

2010

Minnesota Individual Income Tax Forms and Instructions

Updated 3/11

Inside this booklet

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Minnesota income tax return
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Payment voucher

Do you qualify for a
Property Tax Refund?
see the back cover

Last year for automatic mailing!

See page 3 for more information.



make it
easy
on
yourself...

File your tax return electronically!

Start here:

www.taxes.state.mn.us

Need help?

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

- forms, instructions and fact sheets
- answers to frequently asked questions
- options for filing and paying electronically
- check on your refund
- look up your Form 1099-G refund information

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

- order forms and instructions
- check on your refund
- check on your Form 1099-G refund information
- change your address

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

Monday—Friday, 8:30 a.m. to 4:30 p.m.

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

Or, you can write to us at:
individual.incometax@state.mn.us
Minnesota Revenue, Mail Station 5510,
St. Paul, MN 55146-5510.

Free tax help available

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

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

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make it on easy yourself...

Make our website your starting point for e-filing both your state and federal income tax returns!

www.taxes.state.mn.us

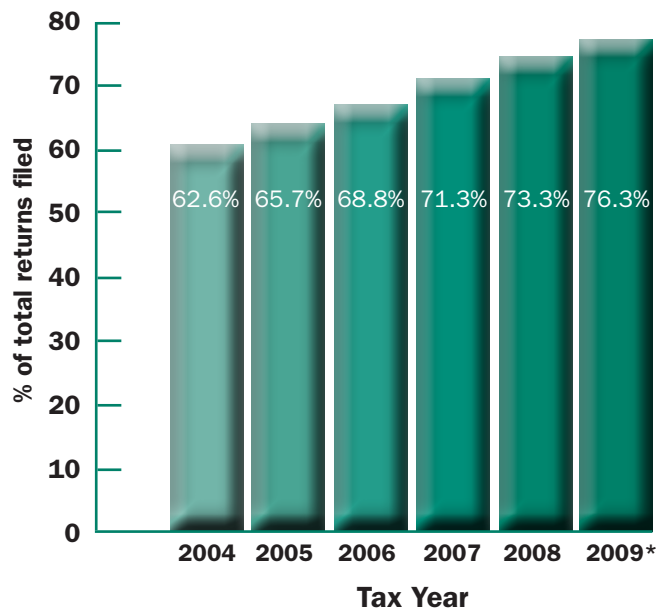
Over 76 percent of Minnesota taxpayers e-file because it:

- increases the accuracy of their returns,
- provides for faster refunds,
- checks for mathematical errors, and
- provides confirmation notices.

Most e-file programs guide you through a simple question-and-answer process, and help you to discover every possible deduction, exemption or credit for which you qualify. Examples of Minnesotans who may be entitled to important tax benefits for 2010 include members of the military who have served in a combat zone or hazardous-duty area and parents of students in grades K-12.

For more information about electronic filing and answers to all of your tax-related questions, visit www.taxes.state.mn.us.

Percentage of e-filed individual Minnesota returns



*2009 returns processed as of October 6, 2010.

What's new for 2010?

Minnesota/Wisconsin reciprocity ended

The income tax reciprocity agreement between Minnesota and Wisconsin was terminated beginning with tax year 2010.

If you are a Minnesota or Wisconsin resident who worked in the other state during 2010, you must file returns in both states.

If you are a Minnesota resident who worked in Wisconsin during 2010:

- File a 2010 Wisconsin income tax return for nonresidents if your Wisconsin income meets their minimum filing requirements. All personal service income earned in Wisconsin is taxable by Wisconsin.
- File a 2010 Minnesota income tax return, Form M1. Report on your Minnesota return all income received, including personal service income* earned in Wisconsin.
- Complete Schedule M1CR to determine your credit for taxes paid to Wisconsin on income that is taxed by both states.

For Wisconsin forms and instructions, visit www.revenue.wi.gov.

