Forks, Breckenridge, Dilworth, Moorhead or Ortonville, and the business has been certified as qualified for the SEED Capital Investment Program.

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

Lines 21–26

Line 21—Nongame Wildlife Fund

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

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

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

Total Payments
Lines 23–29

Line 23—Minnesota Income Tax Withheld (Schedule M1W)

If you received W-2, 1099 or W-2G forms, or Schedules KPI, KS or KF showing Minnesota income tax was withheld for you for 2013, you must complete Schedule M1W, *Minnesota Income Tax Withheld*.

Include the schedule when you file your Form M1. If the schedule is not enclosed, processing of your return will be delayed and your withholding amount may be disallowed.

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

Line 24—Minnesota Estimated Tax and Extension Payments

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

- your total 2013 Minnesota estimated tax payments made in 2013 and 2014, either paid electronically or with Form M14;
- the portion of your 2012 Minnesota income tax refund designated on your 2012 Form M1 to be applied to 2013 estimated tax; and
- any payment made by the regular due date when you are filing after the due date, either paid electronically or with Form M13.

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

Line 25—Child and Dependent Care Credit (Schedule M1CD)

To qualify for the Child and Dependent Care Credit, your household income—federal adjusted gross income plus most nontaxable income—must be $38,570 or less, and one of the following conditions must apply:

- you paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person while you (and your spouse if filing a joint return) were working or looking for work. A qualifying person and qualified expenses match the federal credit for child and dependent care expenses; OR
- you were an operator of a licensed family daycare home caring for your own dependent child who had not reached the age of six by the end of the year; OR
- you are married and filing a joint return, your child was born in 2013, and you did not participate in a pre-tax dependent care assistance program.

If one of the above conditions applies to you, complete and include Schedule M1CD, *Child and Dependent Care Credit*, to determine your credit.

Unlike the federal credit, which is allowed only up to the amount of your tax liability, the Minnesota credit is refundable. So you may be able to receive a refund even if you have no tax liability.

Enter the number of qualifying persons in the box provided on line 25.

Line 26—Minnesota Working Family Credit (Schedule M1WFC)

If you qualify for the federal earned income credit, you **may** also qualify for the Minnesota Working Family Credit.

Use Schedule M1WFC, *Working Family Credit,* and the WFC table on pages 20–23 to determine your Minnesota credit.

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

If you complete Schedule M1WFC, include the schedule with Form M1. Enter the number of your qualifying children in the box provided on line 26.

Line 27—K–12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2013 for your qualifying children in grades kindergarten through 12 (K–12). See qualifying expenses on page 13.

Married persons filing separate returns cannot claim this credit.

To qualify, your household income—which is your federal adjusted gross income plus most nontaxable income—must be under the limit based on the number of qualifying children you have in grades K–12. A qualifying child is the same as for the federal earned income credit.

If your total number of qualifying children is:	Your household income limit is:
1 or 2	$37,500
3	$39,500
4	$41,500
5	$43,500
6 or more	*

* For more than 5 children, the limit is $43,500 plus $2,000 for each additional qualifying child.

If you qualify for the credit, complete Schedule M1ED, *K–12 Education Credit*, (included in this booklet) and include with Form M1. Enter the number of qualifying children in the box provided on line 27.

Line 28—Business and Investment Credits (Schedule M1B)

Complete and include Schedule M1B, *Business and Investment Credits*, if you qualify for any of the following credits as a sole proprietor or if you received a credit as reported on the Schedule KPI, KS or KF that you received as a partner of a partnership, shareholder of an S corporation or beneficiary of a trust:

- angel investment tax credit (you must have received a certificate from Department of Employment and Economic Development);

- credit for historic structure rehabilitation;
- JOBZ jobs credit;
- credit for tuberculosis testing on cattle (you must have owned cattle in Minnesota and incurred expenses to test your cattle for tuberculosis); or
- enterprise zone credit.

Refund or Amount Due Lines 30–35

Line 30—Your Refund

If line 29 is more than line 22, subtract line 22 from line 29, then subtract the amount, if any, on line 33. This is your 2013 Minnesota income tax refund. If the result is zero, you must still file your return.

Of the amount on line 30, you may choose to:

1 have the entire refund deposited directly into a checking or savings account (see the line 31 instructions); or

2 receive the entire refund in the mail as a paper check (skip lines 31, 32, 34 and 35);

3 apply all or a portion of your refund toward your 2014 estimated taxes. The remaining balance, if any, may be directly deposited into your checking or savings account, or mailed to you.

If you owe Minnesota or federal taxes, criminal fines or a debt to a state or county agency, district court, qualifying hospital or public library, the department will apply your refund to the amount you owe. If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total. Your Social Security number will be used to identify you as the correct debtor. If your debt is less than your refund, you'll receive the difference.

Generally, you must file your 2013 return no later than October 15, 2017, or your right to receive the refund lapses.

Line 31—Direct Deposit of Refund

If you want the refund on line 30 to be directly deposited into your checking or savings account, enter the requested information on line 31.

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

Refer to the sample below to find the routing and account numbers.

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

⑆091000000⑆ 000000000000⑈

Bank's routing number — Account number
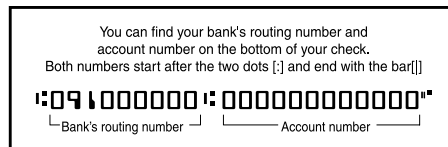
The **routing number** must have nine digits.

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

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check. Your refund

Did You Purchase Items Over the Internet or Through Mail Order This Year?

Minnesota Use Tax

If you purchased taxable items for your own use without paying sales tax, you probably owe use tax. The use tax is the same rate as the state sales tax.

Here are some cases when use tax is due:

- You buy taxable items over the Internet, by mail order, from a shopping channel, etc., and the seller doesn't collect Minnesota sales tax from you.
- A seller in another state or country does not collect any sales tax from you on a sale of an item that is taxed by Minnesota.
- An out-of-state seller properly collects another state's sales tax at a rate lower than Minnesota's. In this case, you owe the difference between the two rates.

If your total purchases subject to use tax are less than $770 in a calendar year, you are not required to file a use tax return. This exemption applies only to items for personal use, not to items for business use.

If your total purchases subject to use tax are $770 or more, you owe use tax on all taxable items purchased during the year. File and pay your use tax by April 15 following the year of purchase. To do so:

- Go to www.revenue.state.mn.us and login. Enter your Social Security number and click on "Individual use tax," or

- File a paper Form UT1, *Individual Use Tax Return*.

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

Local Use Taxes

If you buy taxable items for use in the cities and counties listed in below, you must also pay local use taxes at the rates listed.

Local Use Tax Rates

City/County	Rate	City/County	Rate	City/County	Rate
Albert Lea	0.5%	Lanesboro	0.5%	Rochester	0.5%
Austin	0.5%	Mankato	0.5%	St. Cloud area (Sartell, Sauk Rapids, St. Augusta, St. Cloud, St. Joseph and Waite Park)	0.5%
Baxter	0.5%	Marshall	0.5%		
Bemidji	0.5%	Medford	0.5%		
Brainerd	0.5%	Minneapolis	0.5%		
Clearwater	0.5%	New Ulm	0.5%	St. Paul	0.5%
Cloquet	0.5%	North Mankato	0.5%	Transit Improvement (Anoka, Dakota, Hennepin, Ramsey and Washington Counties)	0.25%
Cook County	1.0%	Olmsted County Transit Improvement*	0.25%		
Duluth	1.0%				
Fergus Falls	0.5%	Owatonna	0.5%	Two Harbors	0.5%
Hennepin County	0.15%	Proctor	0.5%	Willmar	0.5%
Hermantown	0.5%	Rice County Transit Improvement*	0.25%	Worthington	0.5%
Hutchinson	0.5%				

* Olmsted County and Rice County Transit Improvement each began Jan. 1, 2014.

Lines 32–35

may also be issued as a paper check if a portion was recaptured to pay a debt you owe or an adjustment was made to your return.

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

Line 32—Amount You Owe

If line 22 is more than line 29, you owe additional Minnesota income tax for 2013. If the difference is $500 or more, read the instructions for line 33 to determine line 32.

Subtract line 29 from line 22, and add the amount, if any, from line 33. Enter the result on line 32. This is the Minnesota income tax you must pay. Pay your tax using one of the methods described in *Payment Options* on page 5.

If you are filing your return after April 15, 2014, a late payment penalty, a late filing penalty and interest may be due (see page 6). If you file a paper return and you include penalty and interest with your check payment, enclose the worksheet from the M60 instructions or a separate statement showing how you arrived at the penalty and interest. Do not include the late-filing or late-payment penalty or interest on line 32.

Line 33—Penalty for Underpayment of 2013 Estimated Tax (Schedule M15)

You may owe a penalty if:

- line 20 is more than line 29, and the difference is $500 or more; or

- you did not make a required estimated tax payment on time. This is true even if you have a refund.

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

To avoid this penalty next year, you may want to make larger 2014 estimated tax payments or ask your employer to increase your withholding.

Lines 34 and 35—2014 Estimated Tax

If you are paying 2014 estimated tax, you may apply all or part of your 2013 refund to your 2014 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 2014 estimated tax. The total of lines 34 and 35 must equal line 30.

If you are not sure whether you must pay 2014 estimated tax, read *Estimated Payments* on page 6.

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, <u>DO NOT</u> complete this form.

1. Are you a U.S. citizen? ☐ Yes ☐ No   Will you be at least 18 on or before the next election? ☐ Yes ☐ 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 P.O. Box   City   Zip Code

5. Date of Birth (not today's date) _____ -- _____ -- **19** _____   6. Phone Number _____ -- _____ -- _____

7. Mark one box and provide the number that applies to you:
   ☐ I have a MN-issued driver's license or MN ID card number:
   ☐ I do not have a MN-issued driver's license or MN ID card. The last four digits of my Social Security Number are: **XXX-XX-**☐☐☐☐
   ☐ 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 8 & 9.

8. Previous Last Name   Previous First Name   Previous Middle Name

9. Previous Address Where You Were Last Registered   City   State   Zip Code

Read The Statement Below And Sign Only If <u>All</u> Parts Apply To You.

I certify that I: will be at least 18 years old on election day; am a citizen of the United States; will have resided in Minnesota for 20 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 giving 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: _____ -- **20** _____   Sign Here **X** _____

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

How to Complete a Paper Return

Form M1 is Scannable

The Department of Revenue uses scanning equipment to capture the information from paper income tax returns. It is important that you follow the instructions below so your return is processed quickly and accurately.

(A) **Use black ink** to enter the numbers inside the boxes. **Do not highlight** numbers, as this prevents the equipment from reading the numbers.

(B) **Please print and use CAPITAL LETTERS** when entering your name, your spouse's name and current address. Capital letters are easier to recognize.

(C) **Print your numbers like this:**

1 2 3 4 5 6 7 8 9 0
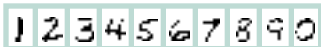
Note: Do not put a slash through the "0" (Ø) or "7" (7̸); it may be read as an "8."

(D) **Use whole dollars.** You must round the dollar amounts on your Form M1 and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.

