



SAME DEPARTMENT. NEW LOOK.

2016 MINNESOTA INDIVIDUAL INCOME TAX

FORMS AND INSTRUCTIONS

- > FORM M1
MINNESOTA INCOME TAX RETURN
- > SCHEDULE M1W
MINNESOTA INCOME TAX WITHHELD
- > SCHEDULE M1MA
MARRIAGE CREDIT
- > SCHEDULE M1ED
K-12 EDUCATION CREDIT
- > SCHEDULE M1M
INCOME ADDITIONS AND SUBTRACTIONS
- > SCHEDULE M1REF
REFUNDABLE CREDITS



Tired of filling out paper forms?
File electronically!
It's easy, safe, and accurate.

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

Need Help?

Visit our website at

www.revenue.state.mn.us to:

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

Or call our automated system at

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

anytime to:

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

Still have questions? Call

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

Monday—Friday, 8:00 am to 4:30 pm

Or write to us at:

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

Free Tax Help Available

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

We will provide the information in this book in other formats upon request.

Inside this booklet

What's New for 2016	3
Use Tax Information	4
Information for Federal Return	4
Filing Requirements/Residency	5-6
Use of Information	6
Filling out a Paper Return.	7
Line Instructions	9-15
Payment Options	16
Penalties and Interest.	16
General Information	17
Military Personnel.	18
Working Family Credit Tables.	19-22
Tax Tables	23-29
How to Get Forms.	29

What's new for 2016?

This booklet may be outdated at the time you file due to federal and/or state law changes. If you use forms or instructions that are outdated, it will delay your refund.

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

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

Military Pension and Retirement Pay Subtraction

Certain types of military pensions or other military retirement pay may be subtracted from taxable income. To claim this subtraction, the qualifying income must be included in federal taxable income. The subtraction for tax year 2016 is reported on line 30 of Schedule M1M, *Income Additions and Subtractions*. If this subtraction is claimed, the nonrefundable credit for past military service cannot be claimed.

Credit for Parents of Stillborn Children

Parents who deliver a stillborn child in Minnesota may receive a refundable credit. The credit is claimed on Schedule M1PSC, *Credit for Parents of Stillborn Children*. To complete this schedule, taxpayers will need a Certificate of Birth Resulting in Stillbirth issued by the Minnesota Department of Health.

Schedule M1REF, Refundable Credits

Beginning in tax year 2016, Schedule M1REF, *Refundable Credits*, will be used to total individual refundable credits claimed. The amount from line 9 of this schedule will be reported on line 25 of Form M1. Do not enter an amount on lines 5 through 8 of this schedule.

Avoid Common Errors

- Enter your name and any dependents names as they appear on Social Security cards.
- Double-check bank routing and account numbers used on tax forms.
- Complete each form and carry totals to the correct lines. If you electronically file, the calculations are done for you.
- File your return by April 18, 2017, even if you owe more than you can pay. Pay as much as you can by the due date, and continue to make payments until you are contacted by Department of Revenue Collections. At that point, they can help you set up a payment plan for the remaining balance.
- If you owe, make your payment electronically and pick when you want the payment submitted. For more information about making your payment electronically, visit our website.
- If you are paper filing with a new address, be sure to place an X in the "Place an X if a New Address" box in the header. If you move after filing, contact the Department of Revenue right away. That way anything we send to you will reach you, such as refund checks or requests for more information. You should do this even when requesting a direct deposit
- Do not staple or tape anything to your return. Use a paperclip.

Where's my refund?

If you are expecting a refund, go to www.revenue.state.mn.us and type **Where's my refund** in the Search box to monitor the status. You can:

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

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

What can I do to get my refund faster?

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

What happens after I send my return?

We will:

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

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

Don't have a computer? You can call our automated phone line at 651-296-4444 or 800-657-3676 (toll free) to get the status of your refund.

How the Department Protects your Information

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

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

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

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

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

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

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

When do I owe use tax?

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

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

Add all of your taxable purchases. If they total more than \$770, file Form UT1, *Individual Use Tax Return*, by April 18 for all taxable items you purchased during the calendar year.

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

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

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

Local Use Taxes

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

Information for your Federal Return

State Refund Information—Form 1040, Line 10

If you received a state income tax refund in 2016 and you itemized deductions on federal Form 1040 in 2015, you may need to report an amount on line 10 of your 2016 Form 1040. See the 1040 instructions for more information. The department does not mail Form 1099-G, *Certain Government Payments*, to most taxpayers.

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

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

Deducting Real Estate Taxes—Schedule A, Line 6

You are allowed a tax deduction on federal Schedule A for real estate taxes you paid in 2016 (2015 Form M1PR) if you did not receive a property tax refund for these taxes. If you received a property tax refund, subtract that amount from your property taxes paid when calculating your deduction.

Deducting Vehicle License Fees—Schedule A, Line 7

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

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

To find the registration tax:

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

Filing Requirements

Who is required to file?

You are required to file a 2016 Minnesota income tax return if one or more of the following apply:

- You were a resident for the entire year in 2016 and had to file a federal income tax return
- You were a part-year resident or nonresident and meet the requirements below
- You qualify for and want to claim refundable credits
- You had withholding in excess of taxes owed and want a refund

Minnesota Residents

File a 2016 Minnesota income tax return if you were a Minnesota resident for the whole year and you were required to file a 2016 federal income tax return.

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

- Minnesota was your permanent home in 2016
- Minnesota was your home for an indefinite period of time and you maintained an abode in Minnesota

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

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

- Claim refundable credits (K–12 Education, Working Family, Dependent Care, Parents of Stillborn Children, etc.)
- Get a refund if your employer withheld Minnesota income tax from your wages in 2016

Part-Year Residents

File a Minnesota income tax return if you moved into or out of Minnesota during 2016 and meet the filing requirements for part-year residents. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine income received while a Minnesota resident and income received from sources in Minnesota while a nonresident. Your Minnesota tax is based on that income.

Nonresidents

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

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

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

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

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

Filing Requirements for Part-Year Residents and Nonresidents

- 1 Determine your total income from all sources (including sources not in Minnesota) while a Minnesota resident.
- 2 Determine the total of the following types of income you received while a nonresident of Minnesota:
 - Wages, salaries, fees, commissions, tips or bonuses for work done in Minnesota
 - Gross rents and royalties received from property located in Minnesota
 - Gains from the sale of land or other tangible property in Minnesota
 - Gross winnings from gambling in Minnesota
 - Gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota
 - Gains on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota
 - Minnesota gross income from a business or profession conducted partly or entirely in Minnesota. This is the amount from line 7 of federal Schedule C, line 1 of Schedule C-EZ, or line 9 of Schedule F of Form 1040. Gross income from a partnership, S corporation, or Trust or Estate is the amount on line 19 of Schedule KPI, line 19 of Schedule KS, or line 25 of Schedule KF.
- 3 Add step 1 and step 2. If the total is \$10,350 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than \$10,350 and you had amounts withheld or paid estimated tax, file a Minnesota income tax return and Schedule M1NR to receive a refund.

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

Filing Requirements (cont.)

Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. You are not subject to Minnesota income tax if, in 2016:

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

Complete Schedule M1M, *Income Additions and Subtractions*, to file for a refund of withholding if you are a resident of Michigan and North Dakota.

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

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

- 1 Enter the appropriate amounts from your federal return on lines A–D and on line 1 of Form M1.
- 2 Skip lines 2 and 3 of Form M1.
- 3 Enter the amount from line 1 of Form M1 on line 23 of Schedule M1M and on line 6 of Form M1. Place an X in the box on line 23 of Schedule M1M to indicate the state of which you are a resident.
- 4 Complete the rest of Form M1. In addition to Schedule M1M, you must also complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, and a copy of your home state tax return.

Do not complete Schedule M1NR.

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

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

If your gross income assignable to Minnesota from sources other than from the performance of personal services covered under reciprocity is \$10,350 or more, you are subject to Minnesota tax on that income. File a Minnesota income tax return and Schedule M1NR.

How is my information used?

You are not eligible to take the reciprocity subtraction on Schedule M1M.

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

Reminder for Seniors and Disabled Taxpayers:

If you	And you	Then
Were born on or before January 2, 1952	Meet certain income requirements for 2016	You may qualify for an income tax subtraction on Schedule M1R.
Are permanently and totally disabled by the end of 2016	<ul style="list-style-type: none">• Meet certain income requirements for 2016, and• Received federally taxable disability income in 2016	

Other benefits you may be eligible for include:

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

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

Getting Started

What do I need?

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

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

If a paid preparer completed your return, include the federal preparer's ID number (PTIN).

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

- A code number indicating a political party for the State Elections Campaign Fund
- Your phone number in case we have questions about your return
- The phone number of the person you paid to prepare your return

Name and Address Area

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

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

Federal Filing Status

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

State Elections Campaign Fund

If you want \$5 to go to help candidates for state office pay campaign expenses, choose the code number for your party. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed. If you are filing a joint return, your spouse may also designate a party. Designating \$5 **will not** reduce your refund.

Important Tips

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

1 2 3 4 5 6 7 8 9 0

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

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

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

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

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

X , 12 . 00

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

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

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

M1 MINNESOTA REVENUE 2016 Individual Income Tax 201611

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

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

Filing Status: 1 Single, 2 Married filing jointly, 3 Married filing separate, 4 Head of household, 5 Qualifying widow(er). Enter spouse's name and Social Security number here.

State Elections Campaign Fund: If you want \$5 to go to help candidates for state office pay campaign expenses, you may each enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

Income and Deductions: A Wages, salaries, tips, etc.; B IRA, Pensions, and annuities; C Unemployment; D Federal adjusted gross income.