If you are a Wisconsin resident who worked in Minnesota during 2010:

- File a 2010 Minnesota income tax return as a nonresident using Form M1 and Schedule M1NR. All personal service income earned in Minnesota is taxable by Minnesota.
- File a 2010 Wisconsin income tax return. Report on your Wisconsin return all income received, including personal service income* earned in Minnesota. You can claim a credit from Wisconsin for taxes paid to Minnesota on income that is taxed by both states.

Visit our website at www.taxes.state.mn.us for more information.

*Personal service income includes wages, salaries, tips, commissions, fees and bonuses.

Automatic mailing of M1 tax booklets to end

Beginning in 2012, next year, the department will no longer offer automatic mailing of Form M1 tax booklets, as we have found that most individuals who file paper returns are using downloaded or software-generated forms.

We encourage you to consider filing electronically. If you prefer to file a paper

return, forms and instructions will remain available:

- online at www.taxes.state.mn.us; or
- by visiting your local library.

Free tax preparation and electronic filing are available to seniors, people with low incomes or disabilities, and non-English speakers. For details, see "Free tax help available" on page 2.

Please note that the Internal Revenue Service also will no longer mail federal tax packages beginning with the packages you would have normally received in January 2011.

New credits

Angel investment tax credit

A refundable credit is available to individuals who invest in qualified small businesses that are focused on high technology or new proprietary technology. The credit is equal to 25 percent of the qualified investment, up to a maximum credit of \$250,000 for a married-joint return and \$125,000 for other claimants.

Investors must be certified by the Minnesota Department of Employment and Economic Development (DEED) to qualify for the credit. If you are eligible, you would have already received an allocation certificate from DEED. For details, visit the DEED website at www.positivelyminnesota.com.

Credit for historic structure rehabilitation

A refundable credit is available to taxpayers who are eligible for the federal historic rehabilitation credit for improving a certified historic structure located in Minnesota.

For contracts entered into after May 1, 2010, the Minnesota credit equals up to 100 percent of the amount of the federal credit. To qualify for the Minnesota credit, the project developer must apply for certification to the State Historic Preservation Office (SHPO) of the Minnesota Historical Society before any rehabilitation of the structure begins. For details, visit the SHPO website at www.mnhs.org/shpo.

Credit for increasing research activities

The Minnesota research and development credit is now available to partners of partnerships and shareholders of S corporations. The credit is refundable and is equal to 10 percent of the first \$2,000,000 of qualified expenses and 2.5 percent of expenses over \$2,000,000. This credit will be reported to you on the Minnesota Schedule KPI or KS you received from the entity.

New Schedule M1B

Schedule M1B, *Business and Investment Credits*, is a new schedule for reporting several refundable credits, including:

- credit for increasing research activities
- angel investment tax credit
- credit for historic structure rehabilitation
- Job Opportunity Building Zones (JOBZ) jobs credit
- credit for tuberculosis testing on cattle
- enterprise zone credit

Lower income motor fuels tax credit ended

The lower income motor fuels tax credit was repealed beginning with tax year 2010. This \$25 refundable credit was available only for tax year 2009.

State income tax passed through to partners, shareholders and beneficiaries now reported on Schedule M1M

Beginning with tax year 2010, the state income tax passed through to you as a partner of a partnership, a shareholder of an S corporation or a beneficiary of a trust must be reported on line 5 of Schedule M1M instead of line 2 of Form M1.

Update March 2011

Legislation enacted March 21, 2011, adopts all federal tax provisions enacted between March 18 and December 31, 2010, that affect federal taxable income for tax year 2010, with the exception of the 100 percent federal bonus depreciation and the increased federal section 179 expensing. Both provisions have been adopted, but are subject to an addback of 80 percent in the first year and five-year recovery, as under current state law.

In addition, you are affected by any of the following, you must report the difference. The bill eliminates the need for Schedule M1NC, *Federal Adjustments*, and eliminates the need to add back the federal educator expenses and college tuition and fees deductions on line 9 of Schedule M1M.