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

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

(G) **Reporting a negative amount.** If your federal adjusted gross income on line D or the amounts on line 1, 4 or 12b are negative amounts (losses), place an X in the oval box provided on the line *(see example below).* Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.

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

X ___ , 1 2 , 3 4 5 . 00

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

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

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Before You Mail Your Return

Sign and Date Your Return

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

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

To choose not to file electronically. If you do not want your preparer to file your return electronically, check the appropriate box at the bottom of the return. Preparers who filed more than 10 Minnesota returns last year are required to electronically file all Minnesota returns, unless you indicate otherwise.

Include Copies of Federal Forms

In addition to your Form M1 and all the Minnesota schedules you are required to complete, also enclose complete copies of your 2013 federal return and schedules.

How to Assemble

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

1. Form M1, including page 2 if it is not printed on the back of your Form M1,
2. Schedule M1W showing Minnesota withholding (**Do not submit W-2, 1099 or W-2G forms with your return.**),
3. Any schedules KPI, KS and/or KF you may have received that show Minnesota income tax withheld or available credits,
4. Minnesota schedules that you used to complete your return, according to the sequence number printed at the top of each, and
5. At the end, place a complete copy of your federal return and schedules.

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

If you do not enclose the required documentation, the department may send your return back to you.

Make copies of all your forms and schedules. Keep the copies and your W-2 forms with your tax records at least through 2017. You will be charged a fee to request copies of your forms from the department.

Also, if you are claiming the K–12 education subtraction or credit, keep with your tax records original receipts and other documentation to substantiate your qualifying education expenses.

Important Reminders

Enclose Schedule M1W When Required

If you are claiming Minnesota income tax withheld on line 23 of your Form M1, you must complete and enclose Schedule M1W with your return. If the schedule is not enclosed, processing of your refund will be delayed, and the department may disallow the amount of your withholding.

Do not send in your W-2, 1099 or W-2G forms. Keep these forms with your tax records and save your 2013 tax records at least through 2017. The department may ask you to show these records if there is any question.

If You Pay Your Tax With a Check

If you owe an amount on line 32 of Form M1 and you pay by check, you must complete a Form M60 payment voucher, which is included in this booklet. If you are filing a paper Form M1, send the voucher and your check *separately* from your return to ensure that your payment is properly credited to your account.

Your check authorizes us to make a one-time electronic fund transfer from your account. You will not receive your canceled check.

If You Pay Your Tax After the Due Date

If you pay your tax after April 15, 2014, you must pay penalty and interest on the unpaid amount (see page 6 for details). Use the worksheet in the M60 instructions to determine the penalty and interest to include with your tax payment. Form M1 does not include a line to report penalty or interest.

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

Panel 1

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	4	5	1	4	5
100	200	3	13	15	3	13	15
200	300	5	21	25	5	21	25
300	400	7	30	35	7	30	35
400	500	9	38	45	9	38	45
500	600	11	47	55	11	47	55
600	700	12	55	65	12	55	65
700	800	14	64	75	14	64	75
800	900	16	72	85	16	72	85
900	1,000	18	81	95	18	81	95
1,000	1,100	20	89	105	20	89	105
1,100	1,200	22	98	115	22	98	115
1,200	1,300	24	106	125	24	106	125
1,300	1,400	26	115	135	26	115	135
1,400	1,500	28	123	145	28	123	145
1,500	1,600	30	132	155	30	132	155
1,600	1,700	32	140	165	32	140	165
1,700	1,800	33	149	175	33	149	175
1,800	1,900	35	157	185	35	157	185
1,900	2,000	37	166	195	37	166	195
2,000	2,100	39	174	205	39	174	205
2,100	2,200	41	183	215	41	183	215
2,200	2,300	43	191	225	43	191	225
2,300	2,400	45	200	235	45	200	235
2,400	2,500	47	208	245	47	208	245
2,500	2,600	49	217	255	49	217	255
2,600	2,700	51	225	265	51	225	265
2,700	2,800	53	234	275	53	234	275
2,800	2,900	55	242	285	55	242	285
2,900	3,000	56	251	295	56	251	295
3,000	3,100	58	259	305	58	259	305
3,100	3,200	60	268	315	60	268	315
3,200	3,300	62	276	325	62	276	325
3,300	3,400	64	285	335	64	285	335
3,400	3,500	66	293	345	66	293	345
3,500	3,600	68	302	355	68	302	355
3,600	3,700	70	310	365	70	310	365
3,700	3,800	72	319	375	72	319	375
3,800	3,900	74	327	385	74	327	385
3,900	4,000	76	336	395	76	336	395

Panel 2

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*		
4,000	4,100	77	344	405	77	344	405
4,100	4,200	79	353	415	79	353	415
4,200	4,300	81	361	425	81	361	425
4,300	4,400	83	370	435	83	370	435
4,400	4,500	85	378	445	85	378	445
4,500	4,600	87	387	455	87	387	455
4,600	4,700	89	395	465	89	395	465
4,700	4,800	91	404	475	91	404	475
4,800	4,900	93	412	485	93	412	485
4,900	5,000	95	421	495	95	421	495
5,000	5,100	97	429	505	97	429	505
5,100	5,200	98	438	515	98	438	515
5,200	5,300	100	446	525	100	446	525
5,300	5,400	102	455	535	102	455	535
5,400	5,500	104	463	545	104	463	545
5,500	5,600	106	472	555	106	472	555
5,600	5,700	108	480	565	108	480	565
5,700	5,800	110	489	575	110	489	575
5,800	5,900	112	497	585	112	497	585
5,900	6,000	114	506	595	114	506	595
6,000	6,100	116	514	605	116	514	605
6,100	6,200	118	523	615	118	523	615
6,200	6,300	120	531	625	120	531	625
6,300	6,400	121	540	635	121	540	635
6,400	6,500	122	548	645	122	548	645
6,500	6,600	122	557	655	122	557	655
6,600	6,700	122	565	665	122	565	665
6,700	6,800	122	574	675	122	574	675
6,800	6,900	122	582	685	122	582	685
6,900	7,000	122	591	695	122	591	695
7,000	7,100	122	599	705	122	599	705
7,100	7,200	122	608	715	122	608	715
7,200	7,300	122	616	725	122	616	725
7,300	7,400	122	625	735	122	625	735
7,400	7,500	122	633	745	122	633	745
7,500	7,600	122	642	755	122	642	755
7,600	7,700	122	650	765	122	650	765
7,700	7,800	122	659	775	122	659	775
7,800	7,900	122	667	785	122	667	785
7,900	8,000	122	676	795	122	676	795

Panel 3

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*		
8,000	8,100	120	684	805	122	684	805
8,100	8,200	119	693	815	122	693	815
8,200	8,300	117	701	825	122	701	825
8,300	8,400	115	710	835	122	710	835
8,400	8,500	113	718	845	122	718	845
8,500	8,600	111	727	855	122	727	855
8,600	8,700	109	735	865	122	735	865
8,700	8,800	107	744	875	122	744	875
8,800	8,900	105	752	885	122	752	885
8,900	9,000	103	761	895	122	761	895
9,000	9,100	101	769	905	122	769	905
9,100	9,200	99	778	915	122	778	915
9,200	9,300	98	786	925	122	786	925
9,300	9,400	96	795	935	122	795	935
9,400	9,500	94	803	945	122	803	945
9,500	9,600	92	812	955	122	812	955
9,600	9,700	90	813	965	122	813	965
9,700	9,800	88	813	975	122	813	975
9,800	9,900	86	813	985	122	813	985
9,900	10,000	84	813	995	122	813	995
10,000	10,100	82	813	1,005	122	813	1,005
10,100	10,200	80	813	1,015	122	813	1,015
10,200	10,300	78	813	1,025	122	813	1,025
10,300	10,400	77	813	1,035	122	813	1,035
10,400	10,500	75	813	1,045	122	813	1,045
10,500	10,600	73	813	1,055	122	813	1,055
10,600	10,700	71	813	1,065	122	813	1,065
10,700	10,800	69	813	1,075	122	813	1,075
10,800	10,900	67	813	1,085	122	813	1,085
10,900	11,000	65	813	1,095	122	813	1,095
11,000	11,100	63	813	1,105	122	813	1,105
11,100	11,200	61	813	1,115	122	813	1,115
11,200	11,300	59	813	1,125	122	813	1,125
11,300	11,400	57	813	1,135	122	813	1,135
11,400	11,500	55	813	1,145	122	813	1,145
11,500	11,600	54	813	1,155	122	813	1,155
11,600	11,700	52	813	1,165	122	813	1,165
11,700	11,800	50	813	1,175	122	813	1,175
11,800	11,900	48	813	1,185	122	813	1,185
11,900	12,000	46	813	1,195	122	813	1,195

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

Income 12,000 – 16,000

If line 1 or line 3 of Schedule M1WFC is: at least	but less than	Single, head of household or qualifying widow(er) and you have: no children	one child	two children	Married filing jointly and you have: no children	one child	two children
12,000	12,100	44	813	1,205	122	813	1,205
12,100	12,200	42	813	1,215	122	813	1,215
12,200	12,300	40	813	1,225	122	813	1,225
12,300	12,400	38	813	1,235	122	813	1,235
12,400	12,500	36	813	1,245	122	813	1,245
12,500	12,600	34	813	1,255	122	813	1,255
12,600	12,700	33	813	1,265	122	813	1,265
12,700	12,800	31	813	1,275	122	813	1,275
12,800	12,900	29	813	1,285	122	813	1,285
12,900	13,000	27	813	1,295	122	813	1,295
13,000	13,100	25	813	1,305	122	813	1,305
13,100	13,200	23	813	1,315	122	813	1,315
13,200	13,300	21	813	1,325	122	813	1,325
13,300	13,400	19	813	1,335	121	813	1,335
13,400	13,500	17	813	1,343	119	813	1,343
13,500	13,600	15	813	1,343	117	813	1,343
13,600	13,700	13	813	1,343	116	813	1,343
13,700	13,800	11	813	1,343	114	813	1,343
13,800	13,900	10	813	1,343	112	813	1,343
13,900	14,000	8	813	1,343	110	813	1,343
14,000	14,100	6	813	1,343	108	813	1,343
14,100	14,200	4	813	1,343	106	813	1,343
14,200	14,300	2	813	1,343	104	813	1,343
14,300	14,400	0	813	1,343	102	813	1,343
14,400	14,500	0	813	1,343	100	813	1,343
14,500	14,600	0	813	1,343	98	813	1,343
14,600	14,700	0	813	1,343	96	813	1,343
14,700	14,800	0	813	1,343	94	813	1,343
14,800	14,900	0	813	1,343	93	813	1,343
14,900	15,000	0	813	1,343	91	813	1,343
15,000	15,100	0	813	1,343	89	813	1,343
15,100	15,200	0	813	1,343	87	813	1,343
15,200	15,300	0	813	1,343	85	813	1,343
15,300	15,400	0	813	1,343	83	813	1,343
15,400	15,500	0	813	1,343	81	813	1,343
15,500	15,600	0	813	1,343	79	813	1,343
15,600	15,700	0	813	1,343	77	813	1,343
15,700	15,800	0	813	1,343	75	813	1,343
15,800	15,900	0	813	1,343	73	813	1,343
15,900	16,000	0	813	1,343	72	813	1,343