Tax Calculations: 1 Federal taxable income; 2 State income tax or sales tax addition; 3 Other additions to income; 4 Add lines 1 through 3; 5 State income tax refund; 6 Other subtractions; 7 Total subtractions; 8 Minnesota taxable income; 9 Tax from the table in the M1 instructions; 10 Alternative minimum tax; 11 Add lines 9 and 10; 12 Full-year residents; 12b Part-year residents and nonresidents; 13 Tax on lump-sum distribution; 14 Tax before credits.

9994

Filing Instructions

When do I file and pay?

Your 2016 Minnesota income tax return should be postmarked, brought to, or electronically filed with the Department of Revenue by April 18, 2017. Your tax payment is due in full by April 18, 2017, even if you file your return later. If you file your tax return according to a fiscal year, your tax payment and return are due the 15th day of the fourth month after the end of your fiscal year.

How do I pay my tax if I file after April 18?

If you are unable to complete and file your return by the due date, you may avoid a late payment penalty and interest by paying your tax by April 18. Estimate your total tax and pay the amount you owe electronically, by check, credit, or debit card. If you pay by check, you must send your tax payment with a completed voucher from our website. To avoid a late filing penalty, file your return by October 16, 2017. See page 16 for payment options.

Do I have to sign and date my return?

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

Do I have to file electronically?

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

How do I assemble my return?

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

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

If you do not enclose the required documentation, the department may send your return back to you. Make copies of all your forms and schedules. Keep the copies and your W-2 forms with your tax records at least through 2021.

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

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

Where do I file paper returns?

If you are filing a paper return, read page 7. **If you do not follow the instructions on that page, your return may be delayed.** Send your Minnesota income tax return including all completed Minnesota schedules, and your federal return and schedules in the printed envelope included in this booklet. If you don't have the printed envelope, mail your forms to:

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

What do I include when I mail my return?

Include your Form M1, all the Minnesota schedules you are required to complete, and a complete copy of your 2016 federal return and all schedules.

Line Instructions

Reminder:

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

Federal Return Information

Lines A–D

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

Enter your wages, salaries, tips, commissions, bonuses, etc. you received in 2016 from:

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

Line B—Taxable IRA Distributions, Pensions and Annuities

Enter the total of your taxable IRA distributions, pensions, and annuities you received in 2016:

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

Line C—Unemployment Compensation

Enter the unemployment compensation you received in 2016 that is included on:

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

Line D—Federal Adjusted Gross Income

Enter your 2016 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
- Line 10 of Form 1040NR-EZ

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

Minnesota Income

Lines 1–4

Line 1—Federal Taxable Income

Enter your federal taxable income from:

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

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

Line 2—State Income Tax or Sales Tax Addition

Minnesota does not allow a deduction for state income tax or sales tax. If you itemized deductions on your 2016 federal Form 1040, add back any amounts you deducted on lines 5 and 8 of federal Schedule A for income tax or sales tax. Complete the Worksheet for Line 2.

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

Worksheet for Line 2

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

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

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

Table for Step 2 of Worksheet for Line 2

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

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

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

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

Line Instructions (cont.)

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

Line 3—Other Additions (Schedule M1M)

Complete Schedule M1M, *Income Additions and Subtractions*, if any of the following apply. If in 2016 you:

- Had an adjusted gross income more than \$184,850 (\$92,425 if married filing separately) and itemized deductions on Schedule A
- Had an adjusted gross income that exceeds the Minnesota thresholds to phase out personal exemptions (\$277,300 for married filing jointly; \$231,050 for head of household; \$184,850 for single; and \$138,650 for married filing separately)
- Received interest from municipal bonds of another state or its governmental units
- Received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local governmental units
- Claimed the bonus depreciation allowance for qualified property on your federal return
- Had state income tax passed through to you as a partner of a partnership, a shareholder of an S corporation, or as a beneficiary of a trust
- Claimed the federal deduction for domestic production activities
- Deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota
- Deducted certain federal fines or fees and penalties as a trade or business expense
- Claimed a suspended loss from 2001 through 2005 or 2008 through 2015 from bonus depreciation on your federal return
- Received a capital gain from a lump-sum distribution from a qualified retirement plan
- Elected in 2008 or 2009 a 3-, 4-, or 5-year net operating loss carryback under the

federal Worker, Homeownership, and Business Assistance Act of 2009

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
- 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 any of the following apply. If in 2016 you:

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

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

- Did not itemize deductions on your federal return and your charitable contributions were more than \$500
- Reported 80 percent of bonus depreciation as an addition to income in a year 2011 through 2015 or received a federal bonus depreciation subtraction in 2015 from an estate or trust
- Reported 80 percent of federal section 179 expensing as an addition to income in a year 2011 through 2015
- Were born before January 2, 1952 or are permanently and totally disabled and you received federally taxable disability income, and you qualify under Schedule M1R income limits (see Schedule M1R—*Income Qualifications* below)

Schedule M1R—Income Qualifications

If you (or your spouse if filing a joint return) were born before January 2, 1952, or were permanently and totally disabled, use the table below to see if you are eligible for the subtraction.

Complete Schedule M1R and Schedule M1M:

If you are:	And your adjusted gross income* is less than:	And your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Married, filing a joint return, and both spouses are 65 or older or disabled	\$42,000	\$12,000
Married, filing a joint return, and one spouse is 65 or older or disabled	\$38,500	\$12,000
Married, filing a separate return, lived apart from your spouse for all of 2016, and are 65 or older or disabled	\$21,000	\$ 6,000
Filing single, head of household, or qualifying widow(er) and are 65 or older or disabled	\$33,700	\$ 9,600

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

Line Instructions (cont.)

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

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

Tax Before Credits Lines 9–14

Line 9—Tax From Table

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

Line 10—Alternative Minimum Tax (Schedule M1MT)

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

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

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

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

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

- Mining exploration and development costs
 - Installment sales of property
 - Tax sheltered farm loss
 - Passive activity loss
 - Income from long-term contracts for the manufacture, installation, or construction of property to be completed after 2016
 - Gains excluded under IRC section 1202
 - Preferences and adjustments from an electing large partnership (from the AMT adjustment boxes from your Schedule K-1 of federal Form 1065-B)
- 3 Add step 1, step 2, and line 40 of Form 1040.
 - 4 Subtract lines 4, 14, and 20 of federal Schedule A (1040) from step 3.
 - 5 Complete Schedule M1MT if step 4 is more than:
 - **\$62,628** if you are married and filing a joint return or filing as a qualifying widow(er)
 - **\$31,309** if you are married and filing separate returns
 - **\$47,346** if you are single
 - **\$46,125** if you are filing as head of household

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

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

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

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

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

Line Instructions (cont.)

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

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

- You received lump-sum distribution from a pension, profit-sharing, or stock bonus plan in 2016
- You were a Minnesota resident when you received any portion of the lump-sum distribution
- You filed federal Form 4972

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

Credits Against Tax

Line 16—Marriage Credit (Schedule M1MA)

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

- You are filing a joint return
- Both you and your spouse have taxable earned income, taxable pension, or taxable Social Security income
- Your joint taxable income on line 8 of your Form M1 is at least \$37,000
- The earned income of the lesser-earning spouse is at least \$23,000

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

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

If you were a Minnesota resident for all or part of 2016 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 2016 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2016 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 2016 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 any of the following apply. If in 2016 you:

- Paid premiums in 2016 for a qualified long-term care insurance policy for which you did not receive a federal tax benefit
- Are a veteran who has separated from service and served in the military for at least 20 years, has a 100 percent service related disability, or were honorably discharged, and receive a military pension or other retirement pay for your service in the military
- Received a Schedule KPI, KS, or KF reporting a credit for increasing research activities
- Purchased transit passes to resell or give to your employees
- Paid Minnesota alternative minimum tax in prior years and are not required to pay it in 2016
- 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.

Line 21—Nongame Wildlife Fund

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

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

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

Total Payments

Line 23—Minnesota Income Tax Withheld (Schedule M1W)

If you received W-2, 1099, or W-2G forms, or Schedules KPI, KS, or KF showing Minnesota income tax was withheld for you for 2016, you must complete Schedule M1W, *Minnesota Income Tax Withheld*.

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

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

Line 24—Minnesota Estimated Tax and Extension Payments

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

- Your total 2016 Minnesota estimated tax payments made in 2016 and 2017
- The portion of your 2015 Minnesota income tax refund designated on your 2015 Minnesota income tax return to be applied to 2016 estimated tax
- Any state income tax payment made by the regular due date when you are filing after the due date

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

Qualifying K-12 Education Expenses

Reminders:

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

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

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

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

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

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

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

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

Line Instructions (cont.)

Refundable Credits

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

Line 25—Refundable Credits (Schedule M1REF)

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

- Child and Dependent Care Credit
- Minnesota Working Family Credit
- K-12 Education Credit
- Credit for Parents of Stillborn Children

If you qualify for one or more of these credits, include the credit schedule you used to determine your credit and Schedule M1REF with your Minnesota income tax return.

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 \$39,510 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
- 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
- You are married and filing a joint return, your child was born in 2016, and you did not participate in a pre-tax dependent care assistance program

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

Minnesota Working Family Credit (Schedule M1WFC)

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

Use Schedule M1WFC, *Working Family Credit*, and the WFC table on pages 19–22 to determine your Minnesota credit.

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

If you qualify for the credit, complete Schedule M1WFC and Schedule M1REF and include these schedules with your Minnesota income tax return. Enter the number of your qualifying children in the box provided on line 2 of Schedule M1REF.

K-12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2016 for a qualifying child in grades kindergarten through 12 (K–12). See qualifying expenses on page 13.

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.

Enter the number of qualifying children in the box provided on line 3 of Schedule M1REF.

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

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

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

Credit for Parents of Stillborn Children (Schedule M1PSC)

You may qualify for the Credit for Parents of Stillborn Children if in 2016 you:

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

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

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

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

If you qualify for the credit, complete Schedule M1PSC, *Credit for Parents of Stillborn Children*, and Schedule M1REF and include these schedules with your Minnesota income tax return.