Affected 2010 tax forms

- Schedule M1M - lines 9, 17 and 36 have been removed as they are no longer needed.
 - Schedules M1NR and M1MT - references to the now obsolete M1M lines have been removed.
 - Schedules M1CD, M1ED and M1H - the M1NC adjustment is no longer included in the line 5 instructions.
- Other federal law changes affecting tax year 2010 will be enacted after the Minnesota forms and instructions are printed. Be sure to use the forms revised March 2011, available on our website.

General information

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

- Minnesota resident required to file a federal income tax return, or
- part-year resident or nonresident of Minnesota and you have Minnesota gross income of \$9,350 or more.

Filing requirements and residency

Minnesota residents

If you were a resident of Minnesota for the entire year and are required to file a 2010 federal income tax return, you must also file a 2010 Minnesota Form M1.

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

- claim refundable credits for which you may qualify (the K-12 education, working family or child care credits, etc.), or
- receive a refund if your employer withheld Minnesota income tax from your wages in 2010.

Did you move into or out of Minnesota during the year?

If you moved into or out of Minnesota in 2010, you must file Form M1 if you meet the filing requirements for part-year residents.

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

If you considered Minnesota your permanent home in 2010, or for an indefinite period of time, you were a resident for 2010.

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

Were you a resident of another state and lived in Minnesota?

If you were a resident of another state, you may be required to file Form M1 as a Minnesota resident if both of these conditions applied to you:

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

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

If you were a resident of another state, but the conditions did not apply to you in 2010, you were a nonresident of Minnesota for income tax purposes. However, you must file Form M1 if you meet the filing requirements in the next section.

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

Filing requirements for part-year residents and nonresidents

- 1 Determine your total income from all sources (including sources not in Minnesota) while a Minnesota *resident*.
- 2 Determine the total of the following types of income you received while a *nonresident* of Minnesota:
 - wages, salaries, fees, commissions, tips or bonuses for work done in Minnesota
 - gross rents and royalties received from property located in Minnesota
 - gains from the sale of land or other tangible property in Minnesota
 - gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota
 - gain on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota
 - Minnesota gross income from a business or profession conducted partly or entirely in Minnesota (*Gross income is income before any deductions or expenses*). This is the amount from line 7 of federal Schedule C, line 1 of Schedule C-EZ or line 11 of Schedule F of Form 1040. Gross income from a partnership or S corporation is the amount on line 22 of Schedule KPI or line 22 of Schedule KS.)
 - gross winnings from gambling in Minnesota
- 3 Add step 1 and step 2. If the total is \$9,350 or more, you must file Form M1 and Schedule M1NR.

Information for your federal return

State refund information—Form 1040, line 10

The Department of Revenue does not mail Form 1099-G, *Record of Income Tax Refund*, to taxpayers.

If you received a state income tax refund in 2010 and you itemized deductions on federal Form 1040 in the year you paid the tax, you may need to report an amount on line 10 of your 2010 Form 1040. See the 1040 instructions for more information.

To determine the Minnesota income tax refund you received:

- go to www.taxes.state.mn.us, or
- call our automated phone system at 651-296-4444 or 1-800-657-3676, or
- review your records.

Deducting vehicle license fees—Schedule A, line 8

If you itemize on your **2010** federal return, only a portion of your Minnesota vehicle license fee is deductible as personal property tax on line 8 of federal Schedule A of Form 1040. The deduction is allowed only for passenger automobiles, pickup trucks and vans.

To determine line 8 of Schedule A (1040), you must subtract \$35 from your vehicle's *registration tax*.

To find the registration tax:

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

If you own more than one vehicle, subtract \$35 from the registration tax shown for each vehicle.

Other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

If the result is less than \$9,350 and you had amounts withheld or paid estimated tax, you must file Form M1 and Schedule M1NR to receive a refund.