Income 16,000 – 20,000

If line 1 or line 3 of Schedule M1WFC is: at least	but less than	Single, head of household or qualifying widow(er) and you have: no children	one child	two children	Married filing jointly and you have: no children	one child	two children
16,000	16,100	0	813	1,343	70	813	1,343
16,100	16,200	0	813	1,343	68	813	1,343
16,200	16,300	0	813	1,343	66	813	1,343
16,300	16,400	0	813	1,343	64	813	1,343
16,400	16,500	0	813	1,343	62	813	1,343
16,500	16,600	0	813	1,343	60	813	1,343
16,600	16,700	0	813	1,343	58	813	1,343
16,700	16,800	0	818	1,343	56	818	1,343
16,800	16,900	0	826	1,343	54	826	1,343
16,900	17,000	0	835	1,343	52	835	1,343
17,000	17,100	0	843	1,343	50	843	1,343
17,100	17,200	0	852	1,343	49	852	1,343
17,200	17,300	0	860	1,343	47	860	1,343
17,300	17,400	0	869	1,343	45	869	1,343
17,400	17,500	0	877	1,343	43	877	1,343
17,500	17,600	0	886	1,343	41	886	1,343
17,600	17,700	0	894	1,343	39	894	1,343
17,700	17,800	0	903	1,343	37	903	1,343
17,800	17,900	0	911	1,343	35	911	1,343
17,900	18,000	0	920	1,343	33	920	1,343
18,000	18,100	0	928	1,343	31	928	1,343
18,100	18,200	0	937	1,343	29	937	1,343
18,200	18,300	0	945	1,343	28	945	1,343
18,300	18,400	0	954	1,343	26	954	1,343
18,400	18,500	0	962	1,343	24	962	1,343
18,500	18,600	0	971	1,343	22	971	1,343
18,600	18,700	0	973	1,343	20	973	1,343
18,700	18,800	0	973	1,343	18	973	1,343
18,800	18,900	0	973	1,343	16	973	1,343
18,900	19,000	0	973	1,343	14	973	1,343
19,000	19,100	0	973	1,343	12	973	1,343
19,100	19,200	0	973	1,343	10	973	1,343
19,200	19,300	0	973	1,343	8	973	1,343
19,300	19,400	0	973	1,343	7	973	1,343
19,400	19,500	0	973	1,343	5	973	1,343
19,500	19,600	0	973	1,343	3	973	1,343
19,600	19,700	0	973	1,343	1	973	1,343
19,700	19,800	0	973	1,343	0	973	1,343
19,800	19,900	0	973	1,343	0	973	1,343
19,900	20,000	0	973	1,343	0	973	1,343

Income 20,000 – 24,000

If line 1 or line 3 of Schedule M1WFC is: at least	but less than	Single, head of household or qualifying widow(er) and you have: no children	one child	two children	Married filing jointly and you have: no children	one child	two children
20,000	20,100	0	973	1,343	0	973	1,343
20,100	20,200	0	973	1,343	0	973	1,343
20,200	20,300	0	973	1,343	0	973	1,343
20,300	20,400	0	973	1,343	0	973	1,343
20,400	20,500	0	973	1,343	0	973	1,343
20,500	20,600	0	973	1,347	0	973	1,347
20,600	20,700	0	973	1,367	0	973	1,367
20,700	20,800	0	973	1,387	0	973	1,387
20,800	20,900	0	972	1,407	0	973	1,407
20,900	21,000	0	966	1,427	0	973	1,427
21,000	21,100	0	961	1,447	0	973	1,447
21,100	21,200	0	955	1,467	0	973	1,467
21,200	21,300	0	949	1,487	0	973	1,487
21,300	21,400	0	943	1,507	0	973	1,507
21,400	21,500	0	938	1,527	0	973	1,527
21,500	21,600	0	932	1,547	0	973	1,547
21,600	21,700	0	926	1,567	0	973	1,567
21,700	21,800	0	921	1,587	0	973	1,587
21,800	21,900	0	915	1,607	0	973	1,607
21,900	22,000	0	909	1,627	0	973	1,627
22,000	22,100	0	903	1,647	0	973	1,647
22,100	22,200	0	898	1,667	0	973	1,667
22,200	22,300	0	892	1,687	0	973	1,687
22,300	22,400	0	886	1,707	0	973	1,707
22,400	22,500	0	880	1,727	0	973	1,727
22,500	22,600	0	875	1,747	0	973	1,747
22,600	22,700	0	869	1,767	0	973	1,767
22,700	22,800	0	863	1,787	0	973	1,787
22,800	22,900	0	858	1,807	0	973	1,807
22,900	23,000	0	852	1,827	0	973	1,827
23,000	23,100	0	846	1,847	0	973	1,847
23,100	23,200	0	840	1,867	0	973	1,867
23,200	23,300	0	835	1,879	0	973	1,879
23,300	23,400	0	829	1,879	0	973	1,879
23,400	23,500	0	823	1,879	0	973	1,879
23,500	23,600	0	817	1,879	0	973	1,879
23,600	23,700	0	812	1,879	0	973	1,879
23,700	23,800	0	806	1,879	0	973	1,879
23,800	23,900	0	800	1,879	0	973	1,879
23,900	24,000	0	794	1,879	0	973	1,879

Minnesota Working Family Credit (WFC) Table (cont). *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	
24,000	24,100	0	789	1,879	0	973	1,879
24,100	24,200	0	783	1,879	0	973	1,879
24,200	24,300	0	777	1,879	0	973	1,879
24,300	24,400	0	772	1,879	0	973	1,879
24,400	24,500	0	766	1,879	0	973	1,879
24,500	24,600	0	760	1,879	0	973	1,879
24,600	24,700	0	754	1,879	0	973	1,879
24,700	24,800	0	749	1,876	0	973	1,879
24,800	24,900	0	743	1,866	0	973	1,879
24,900	25,000	0	737	1,855	0	973	1,879
25,000	25,100	0	731	1,845	0	973	1,879
25,100	25,200	0	726	1,835	0	973	1,879
25,200	25,300	0	720	1,824	0	973	1,879
25,300	25,400	0	714	1,814	0	973	1,879
25,400	25,500	0	709	1,804	0	973	1,879
25,500	25,600	0	703	1,794	0	973	1,879
25,600	25,700	0	697	1,783	0	973	1,879
25,700	25,800	0	691	1,773	0	973	1,879
25,800	25,900	0	686	1,763	0	973	1,879
25,900	26,000	0	680	1,752	0	973	1,879
26,000	26,100	0	674	1,742	0	973	1,879
26,100	26,200	0	668	1,732	0	973	1,879
26,200	26,300	0	663	1,721	0	969	1,879
26,300	26,400	0	657	1,711	0	963	1,879
26,400	26,500	0	651	1,701	0	957	1,879
26,500	26,600	0	645	1,691	0	951	1,879
26,600	26,700	0	640	1,680	0	946	1,879
26,700	26,800	0	634	1,670	0	940	1,879
26,800	26,900	0	628	1,660	0	934	1,879
26,900	27,000	0	623	1,649	0	929	1,879
27,000	27,100	0	617	1,639	0	923	1,879
27,100	27,200	0	611	1,629	0	917	1,879
27,200	27,300	0	605	1,618	0	911	1,879
27,300	27,400	0	600	1,608	0	906	1,879
27,400	27,500	0	594	1,598	0	900	1,879
27,500	27,600	0	588	1,588	0	894	1,879
27,600	27,700	0	582	1,577	0	888	1,879
27,700	27,800	0	577	1,567	0	883	1,879
27,800	27,900	0	571	1,557	0	877	1,879
27,900	28,000	0	565	1,546	0	871	1,879
28,000	28,100	0	560	1,536	0	866	1,879
28,100	28,200	0	554	1,526	0	860	1,879
28,200	28,300	0	548	1,515	0	854	1,879
28,300	28,400	0	542	1,505	0	848	1,879
28,400	28,500	0	537	1,495	0	843	1,879
28,500	28,600	0	531	1,485	0	837	1,879
28,600	28,700	0	525	1,474	0	831	1,879
28,700	28,800	0	519	1,464	0	825	1,879
28,800	28,900	0	514	1,454	0	820	1,879
28,900	29,000	0	508	1,443	0	814	1,879
29,000	29,100	0	502	1,433	0	808	1,879
29,100	29,200	0	497	1,423	0	802	1,879
29,200	29,300	0	491	1,412	0	797	1,879
29,300	29,400	0	485	1,402	0	791	1,879
29,400	29,500	0	479	1,392	0	785	1,879
29,500	29,600	0	474	1,382	0	780	1,879
29,600	29,700	0	468	1,371	0	774	1,879
29,700	29,800	0	462	1,361	0	768	1,879
29,800	29,900	0	456	1,351	0	762	1,879
29,900	30,000	0	451	1,340	0	757	1,879
30,000	30,100	0	445	1,330	0	751	1,879
30,100	30,200	0	439	1,320	0	745	1,870
30,200	30,300	0	433	1,309	0	739	1,859
30,300	30,400	0	428	1,299	0	734	1,849
30,400	30,500	0	422	1,289	0	728	1,839
30,500	30,600	0	416	1,279	0	722	1,829
30,600	30,700	0	411	1,268	0	717	1,818
30,700	30,800	0	405	1,258	0	711	1,808
30,800	30,900	0	399	1,248	0	705	1,798
30,900	31,000	0	393	1,237	0	699	1,787
31,000	31,100	0	388	1,227	0	694	1,777
31,100	31,200	0	382	1,217	0	688	1,767
31,200	31,300	0	376	1,206	0	682	1,756
31,300	31,400	0	370	1,196	0	676	1,746
31,400	31,500	0	365	1,186	0	671	1,736
31,500	31,600	0	359	1,176	0	665	1,726
31,600	31,700	0	353	1,165	0	659	1,715
31,700	31,800	0	348	1,155	0	654	1,705
31,800	31,900	0	342	1,145	0	648	1,695
31,900	32,000	0	336	1,134	0	642	1,684
32,000	32,100	0	330	1,124	0	636	1,674
32,100	32,200	0	325	1,114	0	631	1,664
32,200	32,300	0	319	1,103	0	625	1,653
32,300	32,400	0	313	1,093	0	619	1,643
32,400	32,500	0	307	1,083	0	613	1,633
32,500	32,600	0	302	1,073	0	608	1,623
32,600	32,700	0	296	1,062	0	602	1,612
32,700	32,800	0	290	1,052	0	596	1,602
32,800	32,900	0	285	1,042	0	590	1,592
32,900	33,000	0	279	1,031	0	585	1,581
33,000	33,100	0	273	1,021	0	579	1,571
33,100	33,200	0	267	1,011	0	573	1,561
33,200	33,300	0	262	1,000	0	568	1,550
33,300	33,400	0	256	990	0	562	1,540
33,400	33,500	0	250	980	0	556	1,530
33,500	33,600	0	244	970	0	550	1,520
33,600	33,700	0	239	959	0	545	1,509
33,700	33,800	0	233	949	0	539	1,499
33,800	33,900	0	227	939	0	533	1,489
33,900	34,000	0	221	928	0	527	1,478
34,000	34,100	0	216	918	0	522	1,468
34,100	34,200	0	210	908	0	516	1,458
34,200	34,300	0	204	897	0	510	1,447
34,300	34,400	0	199	887	0	505	1,437
34,400	34,500	0	193	877	0	499	1,427
34,500	34,600	0	187	867	0	493	1,417
34,600	34,700	0	181	856	0	487	1,406
34,700	34,800	0	176	846	0	482	1,396
34,800	34,900	0	170	836	0	476	1,386
34,900	35,000	0	164	825	0	470	1,375
35,000	35,100	0	158	815	0	464	1,365
35,100	35,200	0	153	805	0	459	1,355
35,200	35,300	0	147	794	0	453	1,344
35,300	35,400	0	141	784	0	447	1,334
35,400	35,500	0	136	774	0	442	1,324
35,500	35,600	0	130	764	0	436	1,314
35,600	35,700	0	124	753	0	430	1,303
35,700	35,800	0	118	743	0	424	1,293
35,800	35,900	0	113	733	0	419	1,283
35,900	36,000	0	107	722	0	413	1,272