Line 26—Business and Investment Credits (Schedule M1B)

Complete Schedule M1B, *Business and Investment Credits*, if you qualify for any of the following credits as a sole proprietor, a partner of a partnership, shareholder of an S corporation, or beneficiary of a trust:

- Angel Investment Tax Credit (certified by the Department of Employment and Economic Development)
- Enterprise Zone Credit (certified by the Department of Employment and Economic Development)
- Historic Structure Rehabilitation Credit (certified by the State Historic Preservation Office)
- Greater Minnesota Internship Credit (certified by the Office of Higher Education or an eligible institution)

For more information, see the instructions for Schedule M1B.

Line Instructions (cont.)

Refund or Amount Due

Line 28—Your Refund

If line 27 is more than line 22, subtract line 22 from line 27, then subtract the amount, if any, on line 31. This is your 2016 Minnesota income tax refund. If the result is zero, you must still file your return.

Of the amount on line 28, you can:

- Have the entire refund deposited directly into a checking or savings account (see the line 29 instructions)
- Receive the entire refund in the mail as a paper check (skip lines 29, 30, 32, and 33)
- Apply all or a portion of your refund toward your 2017 estimated taxes. The remaining balance, if any, may be directly deposited into your checking or savings account, or mailed to you

The department will deduct any amount you owe for Minnesota or federal debts, criminal fines, or a debt to a federal, state, or county agency, district court, qualifying hospital, or public library. If you participate in the Senior Citizens Property Tax Deferral Program, 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.

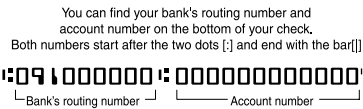
Generally, you must file your 2016 return no later than 3 1/2 years from the original due date or your right to receive the refund lapses.

Line 29—Direct Deposit of Refund

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

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

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



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

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

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

By completing line 29, 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 30—Amount You Owe

If line 22 is more than line 27, you owe Minnesota income tax for 2016. Read the instructions for line 31 to determine if you must file Schedule M15, *Underpayment of Estimated Income Tax*.

Subtract line 27 from line 22, and add the amount, if any, from line 31. Enter the result on line 30. This is the Minnesota income tax you must pay. Pay your tax using one of the methods described in *Payment Options* on page 16.

If you are filing your return after April 18, 2017, a late payment penalty, a late filing penalty, and interest may be due (see page 16). If you file a paper return and you include penalty and interest with your check

payment, enclose a separate statement showing how you arrived at the penalty and interest. Do not include the late-filing or late-payment penalty or interest on line 30.

Line 31—Penalty for Underpayment of 2015 Estimated Tax (Schedule M15)

You may owe a penalty if:

- Line 20 is more than line 27 and the difference is \$500 or more
- You did not make a required estimated tax payment on time. This is true even if you have a refund

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

To avoid this penalty next year, you may want to make larger 2017 estimated tax payments or ask your employer to increase your withholding.

Lines 32 and 33—2017 Estimated Tax

If you are paying 2017 estimated tax, you may apply all or part of your 2016 refund to your 2017 estimated tax.

On line 32, enter the portion of line 28 you want refunded to you. On line 33, enter the amount from line 28 you want applied to your 2017 estimated tax. The total of lines 32 and 33 must equal line 28.

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



Payment Options

Can I pay electronically?

To pay electronically:

- Go to www.revenue.state.mn.us, and click **Make a Payment** and use our e-Services Payment System
- Call 1-800-570-3329 to pay by phone

Select **Manage payments** under the **I Want To** menu and follow the prompts to make your payment. You cannot use a foreign bank account. Save the confirmation number and date stamp from your payment.

Can I pay by credit or debit card?

To make a payment with a card:

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

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

Can I pay by check or money order?

Go to our website at www.revenue.state.mn.us and choose **Make a Payment** and then **Pay with a Check** and click on **e-Services Payment Voucher System** to create a voucher. Print the voucher and mail with a check made payable to Minnesota Revenue.

If you are filing a paper return, send the voucher and your check *separately* from your return to ensure that your payment is properly credited to your account. Your check authorizes us to make a one-time electronic fund transfer from your account. **You will not receive your canceled check.**

What if I can't pay the full amount?

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

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

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

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

Should I make estimated payments?

Make estimated payments if any of the following apply:

- You expect to owe \$500 or more in Minnesota tax for 2017
- Minnesota tax wasn't withheld from your earnings
- Your income includes pensions, commissions, dividends or other sources not subject to withholding

Once you choose to apply all or part of your 2016 refund to your 2017 estimated tax, it cannot be changed.

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

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

To pay electronically:

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

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

If you pay by check, send your payment with a payment voucher. Go to our website at www.revenue.state.mn.us, choose **Make a Payment** and **Pay with a Check** and click on **e-Services Payment Voucher System** to create a payment voucher.

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

Penalties and Interest

Is there a penalty for filing late?

There is no late filing penalty if your return is filed within six months of the due date, which is October 16 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.**

Most individuals must pay by April 18, even if you filed an extension for your federal return. If you cannot pay the full amount due, file your return and pay as much as you can by the due date to reduce your penalty.

Is there a penalty for paying late?

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

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

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

Are there other penalties?

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

Civil and criminal penalties can be charged for:

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

How is interest on late payments calculated?

Interest will be charged on any unpaid tax and penalty after April 18, 2017. The interest rate is determined each year. The interest rate for 2017 is 4 percent. Use the worksheet on page 17 to calculate interest you owe.

Separation of Liability

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

For information, write to:

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

Other Information

Filing on Behalf of a Deceased Person

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

If a person died before filing a 2016 tax return and had income that meets the minimum filing requirement for 2016, the spouse or personal representative must file a Minnesota income tax return for the deceased person. The return must have the same filing status that was used to file the decedent's federal return.

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

Claiming a Refund on Behalf of a Deceased Person

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

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

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

Amending your Return/Reporting Federal Changes

You have 3 ½ years from the return due date to amend an original return to claim a refund. Use Minnesota Form M1X.

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

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

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

You will be assessed a 10 percent penalty on any additional tax and the department will have 6 additional years to audit your return if you fail to report federal changes within 180 days.

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

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

Power of Attorney

The department cannot share your private information without your permission. To give us permission to talk to an attorney, accountant, tax return preparer, or any

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

Taxpayer Rights Advocate

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

Write to:

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

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

Email: dor.tra@state.mn.us

Worksheet to Determine Penalty and Interest

1. Tax not paid by April 18, 2017. _____
2. Late payment penalty* Multiply step 1 by 4% (.04) _____
3. Late filing penalty. If you are filing your return after October 16, 2017, multiply step 1 by 5% (.05) _____
4. Extended delinquency. If your tax is not paid within 180 days after filing your return, multiply step 1 by 5% (.05) _____
5. Add steps 1 through 4. _____
6. Number of days the tax is late ** _____
7. Enter the applicable interest rate.
For 2017, the rate is 4% (.04). _____
8. Multiply step 6 by step 7. _____
9. Divide step 8 by 365 (carry to five decimal places) _____
10. Interest. Multiply step 5 by step 9 _____
11. Total payment amount. Add step 5 and step 10 _____

*If you are filing your return after April 18, 2017, and paid at least 90% of your total tax by the due date, you will not be charged the late payment penalty if you file your return and pay any remaining tax by October 16, 2017.

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

Military Personnel

Am I a Minnesota resident?

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

Military personnel who are part-year residents or nonresidents: When determining if you are required to file a Minnesota return using the steps on page 5, do not include:

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

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

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

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

Subtractions

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

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

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

Military Pensions

Certain types of military pensions or other military retirement pay may be subtracted from taxable income. To claim this subtraction, the qualifying income must be included in federal taxable income. The subtraction for tax year 2016 is reported on line 30 of Schedule M1M, *Income Additions and Subtractions*. If this subtraction is claimed, the nonrefundable credit for past military service cannot be claimed.

Extensions

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

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

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

Did you serve in a Combat Zone at any time during 2016?

You are eligible for a credit of \$120 for each month you served in a combat zone or hazardous duty area if Minnesota is your state of legal residence (domicile). You can claim this credit for months served in years 2014, 2015, and 2016. Complete Form M99, *Credit for Military Service in a Combat Zone*, and mail it to the department with the required information listed on Form M99.