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

Continued

General information (continued)

Michigan and North Dakota residents

Note: The income tax reciprocity agreement between Minnesota and Wisconsin ended beginning with tax year 2010 (See page 3).

Minnesota has reciprocity agreements with Michigan and North Dakota. If both of the following conditions applied to you in 2010, you are not subject to Minnesota income tax:

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

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

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

When you file:

- 1 Enter the appropriate amounts from your federal return on lines A–D and on line 1 of Form M1.
- 2 Skip lines 2 through 7 of Form M1.
- 3 Enter the amount from line 1 of Form M1 on line 24 of Schedule M1M and on line 8 of Form M1. Place an X in the box on line 24 of Schedule M1M to indicate the state of which you are a resident.
- 4 Complete the rest of Form M1.

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

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

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

If your gross income assignable to Minnesota from sources other than from the performance of personal services covered under reciprocity is \$9,350 or more, you are subject to Minnesota tax on that income. You must file Form M1 and Schedule M1NR. You are not eligible to take the reciprocity subtraction on Schedule M1M.

Due date for filing and paying is April 18

Your 2010 Minnesota Form M1 must be postmarked by, brought to, or electronically filed with the Department of Revenue no later than April 18, 2011. If you file your tax return according to a fiscal year, you have until the 15th day of the fourth month after the end of your fiscal year to file your return.

Your tax payment is due in full by April 18, 2011, even if you file your return after the due date.

Continued

Members of the Armed Forces

If you are a Minnesota resident, you must file a Minnesota return as a resident, regardless of where you were stationed during the year. However, if your gross income included on your federal return, minus any compensation received for active duty performed outside Minnesota, is less than \$9,350, you are not required to file a Minnesota return.

For more information, see Income Tax Fact Sheet #5, *Military Personnel*.

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

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

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

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

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

Military extensions. Military personnel serving in, or in support of, presidentially declared combat zones are allowed the same extensions of time to file and pay their state income taxes as they are allowed for federal taxes. When you file Form M1, enclose a separate sheet stating you were serving in a combat zone.

Did you serve in a combat zone at any time during 2010?

If so, you are eligible for a credit of \$120 for each month or part of a month you served in a combat zone or hazardous duty area and Minnesota was your home of record.

To claim the credit, complete Form M99, *Credit for Military Service in a Combat Zone*. To download this form, go to www.taxes.state.mn.us.

General information (continued)

Paying your tax when filing your return after April 18

If you are unable to complete and file your return by the due date, you may avoid penalty and interest by paying your tax by April 18. Estimate your total tax and pay the amount you owe electronically, by check or by credit or debit card.

If you pay by check, you must send your tax payment with a completed Form M13, *Income Tax Extension Payment*, by April 18. Do not send in an incomplete Form M1.

To avoid a late filing penalty, you must file your return by October 15, 2011.

Payment options

Pay electronically

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

To pay electronically:

- go to **www.taxes.state.mn.us**, and click "Make a payment" from the e-Services menu, or
- call **1-800-570-3329** to pay by phone.

Follow the prompts for individuals to make a payment.

Note: When paying electronically, you must use an account not associated with any foreign banks.

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

Pay by credit card

You may pay the amount you owe through Official Payments Corporation, a national credit card payment service. You will be charged a fee to use this service.



Have your Visa, MasterCard, American Express or Discover/Novus credit card ready, and go to www.officialpayments.com or call 1-800-2PAY-TAX (1-800-272-9829). When asked for the jurisdiction number, enter **3300**. (All taxpayers paying current year Minnesota individual income tax must use this number.)

At the end of your call or website visit, you will be given a confirmation number. Write down and save this confirma-

tion number with your records. Your payment will be effective on the date you made the request.

Pay by debit card

Go to the Official Payments website at www.officialpayments.com/debit or call 1-866-4PAY-TAX (1-866-472-9829). You will be charged a flat fee of \$3.95 to use this service.