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

If line 1 or line 3 of Schedule M1WFC is: at least	but less than	Single, head of household or qualifying widow(er) and you have: no children	one child	two children	Married filing jointly and you have: no children	one child	two children
36,000	36,100	0	101	712	0	407	1,262
36,100	36,200	0	95	702	0	401	1,252
36,200	36,300	0	90	691	0	396	1,241
36,300	36,400	0	84	681	0	390	1,231
36,400	36,500	0	78	671	0	384	1,221
36,500	36,600	0	72	661	0	378	1,211
36,600	36,700	0	67	650	0	373	1,200
36,700	36,800	0	61	640	0	367	1,190
36,800	36,900	0	55	630	0	361	1,180
36,900	37,000	0	50	619	0	356	1,169
37,000	37,100	0	44	609	0	350	1,159
37,100	37,200	0	38	599	0	344	1,149
37,200	37,300	0	32	588	0	338	1,138
37,300	37,400	0	27	578	0	333	1,128
37,400	37,500	0	21	568	0	327	1,118
37,500	37,600	0	15	558	0	321	1,108
37,600	37,700	0	9	547	0	315	1,097
37,700	37,800	0	4	537	0	310	1,087
37,800	37,900	0	0	527	0	304	1,077
37,900	38,000	0	0	516	0	298	1,066
38,000	38,100	0	0	506	0	293	1,056
38,100	38,200	0	0	496	0	287	1,046
38,200	38,300	0	0	485	0	281	1,035
38,300	38,400	0	0	475	0	275	1,025
38,400	38,500	0	0	465	0	270	1,015
38,500	38,600	0	0	455	0	264	1,005
38,600	38,700	0	0	444	0	258	994
38,700	38,800	0	0	434	0	252	984
38,800	38,900	0	0	424	0	247	974
38,900	39,000	0	0	413	0	241	963
39,000	39,100	0	0	403	0	235	953
39,100	39,200	0	0	393	0	229	943
39,200	39,300	0	0	382	0	224	932
39,300	39,400	0	0	372	0	218	922
39,400	39,500	0	0	362	0	212	912
39,500	39,600	0	0	352	0	207	902
39,600	39,700	0	0	341	0	201	891
39,700	39,800	0	0	331	0	195	881
39,800	39,900	0	0	321	0	189	871
39,900	40,000	0	0	310	0	184	860
40,000	40,100	0	0	300	0	178	850

If line 1 or line 3 of Schedule M1WFC is: at least	but less than	Single, head of household or qualifying widow(er) and you have: no children	one child	two children	Married filing jointly and you have: no children	one child	two children
40,100	40,200	0	0	290	0	172	840
40,200	40,300	0	0	279	0	166	829
40,300	40,400	0	0	269	0	161	819
40,400	40,500	0	0	259	0	155	809
40,500	40,600	0	0	249	0	149	799
40,600	40,700	0	0	238	0	144	788
40,700	40,800	0	0	228	0	138	778
40,800	40,900	0	0	218	0	132	768
40,900	41,000	0	0	207	0	126	757
41,000	41,100	0	0	197	0	121	747
41,100	41,200	0	0	187	0	115	737
41,200	41,300	0	0	176	0	109	726
41,300	41,400	0	0	166	0	103	716
41,400	41,500	0	0	156	0	98	706
41,500	41,600	0	0	146	0	92	696
41,600	41,700	0	0	135	0	86	685
41,700	41,800	0	0	125	0	81	675
41,800	41,900	0	0	115	0	75	665
41,900	42,000	0	0	104	0	69	654
42,000	42,100	0	0	94	0	63	644
42,100	42,200	0	0	84	0	58	634
42,200	42,300	0	0	73	0	52	623
42,300	42,400	0	0	63	0	46	613
42,400	42,500	0	0	53	0	40	603
42,500	42,600	0	0	43	0	35	593
42,600	42,700	0	0	32	0	29	582
42,700	42,800	0	0	22	0	23	572
42,800	42,900	0	0	12	0	17	562
42,900	43,000	0	0	1	0	12	551
43,000	43,100	0	0	0	0	6	541
43,100	43,200	0	0	0	0	0	531
43,200	43,300	0	0	0	0	0	520
43,300	43,400	0	0	0	0	0	510
43,400	43,500	0	0	0	0	0	500
43,500	43,600	0	0	0	0	0	490
43,600	43,700	0	0	0	0	0	479
43,700	43,800	0	0	0	0	0	469
43,800	43,900	0	0	0	0	0	459
43,900	44,000	0	0	0	0	0	448
44,000	44,100	0	0	0	0	0	438
44,100	44,200	0	0	0	0	0	428

If line 1 or line 3 of Schedule M1WFC is: at least	but less than	Single, head of household or qualifying widow(er) and you have: no children	one child	two children	Married filing jointly and you have: no children	one child	two children
44,200	44,300	0	0	0	0	0	417
44,300	44,400	0	0	0	0	0	407
44,400	44,500	0	0	0	0	0	397
44,500	44,600	0	0	0	0	0	387
44,600	44,700	0	0	0	0	0	376
44,700	44,800	0	0	0	0	0	366
44,800	44,900	0	0	0	0	0	356
44,900	45,000	0	0	0	0	0	345
45,000	45,100	0	0	0	0	0	335
45,100	45,200	0	0	0	0	0	325
45,200	45,300	0	0	0	0	0	314
45,300	45,400	0	0	0	0	0	304
45,400	45,500	0	0	0	0	0	294
45,500	45,600	0	0	0	0	0	284
45,600	45,700	0	0	0	0	0	273
45,700	45,800	0	0	0	0	0	263
45,800	45,900	0	0	0	0	0	253
45,900	46,000	0	0	0	0	0	242
46,000	46,100	0	0	0	0	0	232
46,100	46,200	0	0	0	0	0	222
46,200	46,300	0	0	0	0	0	211
46,300	46,400	0	0	0	0	0	201
46,400	46,500	0	0	0	0	0	191
46,500	46,600	0	0	0	0	0	181
46,600	46,700	0	0	0	0	0	170
46,700	46,800	0	0	0	0	0	160
46,800	46,900	0	0	0	0	0	150
46,900	47,000	0	0	0	0	0	139
47,000	47,100	0	0	0	0	0	129
47,100	47,200	0	0	0	0	0	119
47,200	47,300	0	0	0	0	0	108
47,300	47,400	0	0	0	0	0	98
47,400	47,500	0	0	0	0	0	88
47,500	47,600	0	0	0	0	0	78
47,600	47,700	0	0	0	0	0	67
47,700	47,800	0	0	0	0	0	57
47,800	47,900	0	0	0	0	0	47
47,900	48,000	0	0	0	0	0	36
48,000	48,100	0	0	0	0	0	26
48,100	48,200	0	0	0	0	0	16
48,200	48,300	0	0	0	0	0	5
48,300	& over	0	0	0	0	0	0

2013 Tax Tables

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

2013 Tax Tables

If line 8, Form M1 is: 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:			
14,900	15,000	800	800	800	800
15,000	15,100	805	805	805	805
15,100	15,200	811	811	811	811
15,200	15,300	816	816	816	816
15,300	15,400	821	821	821	821
15,400	15,500	827	827	827	827
15,500	15,600	832	832	832	832
15,600	15,700	837	837	837	837
15,700	15,800	843	843	843	843
15,800	15,900	848	848	848	848
15,900	16,000	853	853	853	853
16,000	16,100	859	859	859	859
16,100	16,200	864	864	864	864
16,200	16,300	869	869	869	869
16,300	16,400	875	875	875	875
16,400	16,500	880	880	880	880
16,500	16,600	885	885	885	885
16,600	16,700	891	891	891	891
16,700	16,800	896	896	896	896
16,800	16,900	901	901	901	901
16,900	17,000	907	907	907	907
17,000	17,100	912	912	912	912
17,100	17,200	918	918	918	918
17,200	17,300	923	923	923	923
17,300	17,400	928	928	928	928
17,400	17,500	934	934	934	934
17,500	17,600	939	939	939	939
17,600	17,700	944	944	944	944
17,700	17,800	950	950	950	950
17,800	17,900	955	955	957	955
17,900	18,000	960	960	964	960
18,000	18,100	966	966	971	966
18,100	18,200	971	971	978	971
18,200	18,300	976	976	985	976
18,300	18,400	982	982	992	982
18,400	18,500	987	987	999	987
18,500	18,600	992	992	1,006	992
18,600	18,700	998	998	1,013	998
18,700	18,800	1,003	1,003	1,020	1,003
18,800	18,900	1,008	1,008	1,027	1,008
18,900	19,000	1,014	1,014	1,034	1,014
19,000	19,100	1,019	1,019	1,041	1,019
19,100	19,200	1,025	1,025	1,048	1,025
19,200	19,300	1,030	1,030	1,056	1,030
19,300	19,400	1,035	1,035	1,063	1,035
19,400	19,500	1,041	1,041	1,070	1,041
19,500	19,600	1,046	1,046	1,077	1,046
19,600	19,700	1,051	1,051	1,084	1,051
19,700	19,800	1,057	1,057	1,091	1,057
19,800	19,900	1,062	1,062	1,098	1,062