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

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

If line 1 or line 3 of Schedule M1WFC is:	Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:			Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:																																																		
	at least	but less than	your credit is	no children	one child	two children	no children	one child	two children	no children	one child	two children																																																
1	1	1	1	1	1	1	1	1	1	1	1	1																																																
100	3	14	17	3	14	17	96	425	501	501	425	501																																																
200	5	23	28	5	23	28	98	435	512	512	435	512																																																
300	7	33	39	7	33	39	100	444	523	523	444	523																																																
400	9	42	50	9	42	50	102	453	534	534	453	534																																																
500	12	51	61	12	51	61	104	463	545	545	463	545																																																
600	14	61	72	14	61	72	106	472	556	556	472	556																																																
700	16	70	83	16	70	83	108	482	567	567	482	567																																																
800	18	79	94	18	79	94	110	491	578	578	491	578																																																
900	20	89	105	20	89	105	112	500	589	589	500	589																																																
1,000	22	98	116	22	98	116	114	510	600	600	510	600																																																
1,100	24	108	127	24	108	127	117	519	611	611	519	611																																																
1,200	26	117	138	26	117	138	119	528	622	622	528	622																																																
1,300	28	126	149	28	126	149	121	538	633	633	538	633																																																
1,400	30	136	160	30	136	160	123	547	644	644	547	644																																																
1,500	33	145	171	33	145	171	125	556	655	655	556	655																																																
1,600	35	154	182	35	154	182	127	566	666	666	566	666																																																
1,700	37	164	193	37	164	193	129	575	677	677	575	677																																																
1,800	39	173	204	39	173	204	131	584	688	688	584	688																																																
1,900	41	182	215	41	182	215	133	594	699	699	594	699																																																
2,000	43	192	226	43	192	226	133	603	710	710	603	710																																																
2,100	45	201	237	45	201	237	133	612	721	721	612	721																																																
2,200	47	210	248	47	210	248	133	622	732	732	622	732																																																
2,300	49	220	259	49	220	259	133	631	743	743	631	743																																																
2,400	51	229	270	51	229	270	133	640	754	754	640	754																																																
2,500	54	238	281	54	238	281	133	650	765	765	650	765																																																
2,600	56	248	292	56	248	292	133	659	776	776	659	776																																																
2,700	58	257	303	58	257	303	133	669	787	787	669	787																																																
2,800	60	266	314	60	266	314	133	678	798	798	678	798																																																
2,900	62	276	325	62	276	325	133	687	809	809	687	809																																																
3,000	64	285	336	64	285	336	133	697	820	820	697	820																																																
3,100	66	295	347	66	295	347	133	706	831	831	706	831																																																
3,200	68	304	358	68	304	358	133	715	842	842	715	842																																																
3,300	70	313	369	70	313	369	133	725	853	853	725	853																																																
3,400	72	323	380	72	323	380	133	734	864	864	734	864																																																
3,500	75	332	391	75	332	391	133	743	875	875	743	875																																																
3,600	77	341	402	77	341	402	133	753	886	886	753	886																																																
3,700	79	351	413	79	351	413	133	762	897	897	762	897																																																
3,800	81	360	424	81	360	424	133	771	908	908	771	908																																																
3,900	83	369	435	83	369	435	133	781	919	919	781	919																																																
4,000	85	379	446	85	379	446	133	790	930	930	790	930																																																
4,100	87	388	457	87	388	457	133	799	941	941	799	941																																																
4,200	89	397	468	89	397	468	133	809	952	952	809	952																																																
4,300	91	407	479	91	407	479	133	818	963	963	818	963																																																
4,400	93	416	490	93	416	490	133	827	974	974	827	974																																																
4,500	96	425	501	96	425	501	133	837	985	985	837	985																																																
9,000	9,100	9,200	9,300	9,400	9,500	9,600	9,700	9,800	9,900	10,000	10,100	10,200	10,300	10,400	10,500	10,600	10,700	10,800	10,900	11,000	11,100	11,200	11,300	11,400	11,500	11,600	11,700	11,800	11,900	12,000	12,100	12,200	12,300	12,400	12,500	12,600	12,700	12,800	12,900	13,000	13,100	13,200	13,300	13,400	13,500	13,600	13,700	13,800	13,900	14,000	14,100	14,200	14,300	14,400	14,500	14,600	14,700	14,800	14,900	15,000

2016 Tax Tables

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

2016 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
14,900	15,000	800	800	800	800	19,900	20,000	1,067	1,067	1,094	1,067	24,900	25,000	1,335	1,335	1,446	1,335
15,000	15,100	805	805	805	805	20,000	20,100	1,073	1,073	1,101	1,073	25,000	25,100	1,340	1,340	1,453	1,340
15,100	15,200	811	811	811	811	20,100	20,200	1,078	1,078	1,108	1,078	25,100	25,200	1,346	1,346	1,460	1,346
15,200	15,300	816	816	816	816	20,200	20,300	1,083	1,083	1,115	1,083	25,200	25,300	1,352	1,351	1,467	1,351
15,300	15,400	821	821	821	821	20,300	20,400	1,089	1,089	1,122	1,089	25,300	25,400	1,359	1,356	1,474	1,356
15,400	15,500	827	827	827	827	20,400	20,500	1,094	1,094	1,129	1,094	25,400	25,500	1,366	1,362	1,481	1,362
15,500	15,600	832	832	832	832	20,500	20,600	1,099	1,099	1,136	1,099	25,500	25,600	1,373	1,367	1,488	1,367
15,600	15,700	837	837	837	837	20,600	20,700	1,105	1,105	1,143	1,105	25,600	25,700	1,380	1,372	1,495	1,372
15,700	15,800	843	843	843	843	20,700	20,800	1,110	1,110	1,150	1,110	25,700	25,800	1,387	1,378	1,502	1,378
15,800	15,900	848	848	848	848	20,800	20,900	1,115	1,115	1,157	1,115	25,800	25,900	1,394	1,383	1,509	1,383
15,900	16,000	853	853	853	853	20,900	21,000	1,121	1,121	1,164	1,121	25,900	26,000	1,401	1,388	1,517	1,388
16,000	16,100	859	859	859	859	21,000	21,100	1,126	1,126	1,171	1,126	26,000	26,100	1,408	1,394	1,524	1,394
16,100	16,200	864	864	864	864	21,100	21,200	1,132	1,132	1,178	1,132	26,100	26,200	1,416	1,399	1,531	1,399
16,200	16,300	869	869	869	869	21,200	21,300	1,137	1,137	1,185	1,137	26,200	26,300	1,423	1,404	1,538	1,404
16,300	16,400	875	875	875	875	21,300	21,400	1,142	1,142	1,192	1,142	26,300	26,400	1,430	1,410	1,545	1,410
16,400	16,500	880	880	880	880	21,400	21,500	1,148	1,148	1,199	1,148	26,400	26,500	1,437	1,415	1,552	1,415
16,500	16,600	885	885	885	885	21,500	21,600	1,153	1,153	1,206	1,153	26,500	26,600	1,444	1,420	1,559	1,420
16,600	16,700	891	891	891	891	21,600	21,700	1,158	1,158	1,213	1,158	26,600	26,700	1,451	1,426	1,566	1,426
16,700	16,800	896	896	896	896	21,700	21,800	1,164	1,164	1,220	1,164	26,700	26,800	1,458	1,431	1,573	1,431
16,800	16,900	901	901	901	901	21,800	21,900	1,169	1,169	1,227	1,169	26,800	26,900	1,465	1,436	1,580	1,436
16,900	17,000	907	907	907	907	21,900	22,000	1,174	1,174	1,235	1,174	26,900	27,000	1,472	1,442	1,587	1,442
17,000	17,100	912	912	912	912	22,000	22,100	1,180	1,180	1,242	1,180	27,000	27,100	1,479	1,447	1,594	1,447
17,100	17,200	918	918	918	918	22,100	22,200	1,185	1,185	1,249	1,185	27,100	27,200	1,486	1,453	1,601	1,453
17,200	17,300	923	923	923	923	22,200	22,300	1,190	1,190	1,256	1,190	27,200	27,300	1,493	1,458	1,608	1,458
17,300	17,400	928	928	928	928	22,300	22,400	1,196	1,196	1,263	1,196	27,300	27,400	1,500	1,463	1,615	1,463
17,400	17,500	934	934	934	934	22,400	22,500	1,201	1,201	1,270	1,201	27,400	27,500	1,507	1,469	1,622	1,469
17,500	17,600	939	939	939	939	22,500	22,600	1,206	1,206	1,277	1,206	27,500	27,600	1,514	1,474	1,629	1,474
17,600	17,700	944	944	944	944	22,600	22,700	1,212	1,212	1,284	1,212	27,600	27,700	1,521	1,479	1,636	1,479
17,700	17,800	950	950	950	950	22,700	22,800	1,217	1,217	1,291	1,217	27,700	27,800	1,528	1,485	1,643	1,485
17,800	17,900	955	955	955	955	22,800	22,900	1,222	1,222	1,298	1,222	27,800	27,900	1,535	1,490	1,650	1,490
17,900	18,000	960	960	960	960	22,900	23,000	1,228	1,228	1,305	1,228	27,900	28,000	1,542	1,495	1,658	1,495
18,000	18,100	966	966	966	966	23,000	23,100	1,233	1,233	1,312	1,233	28,000	28,100	1,549	1,501	1,665	1,501
18,100	18,200	971	971	971	971	23,100	23,200	1,239	1,239	1,319	1,239	28,100	28,200	1,557	1,506	1,672	1,506
18,200	18,300	976	976	976	976	23,200	23,300	1,244	1,244	1,326	1,244	28,200	28,300	1,564	1,511	1,679	1,511
18,300	18,400	982	982	982	982	23,300	23,400	1,249	1,249	1,333	1,249	28,300	28,400	1,571	1,517	1,686	1,517
18,400	18,500	987	987	988	987	23,400	23,500	1,255	1,255	1,340	1,255	28,400	28,500	1,578	1,522	1,693	1,522
18,500	18,600	992	992	995	992	23,500	23,600	1,260	1,260	1,347	1,260	28,500	28,600	1,585	1,527	1,700	1,527
18,600	18,700	998	998	1,002	998	23,600	23,700	1,265	1,265	1,354	1,265	28,600	28,700	1,592	1,533	1,707	1,533
18,700	18,800	1,003	1,003	1,009	1,003	23,700	23,800	1,271	1,271	1,361	1,271	28,700	28,800	1,599	1,538	1,714	1,538
18,800	18,900	1,008	1,008	1,016	1,008	23,800	23,900	1,276	1,276	1,368	1,276	28,800	28,900	1,606	1,543	1,721	1,543
18,900	19,000	1,014	1,014	1,023	1,014	23,900	24,000	1,281	1,281	1,376	1,281	28,900	29,000	1,613	1,549	1,728	1,549
19,000	19,100	1,019	1,019	1,030	1,019	24,000	24,100	1,287	1,287	1,383	1,287	29,000	29,100	1,620	1,554	1,735	1,554
19,100	19,200	1,025	1,025	1,037	1,025	24,100	24,200	1,292	1,292	1,390	1,292	29,100	29,200	1,627	1,560	1,742	1,560
19,200	19,300	1,030	1,030	1,044	1,030	24,200	24,300	1,297	1,297	1,397	1,297	29,200	29,300	1,634	1,565	1,749	1,565
19,300	19,400	1,035	1,035	1,051	1,035	24,300	24,400	1,303	1,303	1,404	1,303	29,300	29,400	1,641	1,570	1,756	1,570
19,400	19,500	1,041	1,041	1,058	1,041	24,400	24,500	1,308	1,308	1,411	1,308	29,400	29,500	1,648	1,576	1,763	1,576
19,500	19,600	1,046	1,046	1,065	1,046	24,500	24,600	1,313	1,313	1,418	1,313	29,500	29,600	1,655	1,581	1,770	1,581
19,600	19,700	1,051	1,051	1,072	1,051	24,600	24,700	1,319	1,319	1,425	1,319	29,600	29,700	1,662	1,586	1,777	1,586
19,700	19,800	1,057	1,057	1,079	1,057	24,700	24,800	1,324	1,324	1,432	1,324	29,700	29,800	1,669	1,592	1,784	1,592
19,800	19,900	1,062	1,062	1,086	1,062	24,800	24,900	1,329	1,329	1,439	1,329	29,800	29,900	1,676	1,597	1,791	1,597