To be able to use your debit card, your debit card must be a Visa Consumer Debit card or any card that has an NYCE, Pulse or STAR logo and your payment must be \$1,200 or less.

Pay by check or money order

Complete the Form M60 payment voucher, which is included in this booklet, and send it with your check made payable to Minnesota Revenue to the address provided on the voucher.

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

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

Payment plans

If you owe taxes, pay as much as you can afford when you file your tax return. If you cannot pay in full by the filing due date, make monthly payments using the M60 payment voucher until you receive a bill. After you receive the bill, you can request a payment plan by contacting the Collection Division at 651-556-3003 or 1-800-657-3909 or apply online at www.taxes.state.mn.us. All payment plans are subject to a \$50 nonrefundable fee.

You can find additional information on payment plans at www.taxes.state.mn.us.

Penalties and interest

Late payment penalty

Your tax is due on the due date of your return—April 18 for most individuals—even if you have an extension to file your federal return.

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

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

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

Late filing penalty

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

Penalty for fraudulently claiming a refund

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

Other civil and criminal penalties

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

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

Interest

Interest will be assessed after April 18, 2011, on any unpaid tax and penalty. The interest rate is determined each year.

The interest rate for 2011 is 3 percent.

Where to file paper returns

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

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

Use enough postage

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

Special situations

Estimated payments

If you expect to owe \$500 or more, or Minnesota tax wasn't withheld

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

You must pay estimated tax if you expect to owe \$500 or more in Minnesota tax for 2011 after you subtract the amounts of any:

- Minnesota income tax you expect to be withheld from your income for 2011, and
- credits (amounts reported on Form M1, lines 27 through 30) you expect to receive for 2011.

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

You can schedule all four payments at one time. You must use an account not associated with a foreign bank.

If you want to pay by credit or debit card, see *Payment options* on page 6.

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

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

Reporting federal changes

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

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

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

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

If you need to correct your original Minnesota return

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

Filing on behalf of a deceased person

If a person received income in 2010 and died before filing a return, the spouse or personal representative should file Form M1 for the deceased person. The return must use the same filing status that was used to file the decedent's federal return.

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

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

Claiming a refund on behalf of a deceased person

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

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

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

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

Power of attorney

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

If you are divorced, widowed or legally separated and still owe a joint liability

If in the past you filed a joint return with a former spouse and you still owe part of the joint liability, you may be eligible for the Separation of Liability Program. For information, contact the Taxpayer Rights Advocate at the address below.

If you have tax problems

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

Write to:

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

Completing your return

Required information

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

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

Information not required

Although not required on Form M1, we ask for:

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

Use of Information

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

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

- the IRS and other state governments for tax administration purposes,
- the Social Security Administration for purposes of administering the Minnesota Working Family Credit,
- Minnesota state or county agencies to which you owe money,
- another person who must list some or all of your income or expenses on his or her Minnesota income tax return,
- the Minnesota Department of Human Services for purposes of child support collection, verifying income for parental contribution amounts under children's service programs, refundable tax credits claimed by applicants or recipients of various assistance programs, or the MinnesotaCare program,

- a court that has found you to be delinquent in child support payments,
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise or JOBZ zone,
- Minnesota Management and Budget for purposes of preparing a revenue forecast,
- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission,
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license and a bingo hall license,
- the Minnesota Department of Labor and Industry for purposes of administering laws relating to tax, workers' compensation, minimum wage and conditions of employment,
- a county, city or town that has been designated as an enterprise or JOBZ zone,
- the state auditor, if your business is receiving JOBZ benefits,
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of \$600 or more,
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately,
- the Department of Health for purposes of epidemiologic investigations,
- the Legislative Auditor for purposes of auditing the Department of Revenue or a legislative program,
- the Minnesota Department of Commerce for locating owners of unclaimed property,
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts,
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled, or
- a district court to determine eligibility for a public defender.

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

If filing a paper return

If you are filing a paper Form M1, read page 16. If you fail to follow the instructions provided, processing of your return may be delayed.