If line 8, Form M1 is: 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:			
19,900	20,000	1,067	1,067	1,105	1,067
20,000	20,100	1,073	1,073	1,112	1,073
20,100	20,200	1,078	1,078	1,119	1,078
20,200	20,300	1,083	1,083	1,126	1,083
20,300	20,400	1,089	1,089	1,133	1,089
20,400	20,500	1,094	1,094	1,140	1,094
20,500	20,600	1,099	1,099	1,147	1,099
20,600	20,700	1,105	1,105	1,154	1,105
20,700	20,800	1,110	1,110	1,161	1,110
20,800	20,900	1,115	1,115	1,168	1,115
20,900	21,000	1,121	1,121	1,175	1,121
21,000	21,100	1,126	1,126	1,182	1,126
21,100	21,200	1,132	1,132	1,189	1,132
21,200	21,300	1,137	1,137	1,197	1,137
21,300	21,400	1,142	1,142	1,204	1,142
21,400	21,500	1,148	1,148	1,211	1,148
21,500	21,600	1,153	1,153	1,218	1,153
21,600	21,700	1,158	1,158	1,225	1,158
21,700	21,800	1,164	1,164	1,232	1,164
21,800	21,900	1,169	1,169	1,239	1,169
21,900	22,000	1,174	1,174	1,246	1,174
22,000	22,100	1,180	1,180	1,253	1,180
22,100	22,200	1,185	1,185	1,260	1,185
22,200	22,300	1,190	1,190	1,267	1,190
22,300	22,400	1,196	1,196	1,274	1,196
22,400	22,500	1,201	1,201	1,281	1,201
22,500	22,600	1,206	1,206	1,288	1,206
22,600	22,700	1,212	1,212	1,295	1,212
22,700	22,800	1,217	1,217	1,302	1,217
22,800	22,900	1,222	1,222	1,309	1,222
22,900	23,000	1,228	1,228	1,316	1,228
23,000	23,100	1,233	1,233	1,323	1,233
23,100	23,200	1,239	1,239	1,330	1,239
23,200	23,300	1,244	1,244	1,338	1,244
23,300	23,400	1,249	1,249	1,345	1,249
23,400	23,500	1,255	1,255	1,352	1,255
23,500	23,600	1,260	1,260	1,359	1,260
23,600	23,700	1,265	1,265	1,366	1,265
23,700	23,800	1,271	1,271	1,373	1,271
23,800	23,900	1,276	1,276	1,380	1,276
23,900	24,000	1,281	1,281	1,387	1,281
24,000	24,100	1,287	1,287	1,394	1,287
24,100	24,200	1,292	1,292	1,401	1,292
24,200	24,300	1,297	1,297	1,408	1,297
24,300	24,400	1,304	1,303	1,415	1,303
24,400	24,500	1,311	1,308	1,422	1,308
24,500	24,600	1,318	1,313	1,429	1,313
24,600	24,700	1,325	1,319	1,436	1,319
24,700	24,800	1,332	1,324	1,443	1,324
24,800	24,900	1,339	1,329	1,450	1,329

If line 8, Form M1 is: 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:			
24,900	25,000	1,346	1,335	1,457	1,335
25,000	25,100	1,353	1,340	1,464	1,340
25,100	25,200	1,360	1,346	1,471	1,346
25,200	25,300	1,368	1,351	1,479	1,351
25,300	25,400	1,375	1,356	1,486	1,356
25,400	25,500	1,382	1,362	1,493	1,362
25,500	25,600	1,389	1,367	1,500	1,367
25,600	25,700	1,396	1,372	1,507	1,372
25,700	25,800	1,403	1,378	1,514	1,378
25,800	25,900	1,410	1,383	1,521	1,383
25,900	26,000	1,417	1,388	1,528	1,388
26,000	26,100	1,424	1,394	1,535	1,394
26,100	26,200	1,431	1,399	1,542	1,399
26,200	26,300	1,438	1,404	1,549	1,404
26,300	26,400	1,445	1,410	1,556	1,410
26,400	26,500	1,452	1,415	1,563	1,415
26,500	26,600	1,459	1,420	1,570	1,420
26,600	26,700	1,466	1,426	1,577	1,426
26,700	26,800	1,473	1,431	1,584	1,431
26,800	26,900	1,480	1,436	1,591	1,436
26,900	27,000	1,487	1,442	1,598	1,442
27,000	27,100	1,494	1,447	1,605	1,447
27,100	27,200	1,501	1,453	1,612	1,453
27,200	27,300	1,509	1,458	1,620	1,458
27,300	27,400	1,516	1,463	1,627	1,463
27,400	27,500	1,523	1,469	1,634	1,469
27,500	27,600	1,530	1,474	1,641	1,474
27,600	27,700	1,537	1,479	1,648	1,479
27,700	27,800	1,544	1,485	1,655	1,485
27,800	27,900	1,551	1,490	1,662	1,490
27,900	28,000	1,558	1,495	1,669	1,495
28,000	28,100	1,565	1,501	1,676	1,501
28,100	28,200	1,572	1,506	1,683	1,506
28,200	28,300	1,579	1,511	1,690	1,511
28,300	28,400	1,586	1,517	1,697	1,517
28,400	28,500	1,593	1,522	1,704	1,522
28,500	28,600	1,600	1,527	1,711	1,527
28,600	28,700	1,607	1,533	1,718	1,533
28,700	28,800	1,614	1,538	1,725	1,538
28,800	28,900	1,621	1,543	1,732	1,543
28,900	29,000	1,628	1,549	1,739	1,549
29,000	29,100	1,635	1,554	1,746	1,554
29,100	29,200	1,642	1,560	1,753	1,560
29,200	29,300	1,650	1,565	1,761	1,565
29,300	29,400	1,657	1,570	1,768	1,570
29,400	29,500	1,664	1,576	1,775	1,576
29,500	29,600	1,671	1,581	1,782	1,581
29,600	29,700	1,678	1,586	1,789	1,586
29,700	29,800	1,685	1,592	1,796	1,592
29,800	29,900	1,692	1,597	1,803	1,597

2013 Tax Tables

If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing sepa-rately	head of house-hold
		the tax to enter on line 9 is:			
29,900	30,000	1,699	1,602	1,810	1,604
30,000	30,100	1,706	1,608	1,817	1,611
30,100	30,200	1,713	1,613	1,824	1,618
30,200	30,300	1,720	1,618	1,831	1,625
30,300	30,400	1,727	1,624	1,838	1,632
30,400	30,500	1,734	1,629	1,845	1,639
30,500	30,600	1,741	1,634	1,852	1,646
30,600	30,700	1,748	1,640	1,859	1,653
30,700	30,800	1,755	1,645	1,866	1,660
30,800	30,900	1,762	1,650	1,873	1,667
30,900	31,000	1,769	1,656	1,880	1,674
31,000	31,100	1,776	1,661	1,887	1,681
31,100	31,200	1,783	1,667	1,894	1,688
31,200	31,300	1,791	1,672	1,902	1,695
31,300	31,400	1,798	1,677	1,909	1,702
31,400	31,500	1,805	1,683	1,916	1,709
31,500	31,600	1,812	1,688	1,923	1,716
31,600	31,700	1,819	1,693	1,930	1,723
31,700	31,800	1,826	1,699	1,937	1,730
31,800	31,900	1,833	1,704	1,944	1,737
31,900	32,000	1,840	1,709	1,951	1,745
32,000	32,100	1,847	1,715	1,958	1,752
32,100	32,200	1,854	1,720	1,965	1,759
32,200	32,300	1,861	1,725	1,972	1,766
32,300	32,400	1,868	1,731	1,979	1,773
32,400	32,500	1,875	1,736	1,986	1,780
32,500	32,600	1,882	1,741	1,993	1,787
32,600	32,700	1,889	1,747	2,000	1,794
32,700	32,800	1,896	1,752	2,007	1,801
32,800	32,900	1,903	1,757	2,014	1,808
32,900	33,000	1,910	1,763	2,021	1,815
33,000	33,100	1,917	1,768	2,028	1,822
33,100	33,200	1,924	1,774	2,035	1,829
33,200	33,300	1,932	1,779	2,043	1,836
33,300	33,400	1,939	1,784	2,050	1,843
33,400	33,500	1,946	1,790	2,057	1,850
33,500	33,600	1,953	1,795	2,064	1,857
33,600	33,700	1,960	1,800	2,071	1,864
33,700	33,800	1,967	1,806	2,078	1,871
33,800	33,900	1,974	1,811	2,085	1,878
33,900	34,000	1,981	1,816	2,092	1,886
34,000	34,100	1,988	1,822	2,099	1,893
34,100	34,200	1,995	1,827	2,106	1,900
34,200	34,300	2,002	1,832	2,113	1,907
34,300	34,400	2,009	1,838	2,120	1,914
34,400	34,500	2,016	1,843	2,127	1,921
34,500	34,600	2,023	1,848	2,134	1,928
34,600	34,700	2,030	1,854	2,141	1,935
34,700	34,800	2,037	1,859	2,148	1,942
34,800	34,900	2,044	1,864	2,155	1,949

If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing sepa-rately	head of house-hold
		the tax to enter on line 9 is:			
34,900	35,000	2,051	1,870	2,162	1,956
35,000	35,100	2,058	1,875	2,169	1,963
35,100	35,200	2,065	1,881	2,176	1,970
35,200	35,300	2,073	1,886	2,184	1,977
35,300	35,400	2,080	1,891	2,191	1,984
35,400	35,500	2,087	1,897	2,198	1,991
35,500	35,600	2,094	1,903	2,205	1,998
35,600	35,700	2,101	1,910	2,212	2,005
35,700	35,800	2,108	1,917	2,219	2,012
35,800	35,900	2,115	1,924	2,226	2,019
35,900	36,000	2,122	1,931	2,233	2,027
36,000	36,100	2,129	1,938	2,240	2,034
36,100	36,200	2,136	1,945	2,247	2,041
36,200	36,300	2,143	1,952	2,254	2,048
36,300	36,400	2,150	1,960	2,261	2,055
36,400	36,500	2,157	1,967	2,268	2,062
36,500	36,600	2,164	1,974	2,275	2,069
36,600	36,700	2,171	1,981	2,282	2,076
36,700	36,800	2,178	1,988	2,289	2,083
36,800	36,900	2,185	1,995	2,296	2,090
36,900	37,000	2,192	2,002	2,303	2,097
37,000	37,100	2,199	2,009	2,310	2,104
37,100	37,200	2,206	2,016	2,317	2,111
37,200	37,300	2,214	2,023	2,325	2,118
37,300	37,400	2,221	2,030	2,332	2,125
37,400	37,500	2,228	2,037	2,339	2,132
37,500	37,600	2,235	2,044	2,346	2,139
37,600	37,700	2,242	2,051	2,353	2,146
37,700	37,800	2,249	2,058	2,360	2,153
37,800	37,900	2,256	2,065	2,367	2,160
37,900	38,000	2,263	2,072	2,374	2,168
38,000	38,100	2,270	2,079	2,381	2,175
38,100	38,200	2,277	2,086	2,388	2,182
38,200	38,300	2,284	2,093	2,395	2,189
38,300	38,400	2,291	2,101	2,402	2,196
38,400	38,500	2,298	2,108	2,409	2,203
38,500	38,600	2,305	2,115	2,416	2,210
38,600	38,700	2,312	2,122	2,423	2,217
38,700	38,800	2,319	2,129	2,430	2,224
38,800	38,900	2,326	2,136	2,437	2,231
38,900	39,000	2,333	2,143	2,444	2,238
39,000	39,100	2,340	2,150	2,451	2,245
39,100	39,200	2,347	2,157	2,458	2,252
39,200	39,300	2,355	2,164	2,466	2,259
39,300	39,400	2,362	2,171	2,473	2,266
39,400	39,500	2,369	2,178	2,480	2,273
39,500	39,600	2,376	2,185	2,487	2,280
39,600	39,700	2,383	2,192	2,494	2,287
39,700	39,800	2,390	2,199	2,501	2,294
39,800	39,900	2,397	2,206	2,508	2,301