2016 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
29,900	30,000	1,683	1,602	1,799	1,602	34,900	35,000	2,036	1,870	2,151	1,937	39,900	40,000	2,388	2,191	2,504	2,289
30,000	30,100	1,690	1,608	1,806	1,608	35,000	35,100	2,043	1,875	2,158	1,944	40,000	40,100	2,395	2,198	2,511	2,296
30,100	30,200	1,698	1,613	1,813	1,613	35,100	35,200	2,050	1,881	2,165	1,951	40,100	40,200	2,403	2,205	2,518	2,303
30,200	30,300	1,705	1,618	1,820	1,618	35,200	35,300	2,057	1,886	2,172	1,958	40,200	40,300	2,410	2,212	2,525	2,310
30,300	30,400	1,712	1,624	1,827	1,624	35,300	35,400	2,064	1,891	2,179	1,965	40,300	40,400	2,417	2,219	2,532	2,318
30,400	30,500	1,719	1,629	1,834	1,629	35,400	35,500	2,071	1,897	2,186	1,972	40,400	40,500	2,424	2,226	2,539	2,325
30,500	30,600	1,726	1,634	1,841	1,634	35,500	35,600	2,078	1,902	2,193	1,979	40,500	40,600	2,431	2,233	2,546	2,332
30,600	30,700	1,733	1,640	1,848	1,640	35,600	35,700	2,085	1,907	2,200	1,986	40,600	40,700	2,438	2,240	2,553	2,339
30,700	30,800	1,740	1,645	1,855	1,645	35,700	35,800	2,092	1,913	2,207	1,993	40,700	40,800	2,445	2,247	2,560	2,346
30,800	30,900	1,747	1,650	1,862	1,650	35,800	35,900	2,099	1,918	2,214	2,000	40,800	40,900	2,452	2,254	2,567	2,353
30,900	31,000	1,754	1,656	1,869	1,656	35,900	36,000	2,106	1,923	2,222	2,007	40,900	41,000	2,459	2,261	2,574	2,360
31,000	31,100	1,761	1,661	1,876	1,662	36,000	36,100	2,113	1,929	2,229	2,014	41,000	41,100	2,466	2,268	2,581	2,367
31,100	31,200	1,768	1,667	1,883	1,669	36,100	36,200	2,121	1,934	2,236	2,021	41,100	41,200	2,473	2,275	2,588	2,374
31,200	31,300	1,775	1,672	1,890	1,676	36,200	36,300	2,128	1,939	2,243	2,028	41,200	41,300	2,480	2,282	2,595	2,381
31,300	31,400	1,782	1,677	1,897	1,683	36,300	36,400	2,135	1,945	2,250	2,036	41,300	41,400	2,487	2,289	2,602	2,388
31,400	31,500	1,789	1,683	1,904	1,690	36,400	36,500	2,142	1,950	2,257	2,043	41,400	41,500	2,494	2,296	2,609	2,395
31,500	31,600	1,796	1,688	1,911	1,697	36,500	36,600	2,149	1,955	2,264	2,050	41,500	41,600	2,501	2,303	2,616	2,402
31,600	31,700	1,803	1,693	1,918	1,704	36,600	36,700	2,156	1,961	2,271	2,057	41,600	41,700	2,508	2,310	2,623	2,409
31,700	31,800	1,810	1,699	1,925	1,711	36,700	36,800	2,163	1,966	2,278	2,064	41,700	41,800	2,515	2,317	2,630	2,416
31,800	31,900	1,817	1,704	1,932	1,718	36,800	36,900	2,170	1,972	2,285	2,071	41,800	41,900	2,522	2,324	2,637	2,423
31,900	32,000	1,824	1,709	1,940	1,725	36,900	37,000	2,177	1,979	2,292	2,078	41,900	42,000	2,529	2,332	2,645	2,430
32,000	32,100	1,831	1,715	1,947	1,732	37,000	37,100	2,184	1,986	2,299	2,085	42,000	42,100	2,536	2,339	2,652	2,437
32,100	32,200	1,839	1,720	1,954	1,739	37,100	37,200	2,191	1,993	2,306	2,092	42,100	42,200	2,544	2,346	2,659	2,444
32,200	32,300	1,846	1,725	1,961	1,746	37,200	37,300	2,198	2,000	2,313	2,099	42,200	42,300	2,551	2,353	2,666	2,451
32,300	32,400	1,853	1,731	1,968	1,754	37,300	37,400	2,205	2,007	2,320	2,106	42,300	42,400	2,558	2,360	2,673	2,459
32,400	32,500	1,860	1,736	1,975	1,761	37,400	37,500	2,212	2,014	2,327	2,113	42,400	42,500	2,565	2,367	2,680	2,466
32,500	32,600	1,867	1,741	1,982	1,768	37,500	37,600	2,219	2,021	2,334	2,120	42,500	42,600	2,572	2,374	2,687	2,473
32,600	32,700	1,874	1,747	1,989	1,775	37,600	37,700	2,226	2,028	2,341	2,127	42,600	42,700	2,579	2,381	2,694	2,480
32,700	32,800	1,881	1,752	1,996	1,782	37,700	37,800	2,233	2,035	2,348	2,134	42,700	42,800	2,586	2,388	2,701	2,487
32,800	32,900	1,888	1,757	2,003	1,789	37,800	37,900	2,240	2,042	2,355	2,141	42,800	42,900	2,593	2,395	2,708	2,494
32,900	33,000	1,895	1,763	2,010	1,796	37,900	38,000	2,247	2,050	2,363	2,148	42,900	43,000	2,600	2,402	2,715	2,501
33,000	33,100	1,902	1,768	2,017	1,803	38,000	38,100	2,254	2,057	2,370	2,155	43,000	43,100	2,607	2,409	2,722	2,508
33,100	33,200	1,909	1,774	2,024	1,810	38,100	38,200	2,262	2,064	2,377	2,162	43,100	43,200	2,614	2,416	2,729	2,515
33,200	33,300	1,916	1,779	2,031	1,817	38,200	38,300	2,269	2,071	2,384	2,169	43,200	43,300	2,621	2,423	2,736	2,522
33,300	33,400	1,923	1,784	2,038	1,824	38,300	38,400	2,276	2,078	2,391	2,177	43,300	43,400	2,628	2,430	2,743	2,529
33,400	33,500	1,930	1,790	2,045	1,831	38,400	38,500	2,283	2,085	2,398	2,184	43,400	43,500	2,635	2,437	2,750	2,536
33,500	33,600	1,937	1,795	2,052	1,838	38,500	38,600	2,290	2,092	2,405	2,191	43,500	43,600	2,642	2,444	2,757	2,543
33,600	33,700	1,944	1,800	2,059	1,845	38,600	38,700	2,297	2,099	2,412	2,198	43,600	43,700	2,649	2,451	2,764	2,550
33,700	33,800	1,951	1,806	2,066	1,852	38,700	38,800	2,304	2,106	2,419	2,205	43,700	43,800	2,656	2,458	2,771	2,557
33,800	33,900	1,958	1,811	2,073	1,859	38,800	38,900	2,311	2,113	2,426	2,212	43,800	43,900	2,663	2,465	2,778	2,564
33,900	34,000	1,965	1,816	2,081	1,866	38,900	39,000	2,318	2,120	2,433	2,219	43,900	44,000	2,670	2,473	2,786	2,571
34,000	34,100	1,972	1,822	2,088	1,873	39,000	39,100	2,325	2,127	2,440	2,226	44,000	44,100	2,677	2,480	2,793	2,578
34,100	34,200	1,980	1,827	2,095	1,880	39,100	39,200	2,332	2,134	2,447	2,233	44,100	44,200	2,685	2,487	2,800	2,585
34,200	34,300	1,987	1,832	2,102	1,887	39,200	39,300	2,339	2,141	2,454	2,240	44,200	44,300	2,692	2,494	2,807	2,592
34,300	34,400	1,994	1,838	2,109	1,895	39,300	39,400	2,346	2,148	2,461	2,247	44,300	44,400	2,699	2,501	2,814	2,600
34,400	34,500	2,001	1,843	2,116	1,902	39,400	39,500	2,353	2,155	2,468	2,254	44,400	44,500	2,706	2,508	2,821	2,607
34,500	34,600	2,008	1,848	2,123	1,909	39,500	39,600	2,360	2,162	2,475	2,261	44,500	44,600	2,713	2,515	2,828	2,614
34,600	34,700	2,015	1,854	2,130	1,916	39,600	39,700	2,367	2,169	2,482	2,268	44,600	44,700	2,720	2,522	2,835	2,621
34,700	34,800	2,022	1,859	2,137	1,923	39,700	39,800	2,374	2,176	2,489	2,275	44,700	44,800	2,727	2,529	2,842	2,628
34,800	34,900	2,029	1,864	2,144	1,930	39,800	39,900	2,381	2,183	2,496	2,282	44,800	44,900	2,734	2,536	2,849	2,635