Name and address area

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

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

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

Date of birth

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

Federal filing status

You must use the same filing status to file your Minnesota return that you used to file your federal return. Place an X in the oval box to show the filing status you used to file your 2010 federal return.

State elections campaign fund

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

Line instructions

Line instructions

Before you enter amounts on Form M1, read the instructions on page 16.

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

Federal return information Lines A–D

Line A—Federal wages, salaries, tips, etc.

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

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

Line B—Taxable IRA distributions, pensions and annuities

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

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

Line C—Unemployment compensation

Enter the unemployment compensation you received in 2010 that is included on:

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

Line D—Federal adjusted gross income

Enter your 2010 federal adjusted gross income from:

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

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

Minnesota income Lines 1–5

Line 1—Federal taxable income

Enter your federal taxable income from:

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

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

Line 2—State income tax, sales tax or motor vehicle sales tax addition

Minnesota does not allow you to claim deductions for state income tax, sales tax or motor vehicle sales tax. If you itemized deductions on your 2010 federal Form 1040, you must add back any amounts you deducted on line 5 and line 7 of federal Schedule A for income tax, sales tax or motor vehicle sales tax. Complete the worksheet for line 2 below.

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

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

Table for step 2 of worksheet below

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

you: 65 or older blind
your spouse: 65 or older blind

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

filing status	boxes checked above	dollar amount for step 2
single:	0	\$ 5,700
	1	7,100
	2	8,500
married filing jointly, or qualifying widow(er):	0	\$ 11,400
	1	12,500
	2	13,600
	3	14,700
married filing separately:	4	15,800
	0	\$ 5,700
	1	6,800
	2	7,900
head of household:	3	9,000
	4	10,100
	0	\$ 8,400
	1	9,800
	2	11,200

Partners, shareholders and beneficiaries: If you are a partner of a partnership, a shareholder of an S corporation or a beneficiary of a trust, report on line 5 of Schedule M1M income tax passed through to you by the entity, as reported on Schedule KPI, KS or KF. Do not include in line 2 of Form M1.

Worksheet for line 2

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

- 1 Amount from line 29 of your federal Schedule A _____
- 2 If you are not a dependent, use the table above 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 tax or motor vehicle sales tax from line 5 and line 7 of federal Schedule A and any additional state income tax you may have included on line 8 (other taxes) of Schedule A _____
- 5 Enter the amount from step 3 or step 4, *whichever is less*, on line 2 of Form M1.

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

Lines 3–7

Line 3—Other additions (Schedule M1M)

The amount you enter on line 3 will be added to your taxable income. Complete and include Schedule M1M if in 2010, you:

- received interest from municipal bonds of another state or its governmental units,
- received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local governmental units,
- claimed the bonus depreciation allowance for qualified property on your federal return,
- elected section 179 expensing,
- had state income tax passed through to you as a partner of a partnership, a shareholder of an S corporation or as a beneficiary of a trust,
- claimed the federal deduction for domestic production activities,
- claimed the additional federal standard deduction for sales tax or real estate taxes,
- excluded unemployment compensation on your federal return,
- deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota,
- are an employer who received federal tax-exempt subsidies for providing prescription drug coverage for your retirees,
- federally deducted certain fines, fees and penalties as a trade or business expense,
- claimed a suspended loss from 2001 through 2005, 2008 or 2009 from bonus depreciation on your federal return,
- elected to defer federally the discharge of indebtedness income from reacquisition of business debt,
- received a capital gain from a lump-sum distribution from a qualified retirement plan, or
- elected in 2008 or 2009 a 3-, 4- or 5-year net operating loss carryback under the federal Worker, Homeownership and Business Assistance Act of 2009.

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

Minnesota subtractions Lines 5–9

You may reduce your taxable income if you qualify for a subtraction. The more common subtractions are listed on lines 5 through 7 of Form M1. Other subtractions are listed in the line 8 instructions on page 12.