If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing sepa-rately	head of house-hold
		the tax to enter on line 9 is:			
39,900	40,000	2,404	2,213	2,515	2,309
40,000	40,100	2,411	2,220	2,522	2,316
40,100	40,200	2,418	2,227	2,529	2,323
40,200	40,300	2,425	2,234	2,536	2,330
40,300	40,400	2,432	2,242	2,543	2,337
40,400	40,500	2,439	2,249	2,550	2,344
40,500	40,600	2,446	2,256	2,557	2,351
40,600	40,700	2,453	2,263	2,564	2,358
40,700	40,800	2,460	2,270	2,571	2,365
40,800	40,900	2,467	2,277	2,578	2,372
40,900	41,000	2,474	2,284	2,585	2,379
41,000	41,100	2,481	2,291	2,592	2,386
41,100	41,200	2,488	2,298	2,599	2,393
41,200	41,300	2,496	2,305	2,607	2,400
41,300	41,400	2,503	2,312	2,614	2,407
41,400	41,500	2,510	2,319	2,621	2,414
41,500	41,600	2,517	2,326	2,628	2,421
41,600	41,700	2,524	2,333	2,635	2,428
41,700	41,800	2,531	2,340	2,642	2,435
41,800	41,900	2,538	2,347	2,649	2,442
41,900	42,000	2,545	2,354	2,656	2,450
42,000	42,100	2,552	2,361	2,663	2,457
42,100	42,200	2,559	2,368	2,670	2,464
42,200	42,300	2,566	2,375	2,677	2,471
42,300	42,400	2,573	2,383	2,684	2,478
42,400	42,500	2,580	2,390	2,691	2,485
42,500	42,600	2,587	2,397	2,698	2,492
42,600	42,700	2,594	2,404	2,705	2,499
42,700	42,800	2,601	2,411	2,712	2,506
42,800	42,900	2,608	2,418	2,719	2,513
42,900	43,000	2,615	2,425	2,726	2,520
43,000	43,100	2,622	2,432	2,733	2,527
43,100	43,200	2,629	2,439	2,740	2,534
43,200	43,300	2,637	2,446	2,748	2,541
43,300	43,400	2,644	2,453	2,755	2,548
43,400	43,500	2,651	2,460	2,762	2,555
43,500	43,600	2,658	2,467	2,769	2,562
43,600	43,700	2,665	2,474	2,776	2,569
43,700	43,800	2,672	2,481	2,783	2,576
43,800	43,900	2,679	2,488	2,790	2,583
43,900	44,000	2,686	2,495	2,797	2,591
44,000	44,100	2,693	2,502	2,804	2,598
44,100	44,200	2,700	2,509	2,811	2,605
44,200	44,300	2,707	2,516	2,818	2,612
44,300	44,400	2,714	2,524	2,825	2,619
44,400	44,500	2,721	2,531	2,832	2,626
44,500	44,600	2,728	2,538	2,839	2,633
44,600	44,700	2,735	2,545	2,846	2,640
44,700	44,800	2,742	2,552	2,853	2,647
44,800	44,900	2,749	2,559	2,860	2,654

2013 Tax Tables

If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing sepa-rately	head of house-hold
		the tax to enter on line 9 is:			
44,900	45,000	2,756	2,566	2,867	2,661
45,000	45,100	2,763	2,573	2,874	2,668
45,100	45,200	2,770	2,580	2,881	2,675
45,200	45,300	2,778	2,587	2,889	2,682
45,300	45,400	2,785	2,594	2,896	2,689
45,400	45,500	2,792	2,601	2,903	2,696
45,500	45,600	2,799	2,608	2,910	2,703
45,600	45,700	2,806	2,615	2,917	2,710
45,700	45,800	2,813	2,622	2,924	2,717
45,800	45,900	2,820	2,629	2,931	2,724
45,900	46,000	2,827	2,636	2,938	2,732
46,000	46,100	2,834	2,643	2,945	2,739
46,100	46,200	2,841	2,650	2,952	2,746
46,200	46,300	2,848	2,657	2,959	2,753
46,300	46,400	2,855	2,665	2,966	2,760
46,400	46,500	2,862	2,672	2,973	2,767
46,500	46,600	2,869	2,679	2,980	2,774
46,600	46,700	2,876	2,686	2,987	2,781
46,700	46,800	2,883	2,693	2,994	2,788
46,800	46,900	2,890	2,700	3,001	2,795
46,900	47,000	2,897	2,707	3,008	2,802
47,000	47,100	2,904	2,714	3,015	2,809
47,100	47,200	2,911	2,721	3,022	2,816
47,200	47,300	2,919	2,728	3,030	2,823
47,300	47,400	2,926	2,735	3,037	2,830
47,400	47,500	2,933	2,742	3,044	2,837
47,500	47,600	2,940	2,749	3,051	2,844
47,600	47,700	2,947	2,756	3,058	2,851
47,700	47,800	2,954	2,763	3,065	2,858
47,800	47,900	2,961	2,770	3,072	2,865
47,900	48,000	2,968	2,777	3,079	2,873
48,000	48,100	2,975	2,784	3,086	2,880
48,100	48,200	2,982	2,791	3,093	2,887
48,200	48,300	2,989	2,798	3,100	2,894
48,300	48,400	2,996	2,806	3,107	2,901
48,400	48,500	3,003	2,813	3,114	2,908
48,500	48,600	3,010	2,820	3,121	2,915
48,600	48,700	3,017	2,827	3,128	2,922
48,700	48,800	3,024	2,834	3,135	2,929
48,800	48,900	3,031	2,841	3,142	2,936
48,900	49,000	3,038	2,848	3,149	2,943
49,000	49,100	3,045	2,855	3,156	2,950
49,100	49,200	3,052	2,862	3,163	2,957
49,200	49,300	3,060	2,869	3,171	2,964
49,300	49,400	3,067	2,876	3,178	2,971
49,400	49,500	3,074	2,883	3,185	2,978
49,500	49,600	3,081	2,890	3,192	2,985
49,600	49,700	3,088	2,897	3,199	2,992
49,700	49,800	3,095	2,904	3,206	2,999
49,800	49,900	3,102	2,911	3,213	3,006

If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing sepa-rately	head of house-hold
		the tax to enter on line 9 is:			
49,900	50,000	3,109	2,918	3,220	3,014
50,000	50,100	3,116	2,925	3,227	3,021
50,100	50,200	3,123	2,932	3,234	3,028
50,200	50,300	3,130	2,939	3,241	3,035
50,300	50,400	3,137	2,947	3,248	3,042
50,400	50,500	3,144	2,954	3,255	3,049
50,500	50,600	3,151	2,961	3,262	3,056
50,600	50,700	3,158	2,968	3,269	3,063
50,700	50,800	3,165	2,975	3,276	3,070
50,800	50,900	3,172	2,982	3,283	3,077
50,900	51,000	3,179	2,989	3,290	3,084
51,000	51,100	3,186	2,996	3,297	3,091
51,100	51,200	3,193	3,003	3,304	3,098
51,200	51,300	3,201	3,010	3,312	3,105
51,300	51,400	3,208	3,017	3,319	3,112
51,400	51,500	3,215	3,024	3,326	3,119
51,500	51,600	3,222	3,031	3,333	3,126
51,600	51,700	3,229	3,038	3,340	3,133
51,700	51,800	3,236	3,045	3,347	3,140
51,800	51,900	3,243	3,052	3,354	3,147
51,900	52,000	3,250	3,059	3,361	3,155
52,000	52,100	3,257	3,066	3,368	3,162
52,100	52,200	3,264	3,073	3,375	3,169
52,200	52,300	3,271	3,080	3,382	3,176
52,300	52,400	3,278	3,088	3,389	3,183
52,400	52,500	3,285	3,095	3,396	3,190
52,500	52,600	3,292	3,102	3,403	3,197
52,600	52,700	3,299	3,109	3,410	3,204
52,700	52,800	3,306	3,116	3,417	3,211
52,800	52,900	3,313	3,123	3,424	3,218
52,900	53,000	3,320	3,130	3,431	3,225
53,000	53,100	3,327	3,137	3,438	3,232
53,100	53,200	3,334	3,144	3,445	3,239
53,200	53,300	3,342	3,151	3,453	3,246
53,300	53,400	3,349	3,158	3,460	3,253
53,400	53,500	3,356	3,165	3,467	3,260
53,500	53,600	3,363	3,172	3,474	3,267
53,600	53,700	3,370	3,179	3,481	3,274
53,700	53,800	3,377	3,186	3,488	3,281
53,800	53,900	3,384	3,193	3,495	3,288
53,900	54,000	3,391	3,200	3,502	3,296
54,000	54,100	3,398	3,207	3,509	3,303
54,100	54,200	3,405	3,214	3,516	3,310
54,200	54,300	3,412	3,221	3,523	3,317
54,300	54,400	3,419	3,229	3,530	3,324
54,400	54,500	3,426	3,236	3,537	3,331
54,500	54,600	3,433	3,243	3,544	3,338
54,600	54,700	3,440	3,250	3,551	3,345
54,700	54,800	3,447	3,257	3,558	3,352
54,800	54,900	3,454	3,264	3,565	3,359

If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing sepa-rately	head of house-hold
		the tax to enter on line 9 is:			
54,900	55,000	3,461	3,271	3,572	3,366
55,000	55,100	3,468	3,278	3,579	3,373
55,100	55,200	3,475	3,285	3,586	3,380
55,200	55,300	3,483	3,292	3,594	3,387
55,300	55,400	3,490	3,299	3,601	3,394
55,400	55,500	3,497	3,306	3,608	3,401
55,500	55,600	3,504	3,313	3,615	3,408
55,600	55,700	3,511	3,320	3,622	3,415
55,700	55,800	3,518	3,327	3,629	3,422
55,800	55,900	3,525	3,334	3,636	3,429
55,900	56,000	3,532	3,341	3,643	3,437
56,000	56,100	3,539	3,348	3,650	3,444
56,100	56,200	3,546	3,355	3,657	3,451
56,200	56,300	3,553	3,362	3,664	3,458
56,300	56,400	3,560	3,370	3,671	3,465
56,400	56,500	3,567	3,377	3,678	3,472
56,500	56,600	3,574	3,384	3,685	3,479
56,600	56,700	3,581	3,391	3,692	3,486
56,700	56,800	3,588	3,398	3,699	3,493
56,800	56,900	3,595	3,405	3,706	3,500
56,900	57,000	3,602	3,412	3,713	3,507
57,000	57,100	3,609	3,419	3,720	3,514
57,100	57,200	3,616	3,426	3,727	3,521
57,200	57,300	3,624	3,433	3,735	3,528
57,300	57,400	3,631	3,440	3,742	3,535
57,400	57,500	3,638	3,447	3,749	3,542
57,500	57,600	3,645	3,454	3,756	3,549
57,600	57,700	3,652	3,461	3,763	3,556
57,700	57,800	3,659	3,468	3,770	3,563
57,800	57,900	3,666	3,475	3,777	3,570
57,900	58,000	3,673	3,482	3,784	3,578
58,000	58,100	3,680	3,489	3,791	3,585
58,100	58,200	3,687	3,496	3,798	3,592
58,200	58,300	3,694	3,503	3,805	3,599
58,300	58,400	3,701	3,511	3,812	3,606
58,400	58,500	3,708	3,518	3,819	3,613
58,500	58,600	3,715	3,525	3,826	3,620
58,600	58,700	3,722	3,532	3,833	3,627
58,700	58,800	3,729	3,539	3,840	3,634
58,800	58,900	3,736	3,546	3,847	3,641
58,900	59,000	3,743	3,553	3,854	3,648
59,000	59,100	3,750	3,560	3,861	3,655
59,100	59,200	3,757	3,567	3,868	3,662
59,200	59,300	3,765	3,574	3,876	3,669
59,300	59,400	3,772	3,581	3,883	3,676
59,400	59,500	3,779	3,588	3,890	3,683
59,500	59,600	3,786	3,595	3,897	3,690
59,600	59,700	3,793	3,602	3,904	3,697
59,700	59,800	3,800	3,609	3,911	3,704
59,800	59,900	3,807	3,616	3,918	3,711