2016 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
44,900	45,000	2,741	2,543	2,856	2,642	49,900	50,000	3,093	2,896	3,209	2,994	54,900	55,000	3,446	3,248	3,561	3,347
45,000	45,100	2,748	2,550	2,863	2,649	50,000	50,100	3,100	2,903	3,216	3,001	55,000	55,100	3,453	3,255	3,568	3,354
45,100	45,200	2,755	2,557	2,870	2,656	50,100	50,200	3,108	2,910	3,223	3,008	55,100	55,200	3,460	3,262	3,575	3,361
45,200	45,300	2,762	2,564	2,877	2,663	50,200	50,300	3,115	2,917	3,230	3,015	55,200	55,300	3,467	3,269	3,582	3,368
45,300	45,400	2,769	2,571	2,884	2,670	50,300	50,400	3,122	2,924	3,237	3,023	55,300	55,400	3,474	3,276	3,589	3,375
45,400	45,500	2,776	2,578	2,891	2,677	50,400	50,500	3,129	2,931	3,244	3,030	55,400	55,500	3,481	3,283	3,596	3,382
45,500	45,600	2,783	2,585	2,898	2,684	50,500	50,600	3,136	2,938	3,251	3,037	55,500	55,600	3,488	3,290	3,603	3,389
45,600	45,700	2,790	2,592	2,905	2,691	50,600	50,700	3,143	2,945	3,258	3,044	55,600	55,700	3,495	3,297	3,610	3,396
45,700	45,800	2,797	2,599	2,912	2,698	50,700	50,800	3,150	2,952	3,265	3,051	55,700	55,800	3,502	3,304	3,617	3,403
45,800	45,900	2,804	2,606	2,919	2,705	50,800	50,900	3,157	2,959	3,272	3,058	55,800	55,900	3,509	3,311	3,624	3,410
45,900	46,000	2,811	2,614	2,927	2,712	50,900	51,000	3,164	2,966	3,279	3,065	55,900	56,000	3,516	3,319	3,632	3,417
46,000	46,100	2,818	2,621	2,934	2,719	51,000	51,100	3,171	2,973	3,286	3,072	56,000	56,100	3,523	3,326	3,639	3,424
46,100	46,200	2,826	2,628	2,941	2,726	51,100	51,200	3,178	2,980	3,293	3,079	56,100	56,200	3,531	3,333	3,646	3,431
46,200	46,300	2,833	2,635	2,948	2,733	51,200	51,300	3,185	2,987	3,300	3,086	56,200	56,300	3,538	3,340	3,653	3,438
46,300	46,400	2,840	2,642	2,955	2,741	51,300	51,400	3,192	2,994	3,307	3,093	56,300	56,400	3,545	3,347	3,660	3,446
46,400	46,500	2,847	2,649	2,962	2,748	51,400	51,500	3,199	3,001	3,314	3,100	56,400	56,500	3,552	3,354	3,667	3,453
46,500	46,600	2,854	2,656	2,969	2,755	51,500	51,600	3,206	3,008	3,321	3,107	56,500	56,600	3,559	3,361	3,674	3,460
46,600	46,700	2,861	2,663	2,976	2,762	51,600	51,700	3,213	3,015	3,328	3,114	56,600	56,700	3,566	3,368	3,681	3,467
46,700	46,800	2,868	2,670	2,983	2,769	51,700	51,800	3,220	3,022	3,335	3,121	56,700	56,800	3,573	3,375	3,688	3,474
46,800	46,900	2,875	2,677	2,990	2,776	51,800	51,900	3,227	3,029	3,342	3,128	56,800	56,900	3,580	3,382	3,695	3,481
46,900	47,000	2,882	2,684	2,997	2,783	51,900	52,000	3,234	3,037	3,350	3,135	56,900	57,000	3,587	3,389	3,702	3,488
47,000	47,100	2,889	2,691	3,004	2,790	52,000	52,100	3,241	3,044	3,357	3,142	57,000	57,100	3,594	3,396	3,709	3,495
47,100	47,200	2,896	2,698	3,011	2,797	52,100	52,200	3,249	3,051	3,364	3,149	57,100	57,200	3,601	3,403	3,716	3,502
47,200	47,300	2,903	2,705	3,018	2,804	52,200	52,300	3,256	3,058	3,371	3,156	57,200	57,300	3,608	3,410	3,723	3,509
47,300	47,400	2,910	2,712	3,025	2,811	52,300	52,400	3,263	3,065	3,378	3,164	57,300	57,400	3,615	3,417	3,730	3,516
47,400	47,500	2,917	2,719	3,032	2,818	52,400	52,500	3,270	3,072	3,385	3,171	57,400	57,500	3,622	3,424	3,737	3,523
47,500	47,600	2,924	2,726	3,039	2,825	52,500	52,600	3,277	3,079	3,392	3,178	57,500	57,600	3,629	3,431	3,744	3,530
47,600	47,700	2,931	2,733	3,046	2,832	52,600	52,700	3,284	3,086	3,399	3,185	57,600	57,700	3,636	3,438	3,751	3,537
47,700	47,800	2,938	2,740	3,053	2,839	52,700	52,800	3,291	3,093	3,406	3,192	57,700	57,800	3,643	3,445	3,758	3,544
47,800	47,900	2,945	2,747	3,060	2,846	52,800	52,900	3,298	3,100	3,413	3,199	57,800	57,900	3,650	3,452	3,765	3,551
47,900	48,000	2,952	2,755	3,068	2,853	52,900	53,000	3,305	3,107	3,420	3,206	57,900	58,000	3,657	3,460	3,773	3,558
48,000	48,100	2,959	2,762	3,075	2,860	53,000	53,100	3,312	3,114	3,427	3,213	58,000	58,100	3,664	3,467	3,780	3,565
48,100	48,200	2,967	2,769	3,082	2,867	53,100	53,200	3,319	3,121	3,434	3,220	58,100	58,200	3,672	3,474	3,787	3,572
48,200	48,300	2,974	2,776	3,089	2,874	53,200	53,300	3,326	3,128	3,441	3,227	58,200	58,300	3,679	3,481	3,794	3,579
48,300	48,400	2,981	2,783	3,096	2,882	53,300	53,400	3,333	3,135	3,448	3,234	58,300	58,400	3,686	3,488	3,801	3,587
48,400	48,500	2,988	2,790	3,103	2,889	53,400	53,500	3,340	3,142	3,455	3,241	58,400	58,500	3,693	3,495	3,808	3,594
48,500	48,600	2,995	2,797	3,110	2,896	53,500	53,600	3,347	3,149	3,462	3,248	58,500	58,600	3,700	3,502	3,815	3,601
48,600	48,700	3,002	2,804	3,117	2,903	53,600	53,700	3,354	3,156	3,469	3,255	58,600	58,700	3,707	3,509	3,822	3,608
48,700	48,800	3,009	2,811	3,124	2,910	53,700	53,800	3,361	3,163	3,476	3,262	58,700	58,800	3,714	3,516	3,829	3,615
48,800	48,900	3,016	2,818	3,131	2,917	53,800	53,900	3,368	3,170	3,483	3,269	58,800	58,900	3,721	3,523	3,836	3,622
48,900	49,000	3,023	2,825	3,138	2,924	53,900	54,000	3,375	3,178	3,491	3,276	58,900	59,000	3,728	3,530	3,843	3,629
49,000	49,100	3,030	2,832	3,145	2,931	54,000	54,100	3,382	3,185	3,498	3,283	59,000	59,100	3,735	3,537	3,850	3,636
49,100	49,200	3,037	2,839	3,152	2,938	54,100	54,200	3,390	3,192	3,505	3,290	59,100	59,200	3,742	3,544	3,857	3,643
49,200	49,300	3,044	2,846	3,159	2,945	54,200	54,300	3,397	3,199	3,512	3,297	59,200	59,300	3,749	3,551	3,864	3,650
49,300	49,400	3,051	2,853	3,166	2,952	54,300	54,400	3,404	3,206	3,519	3,305	59,300	59,400	3,756	3,558	3,871	3,657
49,400	49,500	3,058	2,860	3,173	2,959	54,400	54,500	3,411	3,213	3,526	3,312	59,400	59,500	3,763	3,565	3,878	3,664
49,500	49,600	3,065	2,867	3,180	2,966	54,500	54,600	3,418	3,220	3,533	3,319	59,500	59,600	3,770	3,572	3,885	3,671
49,600	49,700	3,072	2,874	3,187	2,973	54,600	54,700	3,425	3,227	3,540	3,326	59,600	59,700	3,777	3,579	3,892	3,678
49,700	49,800	3,079	2,881	3,194	2,980	54,700	54,800	3,432	3,234	3,547	3,333	59,700	59,800	3,784	3,586	3,899	3,685
49,800	49,900	3,086	2,888	3,201	2,987	54,800	54,900	3,439	3,241	3,554	3,340	59,800	59,900	3,791	3,593	3,906	3,692