Line 5—State income tax refund

Enter your state income tax refund from:

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

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

Line 6—Net interest from U.S. bonds

Interest earned on certain federal obligations is federally taxable, but exempt from Minnesota tax.

Include federally taxable interest you received from U.S. bonds, bills, notes, savings bonds and certificates of indebtedness, and Sallie Mae bonds, as well as any dividends paid to you by mutual funds that are attributable to such bonds, reduced by any related investment interest and other expenses deducted on your federal return relating to this income.

Also include any net U.S. Government interest and dividends you received as a partner of a partnership, a shareholder of an S corporation or a beneficiary of a trust.

Do not include interest or dividends attributable to Ginnie Mae, Fannie Mae or Freddie Mac bonds.

If you received interest from a government source not listed, see Income Tax Fact Sheet #13, *U.S. Government Interest*, or contact the department.

Line 7—K–12 education expense subtraction

If in 2010 you purchased educational material or services for your qualifying child's K–12 education, you may be able to subtract qualified expenses from your taxable income, regardless of your income.

If your household income is less than the limits for the K–12 education credit (see line 29 instructions on page 17), first complete Schedule M1ED, *K–12 Education Credit*, to claim the credit for your qualifying education expenses. Qualifying expenses not used for the credit and any tuition expenses that do not qualify for the credit may be used for the subtraction. You cannot claim both a credit and a subtraction on the same expenses.

To subtract your education expenses, the child must:

- be your child, adopted child, stepchild, grandchild or foster child who lived with you in the United States for more than half of the year,
- have been in grades K–12 during 2010, and
- have attended a public, private or home school in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin.

In addition to the above requirements, you must have purchased educational services or required materials during the year to help your child's K–12 education. The types of education expenses that qualify for the credit also qualify for the subtraction. However, certain expenses qualify *only* for the subtraction. For examples of qualifying education expenses, see page 11.

Subtraction limits

The maximum subtraction allowed for purchases of personal computer hardware and educational software is \$200 per family. You may split qualifying computer expenses, up to \$200, among your children any way you choose.

The maximum amount of education expenses you may subtract is \$1,625 for each child in grades K through 6, and \$2,500 for each child in grades 7 through 12.

See Income Tax Fact Sheet #8, *K–12 Education Subtraction and Credit*, for more information.

Enter your qualifying education expenses on line 7. Also enter each child's name and grade at the time the expenses were paid.

Worksheet for line 7

If you qualify for the K–12 education credit (line 29 of Form M1), and you cannot use all of your education expenses on Schedule M1ED, determine line 7 of Form M1 by completing the following steps:

- 1 Qualifying tuition expenses . . . _____
- 2 Qualifying computer expenses in excess of \$200, up to a maximum of \$200 _____

Complete steps 3–6 if on Schedule M1ED line 17 is less than line 16.

- 3 Line 15 of Schedule M1ED . . . _____
- 4 Line 18 of Schedule M1ED . . . _____
- 5 Multiply step 4 by 1.333 _____
- 6 Subtract step 5 from step 3 . . . _____
- 7 Add steps 1, 2 and 6 _____

Enter the result from step 7—up to the maximum subtraction amount per child—on line 7 of Form M1.

Qualifying education expenses

In general, education expenses that qualify for *either* the K–12 education subtraction on line 7 or the credit on line 29 of Form M1 include:

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

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

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

Expenses that do not qualify for either:

- purchases of materials for extracurricular activities,
- fees paid to others for transporting your child to and from activities **outside** the regular school day, and
- fees for extracurricular academic instruction provided by the child’s sibling, parent or grandparent.

If you qualify for the education credit—enter your qualifying expenses on the appropriate line of your Schedule M1ED and enter your expenses that qualify only for the subtraction on line 7 of Form M1. You cannot use the same expenses to claim both the credit and the subtraction.

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

If you do not qualify for the education credit—enter all of your qualifying expenses, up to the maximum amount allowed, on line 7 of Form M1.