2013 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 sepa- rately	head of house- hold	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing sepa- rately	head of house- hold	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing sepa- rately	head of house- hold
		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	3,814	3,623	3,925	3,719	64,900	65,000	4,166	3,976	4,277	4,071	69,900	70,000	4,519	4,328	4,630	4,424
60,000	60,100	3,821	3,630	3,932	3,726	65,000	65,100	4,173	3,983	4,284	4,078	70,000	70,100	4,526	4,335	4,637	4,431
60,100	60,200	3,828	3,637	3,939	3,733	65,100	65,200	4,180	3,990	4,291	4,085	70,100	70,200	4,533	4,342	4,644	4,438
60,200	60,300	3,835	3,644	3,946	3,740	65,200	65,300	4,188	3,997	4,299	4,092	70,200	70,300	4,540	4,349	4,651	4,445
60,300	60,400	3,842	3,652	3,953	3,747	65,300	65,400	4,195	4,004	4,306	4,099	70,300	70,400	4,547	4,357	4,658	4,452
60,400	60,500	3,849	3,659	3,960	3,754	65,400	65,500	4,202	4,011	4,313	4,106	70,400	70,500	4,554	4,364	4,665	4,459
60,500	60,600	3,856	3,666	3,967	3,761	65,500	65,600	4,209	4,018	4,320	4,113	70,500	70,600	4,561	4,371	4,673	4,466
60,600	60,700	3,863	3,673	3,974	3,768	65,600	65,700	4,216	4,025	4,327	4,120	70,600	70,700	4,568	4,378	4,681	4,473
60,700	60,800	3,870	3,680	3,981	3,775	65,700	65,800	4,223	4,032	4,334	4,127	70,700	70,800	4,575	4,385	4,688	4,480
60,800	60,900	3,877	3,687	3,988	3,782	65,800	65,900	4,230	4,039	4,341	4,134	70,800	70,900	4,582	4,392	4,696	4,487
60,900	61,000	3,884	3,694	3,995	3,789	65,900	66,000	4,237	4,046	4,348	4,142	70,900	71,000	4,589	4,399	4,704	4,494
61,000	61,100	3,891	3,701	4,002	3,796	66,000	66,100	4,244	4,053	4,355	4,149	71,000	71,100	4,596	4,406	4,712	4,501
61,100	61,200	3,898	3,708	4,009	3,803	66,100	66,200	4,251	4,060	4,362	4,156	71,100	71,200	4,603	4,413	4,720	4,508
61,200	61,300	3,906	3,715	4,017	3,810	66,200	66,300	4,258	4,067	4,369	4,163	71,200	71,300	4,611	4,420	4,728	4,515
61,300	61,400	3,913	3,722	4,024	3,817	66,300	66,400	4,265	4,075	4,376	4,170	71,300	71,400	4,618	4,427	4,736	4,522
61,400	61,500	3,920	3,729	4,031	3,824	66,400	66,500	4,272	4,082	4,383	4,177	71,400	71,500	4,625	4,434	4,743	4,529
61,500	61,600	3,927	3,736	4,038	3,831	66,500	66,600	4,279	4,089	4,390	4,184	71,500	71,600	4,632	4,441	4,751	4,536
61,600	61,700	3,934	3,743	4,045	3,838	66,600	66,700	4,286	4,096	4,397	4,191	71,600	71,700	4,639	4,448	4,759	4,543
61,700	61,800	3,941	3,750	4,052	3,845	66,700	66,800	4,293	4,103	4,404	4,198	71,700	71,800	4,646	4,455	4,767	4,550
61,800	61,900	3,948	3,757	4,059	3,852	66,800	66,900	4,300	4,110	4,411	4,205	71,800	71,900	4,653	4,462	4,775	4,557
61,900	62,000	3,955	3,764	4,066	3,860	66,900	67,000	4,307	4,117	4,418	4,212	71,900	72,000	4,660	4,469	4,783	4,565
62,000	62,100	3,962	3,771	4,073	3,867	67,000	67,100	4,314	4,124	4,425	4,219	72,000	72,100	4,667	4,476	4,791	4,572
62,100	62,200	3,969	3,778	4,080	3,874	67,100	67,200	4,321	4,131	4,432	4,226	72,100	72,200	4,674	4,483	4,798	4,579
62,200	62,300	3,976	3,785	4,087	3,881	67,200	67,300	4,329	4,138	4,440	4,233	72,200	72,300	4,681	4,490	4,806	4,586
62,300	62,400	3,983	3,793	4,094	3,888	67,300	67,400	4,336	4,145	4,447	4,240	72,300	72,400	4,688	4,498	4,814	4,593
62,400	62,500	3,990	3,800	4,101	3,895	67,400	67,500	4,343	4,152	4,454	4,247	72,400	72,500	4,695	4,505	4,822	4,600
62,500	62,600	3,997	3,807	4,108	3,902	67,500	67,600	4,350	4,159	4,461	4,254	72,500	72,600	4,702	4,512	4,830	4,607
62,600	62,700	4,004	3,814	4,115	3,909	67,600	67,700	4,357	4,166	4,468	4,261	72,600	72,700	4,709	4,519	4,838	4,614
62,700	62,800	4,011	3,821	4,122	3,916	67,700	67,800	4,364	4,173	4,475	4,268	72,700	72,800	4,716	4,526	4,845	4,621
62,800	62,900	4,018	3,828	4,129	3,923	67,800	67,900	4,371	4,180	4,482	4,275	72,800	72,900	4,723	4,533	4,853	4,628
62,900	63,000	4,025	3,835	4,136	3,930	67,900	68,000	4,378	4,187	4,489	4,283	72,900	73,000	4,730	4,540	4,861	4,635
63,000	63,100	4,032	3,842	4,143	3,937	68,000	68,100	4,385	4,194	4,496	4,290	73,000	73,100	4,737	4,547	4,869	4,642
63,100	63,200	4,039	3,849	4,150	3,944	68,100	68,200	4,392	4,201	4,503	4,297	73,100	73,200	4,744	4,554	4,877	4,649
63,200	63,300	4,047	3,856	4,158	3,951	68,200	68,300	4,399	4,208	4,510	4,304	73,200	73,300	4,752	4,561	4,885	4,656
63,300	63,400	4,054	3,863	4,165	3,958	68,300	68,400	4,406	4,216	4,517	4,311	73,300	73,400	4,759	4,568	4,893	4,663
63,400	63,500	4,061	3,870	4,172	3,965	68,400	68,500	4,413	4,223	4,524	4,318	73,400	73,500	4,766	4,575	4,900	4,670
63,500	63,600	4,068	3,877	4,179	3,972	68,500	68,600	4,420	4,230	4,531	4,325	73,500	73,600	4,773	4,582	4,908	4,677
63,600	63,700	4,075	3,884	4,186	3,979	68,600	68,700	4,427	4,237	4,538	4,332	73,600	73,700	4,780	4,589	4,916	4,684
63,700	63,800	4,082	3,891	4,193	3,986	68,700	68,800	4,434	4,244	4,545	4,339	73,700	73,800	4,787	4,596	4,924	4,691
63,800	63,900	4,089	3,898	4,200	3,993	68,800	68,900	4,441	4,251	4,552	4,346	73,800	73,900	4,794	4,603	4,932	4,698
63,900	64,000	4,096	3,905	4,207	4,001	68,900	69,000	4,448	4,258	4,559	4,353	73,900	74,000	4,801	4,610	4,940	4,706
64,000	64,100	4,103	3,912	4,214	4,008	69,000	69,100	4,455	4,265	4,566	4,360	74,000	74,100	4,808	4,617	4,948	4,713
64,100	64,200	4,110	3,919	4,221	4,015	69,100	69,200	4,462	4,272	4,573	4,367	74,100	74,200	4,815	4,624	4,955	4,720
64,200	64,300	4,117	3,926	4,228	4,022	69,200	69,300	4,470	4,279	4,581	4,374	74,200	74,300	4,822	4,631	4,963	4,727
64,300	64,400	4,124	3,934	4,235	4,029	69,300	69,400	4,477	4,286	4,588	4,381	74,300	74,400	4,829	4,639	4,971	4,734
64,400	64,500	4,131	3,941	4,242	4,036	69,400	69,500	4,484	4,293	4,595	4,388	74,400	74,500	4,836	4,646	4,979	4,741
64,500	64,600	4,138	3,948	4,249	4,043	69,500	69,600	4,491	4,300	4,602	4,395	74,500	74,600	4,843	4,653	4,987	4,748
64,600	64,700	4,145	3,955	4,256	4,050	69,600	69,700	4,498	4,307	4,609	4,402	74,600	74,700	4,850	4,660	4,995	4,755
64,700	64,800	4,152	3,962	4,263	4,057	69,700	69,800	4,505	4,314	4,616	4,409	74,700	74,800	4,857	4,667	5,002	4,762
64,800	64,900	4,159	3,969	4,270	4,064	69,800	69,900	4,512	4,321	4,623	4,416	74,800	74,900	4,864	4,674	5,010	4,769