2016 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
59,900	60,000	3,798	3,601	3,914	3,699	64,900	65,000	4,151	3,953	4,266	4,052	69,900	70,000	4,503	4,306	4,619	4,404
60,000	60,100	3,805	3,608	3,921	3,706	65,000	65,100	4,158	3,960	4,273	4,059	70,000	70,100	4,510	4,313	4,626	4,411
60,100	60,200	3,813	3,615	3,928	3,713	65,100	65,200	4,165	3,967	4,280	4,066	70,100	70,200	4,518	4,320	4,633	4,418
60,200	60,300	3,820	3,622	3,935	3,720	65,200	65,300	4,172	3,974	4,287	4,073	70,200	70,300	4,525	4,327	4,640	4,425
60,300	60,400	3,827	3,629	3,942	3,728	65,300	65,400	4,179	3,981	4,294	4,080	70,300	70,400	4,532	4,334	4,647	4,433
60,400	60,500	3,834	3,636	3,949	3,735	65,400	65,500	4,186	3,988	4,301	4,087	70,400	70,500	4,539	4,341	4,654	4,440
60,500	60,600	3,841	3,643	3,956	3,742	65,500	65,600	4,193	3,995	4,308	4,094	70,500	70,600	4,546	4,348	4,661	4,447
60,600	60,700	3,848	3,650	3,963	3,749	65,600	65,700	4,200	4,002	4,315	4,101	70,600	70,700	4,553	4,355	4,668	4,454
60,700	60,800	3,855	3,657	3,970	3,756	65,700	65,800	4,207	4,009	4,322	4,108	70,700	70,800	4,560	4,362	4,675	4,461
60,800	60,900	3,862	3,664	3,977	3,763	65,800	65,900	4,214	4,016	4,329	4,115	70,800	70,900	4,567	4,369	4,682	4,468
60,900	61,000	3,869	3,671	3,984	3,770	65,900	66,000	4,221	4,024	4,337	4,122	70,900	71,000	4,574	4,376	4,689	4,475
61,000	61,100	3,876	3,678	3,991	3,777	66,000	66,100	4,228	4,031	4,344	4,129	71,000	71,100	4,581	4,383	4,696	4,482
61,100	61,200	3,883	3,685	3,998	3,784	66,100	66,200	4,236	4,038	4,351	4,136	71,100	71,200	4,588	4,390	4,703	4,489
61,200	61,300	3,890	3,692	4,005	3,791	66,200	66,300	4,243	4,045	4,358	4,143	71,200	71,300	4,595	4,397	4,710	4,496
61,300	61,400	3,897	3,699	4,012	3,798	66,300	66,400	4,250	4,052	4,365	4,151	71,300	71,400	4,602	4,404	4,717	4,503
61,400	61,500	3,904	3,706	4,019	3,805	66,400	66,500	4,257	4,059	4,372	4,158	71,400	71,500	4,609	4,411	4,724	4,510
61,500	61,600	3,911	3,713	4,026	3,812	66,500	66,600	4,264	4,066	4,379	4,165	71,500	71,600	4,616	4,418	4,731	4,517
61,600	61,700	3,918	3,720	4,033	3,819	66,600	66,700	4,271	4,073	4,386	4,172	71,600	71,700	4,623	4,425	4,738	4,524
61,700	61,800	3,925	3,727	4,040	3,826	66,700	66,800	4,278	4,080	4,393	4,179	71,700	71,800	4,630	4,432	4,745	4,531
61,800	61,900	3,932	3,734	4,047	3,833	66,800	66,900	4,285	4,087	4,400	4,186	71,800	71,900	4,637	4,439	4,752	4,538
61,900	62,000	3,939	3,742	4,055	3,840	66,900	67,000	4,292	4,094	4,407	4,193	71,900	72,000	4,644	4,447	4,760	4,545
62,000	62,100	3,946	3,749	4,062	3,847	67,000	67,100	4,299	4,101	4,414	4,200	72,000	72,100	4,651	4,454	4,767	4,552
62,100	62,200	3,954	3,756	4,069	3,854	67,100	67,200	4,306	4,108	4,421	4,207	72,100	72,200	4,659	4,461	4,774	4,559
62,200	62,300	3,961	3,763	4,076	3,861	67,200	67,300	4,313	4,115	4,428	4,214	72,200	72,300	4,666	4,468	4,781	4,566
62,300	62,400	3,968	3,770	4,083	3,869	67,300	67,400	4,320	4,122	4,435	4,221	72,300	72,400	4,673	4,475	4,788	4,574
62,400	62,500	3,975	3,777	4,090	3,876	67,400	67,500	4,327	4,129	4,442	4,228	72,400	72,500	4,680	4,482	4,795	4,581
62,500	62,600	3,982	3,784	4,097	3,883	67,500	67,600	4,334	4,136	4,449	4,235	72,500	72,600	4,687	4,489	4,802	4,588
62,600	62,700	3,989	3,791	4,104	3,890	67,600	67,700	4,341	4,143	4,456	4,242	72,600	72,700	4,694	4,496	4,809	4,595
62,700	62,800	3,996	3,798	4,111	3,897	67,700	67,800	4,348	4,150	4,463	4,249	72,700	72,800	4,701	4,503	4,816	4,602
62,800	62,900	4,003	3,805	4,118	3,904	67,800	67,900	4,355	4,157	4,470	4,256	72,800	72,900	4,708	4,510	4,823	4,609
62,900	63,000	4,010	3,812	4,125	3,911	67,900	68,000	4,362	4,165	4,478	4,263	72,900	73,000	4,715	4,517	4,830	4,616
63,000	63,100	4,017	3,819	4,132	3,918	68,000	68,100	4,369	4,172	4,485	4,270	73,000	73,100	4,722	4,524	4,837	4,623
63,100	63,200	4,024	3,826	4,139	3,925	68,100	68,200	4,377	4,179	4,492	4,277	73,100	73,200	4,729	4,531	4,844	4,630
63,200	63,300	4,031	3,833	4,146	3,932	68,200	68,300	4,384	4,186	4,499	4,284	73,200	73,300	4,736	4,538	4,852	4,637
63,300	63,400	4,038	3,840	4,153	3,939	68,300	68,400	4,391	4,193	4,506	4,292	73,300	73,400	4,743	4,545	4,860	4,644
63,400	63,500	4,045	3,847	4,160	3,946	68,400	68,500	4,398	4,200	4,513	4,299	73,400	73,500	4,750	4,552	4,868	4,651
63,500	63,600	4,052	3,854	4,167	3,953	68,500	68,600	4,405	4,207	4,520	4,306	73,500	73,600	4,757	4,559	4,876	4,658
63,600	63,700	4,059	3,861	4,174	3,960	68,600	68,700	4,412	4,214	4,527	4,313	73,600	73,700	4,764	4,566	4,883	4,665
63,700	63,800	4,066	3,868	4,181	3,967	68,700	68,800	4,419	4,221	4,534	4,320	73,700	73,800	4,771	4,573	4,891	4,672
63,800	63,900	4,073	3,875	4,188	3,974	68,800	68,900	4,426	4,228	4,541	4,327	73,800	73,900	4,778	4,580	4,899	4,679
63,900	64,000	4,080	3,883	4,196	3,981	68,900	69,000	4,433	4,235	4,548	4,334	73,900	74,000	4,785	4,588	4,907	4,686
64,000	64,100	4,087	3,890	4,203	3,988	69,000	69,100	4,440	4,242	4,555	4,341	74,000	74,100	4,792	4,595	4,915	4,693
64,100	64,200	4,095	3,897	4,210	3,995	69,100	69,200	4,447	4,249	4,562	4,348	74,100	74,200	4,800	4,602	4,923	4,700
64,200	64,300	4,102	3,904	4,217	4,002	69,200	69,300	4,454	4,256	4,569	4,355	74,200	74,300	4,807	4,609	4,931	4,707
64,300	64,400	4,109	3,911	4,224	4,010	69,300	69,400	4,461	4,263	4,576	4,362	74,300	74,400	4,814	4,616	4,938	4,715
64,400	64,500	4,116	3,918	4,231	4,017	69,400	69,500	4,468	4,270	4,583	4,369	74,400	74,500	4,821	4,623	4,946	4,722
64,500	64,600	4,123	3,925	4,238	4,024	69,500	69,600	4,475	4,277	4,590	4,376	74,500	74,600	4,828	4,630	4,954	4,729
64,600	64,700	4,130	3,932	4,245	4,031	69,600	69,700	4,482	4,284	4,597	4,383	74,600	74,700	4,835	4,637	4,962	4,736
64,700	64,800	4,137	3,939	4,252	4,038	69,700	69,800	4,489	4,291	4,604	4,390	74,700	74,800	4,842	4,644	4,970	4,743
64,800	64,900	4,144	3,946	4,259	4,045	69,800	69,900	4,496	4,298	4,611	4,397	74,800	74,900	4,849	4,651	4,978	4,750

2016 Tax Tables

If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:				If line 8, Form M1 is:		and you are:			
at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household	at least	but less than	single	married filing jointly or qualifying widow(er)	married filing separately	head of household
		the tax to enter on line 9 is:						the tax to enter on line 9 is:						the tax to enter on line 9 is:			
74,900	75,000	4,856	4,658	4,985	4,757	79,900	80,000	5,208	5,011	5,378	5,109	84,900	85,000	5,579	5,363	5,770	5,462
75,000	75,100	4,863	4,665	4,993	4,764	80,000	80,100	5,215	5,018	5,386	5,116	85,000	85,100	5,586	5,370	5,778	5,469
75,100	75,200	4,870	4,672	5,001	4,771	80,100	80,200	5,223	5,025	5,394	5,123	85,100	85,200	5,594	5,377	5,786	5,476
75,200	75,300	4,877	4,679	5,009	4,778	80,200	80,300	5,230	5,032	5,402	5,130	85,200	85,300	5,602	5,384	5,794	5,483
75,300	75,400	4,884	4,686	5,017	4,785	80,300	80,400	5,237	5,039	5,409	5,138	85,300	85,400	5,610	5,391	5,802	5,490
75,400	75,500	4,891	4,693	5,025	4,792	80,400	80,500	5,244	5,046	5,417	5,145	85,400	85,500	5,618	5,398	5,810	5,497
75,500	75,600	4,898	4,700	5,033	4,799	80,500	80,600	5,251	5,053	5,425	5,152	85,500	85,600	5,626	5,405	5,818	5,504
75,600	75,700	4,905	4,707	5,040	4,806	80,600	80,700	5,258	5,060	5,433	5,159	85,600	85,700	5,634	5,412	5,825	5,511
75,700	75,800	4,912	4,714	5,048	4,813	80,700	80,800	5,265	5,067	5,441	5,166	85,700	85,800	5,641	5,419	5,833	5,518
75,800	75,900	4,919	4,721	5,056	4,820	80,800	80,900	5,272	5,074	5,449	5,173	85,800	85,900	5,649	5,426	5,841	5,525
75,900	76,000	4,926	4,729	5,064	4,827	80,900	81,000	5,279	5,081	5,456	5,180	85,900	86,000	5,657	5,434	5,849	5,532
76,000	76,100	4,933	4,736	5,072	4,834	81,000	81,100	5,286	5,088	5,464	5,187	86,000	86,100	5,665	5,441	5,857	5,539
76,100	76,200	4,941	4,743	5,080	4,841	81,100	81,200	5,293	5,095	5,472	5,194	86,100	86,200	5,673	5,448	5,865	5,546
76,200	76,300	4,948	4,750	5,088	4,848	81,200	81,300	5,300	5,102	5,480	5,201	86,200	86,300	5,681	5,455	5,873	5,553
76,300	76,400	4,955	4,757	5,095	4,856	81,300	81,400	5,307	5,109	5,488	5,208	86,300	86,400	5,688	5,462	5,880	5,561
76,400	76,500	4,962	4,764	5,103	4,863	81,400	81,500	5,314	5,116	5,496	5,215	86,400	86,500	5,696	5,469	5,888	5,568
76,500	76,600	4,969	4,771	5,111	4,870	81,500	81,600	5,321	5,123	5,504	5,222	86,500	86,600	5,704	5,476	5,896	5,575
76,600	76,700	4,976	4,778	5,119	4,877	81,600	81,700	5,328	5,130	5,511	5,229	86,600	86,700	5,712	5,483	5,904	5,582
76,700	76,800	4,983	4,785	5,127	4,884	81,700	81,800	5,335	5,137	5,519	5,236	86,700	86,800	5,720	5,490	5,912	5,589
76,800	76,900	4,990	4,792	5,135	4,891	81,800	81,900	5,342	5,144	5,527	5,243	86,800	86,900	5,728	5,497	5,920	5,596
76,900	77,000	4,997	4,799	5,142	4,898	81,900	82,000	5,349	5,152	5,535	5,250	86,900	87,000	5,736	5,504	5,927	5,603
77,000	77,100	5,004	4,806	5,150	4,905	82,000	82,100	5,356	5,159	5,543	5,257	87,000	87,100	5,743	5,511	5,935	5,610
77,100	77,200	5,011	4,813	5,158	4,912	82,100	82,200	5,364	5,166	5,551	5,264	87,100	87,200	5,751	5,518	5,943	5,617
77,200	77,300	5,018	4,820	5,166	4,919	82,200	82,300	5,371	5,173	5,559	5,271	87,200	87,300	5,759	5,525	5,951	5,624
77,300	77,400	5,025	4,827	5,174	4,926	82,300	82,400	5,378	5,180	5,566	5,279	87,300	87,400	5,767	5,532	5,959	5,631
77,400	77,500	5,032	4,834	5,182	4,933	82,400	82,500	5,385	5,187	5,574	5,286	87,400	87,500	5,775	5,539	5,967	5,638
77,500	77,600	5,039	4,841	5,190	4,940	82,500	82,600	5,392	5,194	5,582	5,293	87,500	87,600	5,783	5,546	5,975	5,645
77,600	77,700	5,046	4,848	5,197	4,947	82,600	82,700	5,399	5,201	5,590	5,300	87,600	87,700	5,791	5,553	5,982	5,652
77,700	77,800	5,053	4,855	5,205	4,954	82,700	82,800	5,406	5,208	5,598	5,307	87,700	87,800	5,798	5,560	5,990	5,659
77,800	77,900	5,060	4,862	5,213	4,961	82,800	82,900	5,414	5,215	5,606	5,314	87,800	87,900	5,806	5,567	5,998	5,666
77,900	78,000	5,067	4,870	5,221	4,968	82,900	83,000	5,422	5,222	5,613	5,321	87,900	88,000	5,814	5,575	6,006	5,673
78,000	78,100	5,074	4,877	5,229	4,975	83,000	83,100	5,429	5,229	5,621	5,328	88,000	88,100	5,822	5,582	6,014	5,680
78,100	78,200	5,082	4,884	5,237	4,982	83,100	83,200	5,437	5,236	5,629	5,335	88,100	88,200	5,830	5,589	6,022	5,687
78,200	78,300	5,089	4,891	5,245	4,989	83,200	83,300	5,445	5,243	5,637	5,342	88,200	88,300	5,838	5,596	6,030	5,694
78,300	78,400	5,096	4,898	5,252	4,997	83,300	83,400	5,453	5,250	5,645	5,349	88,300	88,400	5,845	5,603	6,037	5,702
78,400	78,500	5,103	4,905	5,260	5,004	83,400	83,500	5,461	5,257	5,653	5,356	88,400	88,500	5,853	5,610	6,045	5,709
78,500	78,600	5,110	4,912	5,268	5,011	83,500	83,600	5,469	5,264	5,661	5,363	88,500	88,600	5,861	5,617	6,053	5,716
78,600	78,700	5,117	4,919	5,276	5,018	83,600	83,700	5,477	5,271	5,668	5,370	88,600	88,700	5,869	5,624	6,061	5,723
78,700	78,800	5,124	4,926	5,284	5,025	83,700	83,800	5,484	5,278	5,676	5,377	88,700	88,800	5,877	5,631	6,069	5,730
78,800	78,900	5,131	4,933	5,292	5,032	83,800	83,900	5,492	5,285	5,684	5,384	88,800	88,900	5,885	5,638	6,077	5,737
78,900	79,000	5,138	4,940	5,299	5,039	83,900	84,000	5,500	5,293	5,692	5,391	88,900	89,000	5,893	5,645	6,084	5,744
79,000	79,100	5,145	4,947	5,307	5,046	84,000	84,100	5,508	5,300	5,700	5,398	89,000	89,100	5,900	5,652	6,092	5,751
79,100	79,200	5,152	4,954	5,315	5,053	84,100	84,200	5,516	5,307	5,708	5,405	89,100	89,200	5,908	5,659	6,100	5,758
79,200	79,300	5,159	4,961	5,323	5,060	84,200	84,300	5,524	5,314	5,716	5,412	89,200	89,300	5,916	5,666	6,108	5,765
79,300	79,400	5,166	4,968	5,331	5,067	84,300	84,400	5,531	5,321	5,723	5,420	89,300	89,400	5,924	5,673	6,116	5,772
79,400	79,500	5,173	4,975	5,339	5,074	84,400	84,500	5,539	5,328	5,731	5,427	89,400	89,500	5,932	5,680	6,124	5,779
79,500	79,600	5,180	4,982	5,347	5,081	84,500	84,600	5,547	5,335	5,739	5,434	89,500	89,600	5,940	5,687	6,132	5,786
79,600	79,700	5,187	4,989	5,354	5,088	84,600	84,700	5,555	5,342	5,747	5,441	89,600	89,700	5,948	5,694	6,139	5,793
79,700	79,800	5,194	4,996	5,362	5,095	84,700	84,800	5,563	5,349	5,755	5,448	89,700	89,800	5,955	5,701	6,147	5,800
79,800	79,900	5,201	5,003	5,370	5,102	84,800	84,900	5,571	5,356	5,763	5,455	89,800	89,900	5,963	5,708	6,155	5,807
												89,900	90,000	5,971	5,716	6,163	5,814

90,000 & over: Use tax rate schedules on page 29.

Tax Rate Schedules

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

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

Single

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			
\$ 0	\$25,180	-----	5.35%	\$ 0
25,180	82,740	1,347.13 +	7.05%	25,180
82,740	155,650	5,405.11 +	7.85%	82,740
155,650	-----	11,128.55 +	9.85%	155,650

Married, filing jointly or qualifying widow(er)

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			
\$ 0	\$36,820	-----	5.35%	\$ 0
36,820	146,270	1,969.87 +	7.05%	36,820
146,270	259,420	9,686.10 +	7.85%	146,270
259,420	-----	18,568.38 +	9.85%	259,420

Married, filing separately

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			
\$ 0	\$18,410	-----	5.35%	\$ 0
18,410	73,140	984.94 +	7.05%	18,410
73,140	129,710	4,843.41 +	7.85%	73,140
129,710	-----	9,284.16 +	9.85%	129,710

Head of household

If line 8 of Form M1 is:		Enter on line 9 of your Form M1:		of the amount over—
over—	but not over—			
\$ 0	\$31,010	-----	5.35%	\$ 0
31,010	124,600	1,659.04 +	7.05%	31,010
124,600	207,540	8,257.14 +	7.85%	124,600
207,540	-----	14,767.93 +	9.85%	207,540

DO YOU NEED 2016 FORMS?

Download the forms you need at www.revenue.state.mn.us. Or, if you prefer, call 651-296-3781 or 1-800-652-9094 or 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 for 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
- M1NC, Federal Conformity
- 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
- M1PSC, Credit for Parents of Stillborn Children
- M1R, Subtraction for persons age 65 or older or for the permanently and totally disabled
- M1REF, Refundable Credits
- M1W, For reporting Minnesota income tax withheld
- M1WFC, Minnesota working family credit
- M1X, Minnesota amended income tax return (for 2016)
- 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 | #8 Education expenses |
| #2 Part-year residents | #9 Deceased persons |
| #3 Nonresidents | #12 Past-due returns |
| #4 Reciprocity | #13 US government interest |
| #5 Military personnel -Residency | #16 Aliens |
| #5a Military personnel - Subtractions, Credits, and Extensions | #24 Credit for Parents of Stillborn Children |
| #6 Seniors | |

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

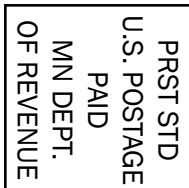
Your name _____

Street address _____

City _____

State _____

Zip code _____



Expecting a refund? Find out where it is!

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

With this system, you can:

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