2013 Tax Tables

If line 8, Form M1 is:		single	married filing jointly or qualifying widow(er)	married filing separately	head of household
at least	but less than				
		the tax to enter on line 9 is:			
74,900	75,000	4,871	4,681	5,018	4,776
75,000	75,100	4,878	4,688	5,026	4,783
75,100	75,200	4,885	4,695	5,034	4,790
75,200	75,300	4,893	4,702	5,042	4,797
75,300	75,400	4,900	4,709	5,050	4,804
75,400	75,500	4,907	4,716	5,057	4,811
75,500	75,600	4,914	4,723	5,065	4,818
75,600	75,700	4,921	4,730	5,073	4,825
75,700	75,800	4,928	4,737	5,081	4,832
75,800	75,900	4,935	4,744	5,089	4,839
75,900	76,000	4,942	4,751	5,097	4,847
76,000	76,100	4,949	4,758	5,105	4,854
76,100	76,200	4,956	4,765	5,112	4,861
76,200	76,300	4,963	4,772	5,120	4,868
76,300	76,400	4,970	4,780	5,128	4,875
76,400	76,500	4,977	4,787	5,136	4,882
76,500	76,600	4,984	4,794	5,144	4,889
76,600	76,700	4,991	4,801	5,152	4,896
76,700	76,800	4,998	4,808	5,159	4,903
76,800	76,900	5,005	4,815	5,167	4,910
76,900	77,000	5,012	4,822	5,175	4,917
77,000	77,100	5,019	4,829	5,183	4,924
77,100	77,200	5,026	4,836	5,191	4,931
77,200	77,300	5,034	4,843	5,199	4,938
77,300	77,400	5,041	4,850	5,207	4,945
77,400	77,500	5,048	4,857	5,214	4,952
77,500	77,600	5,055	4,864	5,222	4,959
77,600	77,700	5,062	4,871	5,230	4,966
77,700	77,800	5,069	4,878	5,238	4,973
77,800	77,900	5,076	4,885	5,246	4,980
77,900	78,000	5,083	4,892	5,254	4,988
78,000	78,100	5,090	4,899	5,262	4,995
78,100	78,200	5,097	4,906	5,269	5,002
78,200	78,300	5,104	4,913	5,277	5,009
78,300	78,400	5,111	4,921	5,285	5,016
78,400	78,500	5,118	4,928	5,293	5,023
78,500	78,600	5,125	4,935	5,301	5,030
78,600	78,700	5,132	4,942	5,309	5,037
78,700	78,800	5,139	4,949	5,316	5,044
78,800	78,900	5,146	4,956	5,324	5,051
78,900	79,000	5,153	4,963	5,332	5,058
79,000	79,100	5,160	4,970	5,340	5,065
79,100	79,200	5,167	4,977	5,348	5,072
79,200	79,300	5,175	4,984	5,356	5,079
79,300	79,400	5,182	4,991	5,364	5,086
79,400	79,500	5,189	4,998	5,371	5,093
79,500	79,600	5,196	5,005	5,379	5,100
79,600	79,700	5,203	5,012	5,387	5,107
79,700	79,800	5,210	5,019	5,395	5,114
79,800	79,900	5,218	5,026	5,403	5,121

If line 8, Form M1 is:		single	married filing jointly or qualifying widow(er)	married filing separately	head of household
at least	but less than				
		the tax to enter on line 9 is:			
79,900	80,000	5,226	5,033	5,411	5,129
80,000	80,100	5,234	5,040	5,419	5,136
80,100	80,200	5,241	5,047	5,426	5,143
80,200	80,300	5,249	5,054	5,434	5,150
80,300	80,400	5,257	5,062	5,442	5,157
80,400	80,500	5,265	5,069	5,450	5,164
80,500	80,600	5,273	5,076	5,458	5,171
80,600	80,700	5,281	5,083	5,466	5,178
80,700	80,800	5,288	5,090	5,473	5,185
80,800	80,900	5,296	5,097	5,481	5,192
80,900	81,000	5,304	5,104	5,489	5,199
81,000	81,100	5,312	5,111	5,497	5,206
81,100	81,200	5,320	5,118	5,505	5,213
81,200	81,300	5,328	5,125	5,513	5,220
81,300	81,400	5,336	5,132	5,521	5,227
81,400	81,500	5,343	5,139	5,528	5,234
81,500	81,600	5,351	5,146	5,536	5,241
81,600	81,700	5,359	5,153	5,544	5,248
81,700	81,800	5,367	5,160	5,552	5,255
81,800	81,900	5,375	5,167	5,560	5,262
81,900	82,000	5,383	5,174	5,568	5,270
82,000	82,100	5,391	5,181	5,576	5,277
82,100	82,200	5,398	5,188	5,583	5,284
82,200	82,300	5,406	5,195	5,591	5,291
82,300	82,400	5,414	5,203	5,599	5,298
82,400	82,500	5,422	5,210	5,607	5,305
82,500	82,600	5,430	5,217	5,615	5,312
82,600	82,700	5,438	5,224	5,623	5,319
82,700	82,800	5,445	5,231	5,630	5,326
82,800	82,900	5,453	5,238	5,638	5,333
82,900	83,000	5,461	5,245	5,646	5,340
83,000	83,100	5,469	5,252	5,654	5,347
83,100	83,200	5,477	5,259	5,662	5,354
83,200	83,300	5,485	5,266	5,670	5,361
83,300	83,400	5,493	5,273	5,678	5,368
83,400	83,500	5,500	5,280	5,685	5,375
83,500	83,600	5,508	5,287	5,693	5,382
83,600	83,700	5,516	5,294	5,701	5,389
83,700	83,800	5,524	5,301	5,709	5,396
83,800	83,900	5,532	5,308	5,717	5,403
83,900	84,000	5,540	5,315	5,725	5,411
84,000	84,100	5,548	5,322	5,733	5,418
84,100	84,200	5,555	5,329	5,740	5,425
84,200	84,300	5,563	5,336	5,748	5,432
84,300	84,400	5,571	5,344	5,756	5,439
84,400	84,500	5,579	5,351	5,764	5,446
84,500	84,600	5,587	5,358	5,772	5,453
84,600	84,700	5,595	5,365	5,780	5,460
84,700	84,800	5,602	5,372	5,787	5,467
84,800	84,900	5,610	5,379	5,795	5,474

If line 8, Form M1 is:		single	married filing jointly or qualifying widow(er)	married filing separately	head of household
at least	but less than				
		the tax to enter on line 9 is:			
84,900	85,000	5,618	5,386	5,803	5,481
85,000	85,100	5,626	5,393	5,811	5,488
85,100	85,200	5,634	5,400	5,819	5,495
85,200	85,300	5,642	5,407	5,827	5,502
85,300	85,400	5,650	5,414	5,835	5,509
85,400	85,500	5,657	5,421	5,842	5,516
85,500	85,600	5,665	5,428	5,850	5,523
85,600	85,700	5,673	5,435	5,858	5,530
85,700	85,800	5,681	5,442	5,866	5,537
85,800	85,900	5,689	5,449	5,874	5,544
85,900	86,000	5,697	5,456	5,882	5,552
86,000	86,100	5,705	5,463	5,890	5,559
86,100	86,200	5,712	5,470	5,897	5,566
86,200	86,300	5,720	5,477	5,905	5,573
86,300	86,400	5,728	5,485	5,913	5,580
86,400	86,500	5,736	5,492	5,921	5,587
86,500	86,600	5,744	5,499	5,929	5,594
86,600	86,700	5,752	5,506	5,937	5,601
86,700	86,800	5,759	5,513	5,944	5,608
86,800	86,900	5,767	5,520	5,952	5,615
86,900	87,000	5,775	5,527	5,960	5,622
87,000	87,100	5,783	5,534	5,968	5,629
87,100	87,200	5,791	5,541	5,976	5,636
87,200	87,300	5,799	5,548	5,984	5,643
87,300	87,400	5,807	5,555	5,992	5,650
87,400	87,500	5,814	5,562	5,999	5,657
87,500	87,600	5,822	5,569	6,007	5,664
87,600	87,700	5,830	5,576	6,015	5,671
87,700	87,800	5,838	5,583	6,023	5,678
87,800	87,900	5,846	5,590	6,031	5,685
87,900	88,000	5,854	5,597	6,039	5,693
88,000	88,100	5,862	5,604	6,047	5,700
88,100	88,200	5,869	5,611	6,054	5,707
88,200	88,300	5,877	5,618	6,062	5,714
88,300	88,400	5,885	5,626	6,070	5,721
88,400	88,500	5,893	5,633	6,078	5,728
88,500	88,600	5,901	5,640	6,086	5,735
88,600	88,700	5,909	5,647	6,094	5,742
88,700	88,800	5,916	5,654	6,101	5,749
88,800	88,900	5,924	5,661	6,109	5,756
88,900	89,000	5,932	5,668	6,117	5,763
89,000	89,100	5,940	5,675	6,125	5,770
89,100	89,200	5,948	5,682	6,133	5,777
89,200	89,300	5,956	5,689	6,141	5,784
89,300	89,400	5,964	5,696	6,149	5,791
89,400	89,500	5,971	5,703	6,156	5,798
89,500	89,600	5,979	5,710	6,164	5,805
89,600	89,700	5,987	5,717	6,172	5,812
89,700	89,800	5,995	5,724	6,180	5,819
89,800	89,900	6,003	5,731	6,188	5,826
89,900	90,000	6,011	5,738	6,196	5,834

90,000 & over: Use tax rate schedules on page 30.

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 24 through 29.

Single

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount
over—	but not over—			over—
$ 0	$24,270	- - - - - -	5.35%	$ 0
24,270	79,730	$1,298.45 +	7.05%	24,270
79,730	150,000	5,208.38 +	7.85%	79,730
150,000	- - - - - - - -	10,724.58 +	9.85%	150,000

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—	but not over—			over—
$ 0	$ 35,480	- - - - - -	5.35%	$ 0
35,480	140,960	$1,898.18 +	7.05%	35,480
140,960	250,000	9,334.52 +	7.85%	140,960
250,000	- - - - - - - -	17,894.16 +	9.85%	250,000

Married, filing separately

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount
over—	but not over—			over—
$ 0	$17,740	- - - - - -	5.35%	$ 0
17,740	70,480	$ 949.09 +	7.05%	17,740
70,480	125,000	4,667.26 +	7.85%	70,480
125,000	- - - - - - - -	8,947.08 +	9.85%	125,000

Head of household

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount
over—	but not over—			over—
$ 0	$29,880	- - - - - -	5.35%	$ 0
29,880	120,070	$1,598.58 +	7.05%	29,880
120,070	200,000	7,956.98 +	7.85%	120,070
200,000	- - - - - - - -	14,231.49 +	9.85%	200,000

DO YOU NEED 2013 FORMS?

Download the forms you need at www.revenue.state.mn.us.
Or, if you prefer:
• Photocopy the forms you need at a neighborhood library
• Call 651-296-4444 or 1-800-657-3676
• Use this order form

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

☐ M1, Minnesota income tax return and instructions
☐ M15, To determine penalty for underpaying estimated tax
☐ M23, Claim for a refund due a deceased taxpayer
☐ M99, Credit for military service in a combat zone
☐ M1B, Business and investment credits
☐ M1C, Other nonrefundable credits
☐ M1CD, Child and dependent care credit
☐ M1CR, Credit for income tax paid to another state
☐ 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 2013)
☐ 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

Minnesota Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund

Homeowners

There are two property tax refund programs for homeowners. You may qualify for one or both.

- **Homestead Credit Refund**
- **Special Property Tax Refund**

  - File online for FREE!
  - Overall funding increase of 35% for Homestead Credit Refund

You can get your refund earlier if you:
- File electronically by July 1
- Choose direct deposit
- Filed Form M1PR last year

You can expect to receive your refund at the end of September if you file by August 1, or within 60 days of filing, whichever is later.

Renters

You may qualify for the Renter Property Tax Refund.

- Overall funding increase of 8% for Renter Property Tax Refund

You can get your refund earlier if you:
- File electronically by May 15
- Choose direct deposit
- Filed Form M1PR last year
- Have a CRP(s) from your landlord

You can expect to receive your refund by mid-August if you file by June 15, or within 60 days of filing, whichever is later.

Need more information? Go to our website: www.revenue.state.mn.us