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 7 of Form M1: 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 7 of Form M1: 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 drivers education course if the school offers a class as part of the curriculum Fees for all-day kindergarten**	X X X X	X X X X
Include on line 8 of Schedule M1ED or line 7 of Form M1: Tutoring* Music lessons*	X X	X X
Include on line 9 of Schedule M1ED or line 7 of Form M1: 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 7 of Form M1: Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 11 of Schedule M1ED or line 7 of Form M1: 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 7 of Form M1: Home computer hardware and educational software***	X	X
Expenses that do not qualify for either— You cannot claim the following expenses:		
<ul style="list-style-type: none"> • Costs for you to drive your child to/from school and to/from tutoring, enrichment programs or camps that are not part of the regular school day • Travel expenses, lodging and meals for overnight class trips • Fees paid for and materials and textbooks purchased for use in a program that teaches religious beliefs • Sport camps or lessons • Purchase of books and materials used for tutoring, enrichment programs, academic camps or after-school activities • Tuition and expenses for preschool or post-high school classes • Costs of school lunches • Costs of uniforms used for school, band or sports • Monthly Internet fees • Noneducational software 		

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

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

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

Lines 8–12

Line 8—Other subtractions (Schedule M1M)

Complete Schedule M1M (included in this booklet) if in 2010, you:

- did not itemize deductions on your federal return and your charitable contributions were more than \$500,
- reported 80 percent of bonus depreciation as an addition to income on Form M1 in a year 2005 through 2009, or you received a federal bonus depreciation subtraction in 2010 from an estate or trust,
- reported 80 percent of federal section 179 expensing as an addition to income in a year 2006 through 2009,
- were age 65 or older (as of January 1, 2011); are permanently and totally disabled and you received federally taxable disability income; and you qualify under Schedule M1R income limits (see *Schedule M1R—Income qualifications* in the next column),
- received benefits from the Railroad Retirement Board, such as unemployment, sick pay or retirement benefits,
- were a resident of Michigan or North Dakota, and you received wages covered by reciprocity from which Minnesota income tax was withheld,
- worked and lived on the Indian reservation of which you are an enrolled member,
- received federal active duty military pay while a Minnesota resident,
- are a member of the Minnesota National Guard or Reserves who received pay for training or certain types of active service,
- received active duty military pay while a resident of another state and you are required to file a Minnesota return,
- incurred certain costs when donating a human organ,
- paid income taxes to a subnational level of a foreign country (equivalent of a state of the United States) other than Canada,
- received business or investment income exemptions for participating in a Job Opportunity Building Zone (JOBZ),
- were insolvent and you received a gain from the sale of your farm property that is included in line 37 of Form 1040,
- received a post service education award for service in an AmeriCorps National Service program,

Schedule M1R—Income qualifications

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

Complete Schedule M1R and Schedule M1M:

if you are:	and your adjusted gross income* is less than:	and your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Married, filing a joint return and both spouses are 65 or older or disabled	\$42,000	\$12,000
Married, filing a joint return and one spouse is 65 or older or disabled	\$38,500	\$12,000
Married filing a separate return, you lived apart from your spouse for all of 2010, and you are 65 or older or disabled	\$21,000	\$ 6,000
Filing single, head of household or qualifying widow(er) and you are 65 or older or disabled	\$33,700	\$ 9,600

* *Adjusted gross income is federal adjusted gross income (line 37 of federal Form 1040 or line 21 of Form 1040A) plus any lump-sum distributions reported on federal Form 4972 less any taxable Railroad Retirement Board benefits.*

- 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 and had a loss carryover separate from the federal NOL, or
- reported a prior addback for reacquisition of business indebtedness income.

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

Tax before credits Lines 11–16

Line 11—Tax from table

Turn to the tax table on pages 22 through 27. Using the amount on line 10, find the tax amount in the column of your filing status. Enter the tax from the table on line 11.

Line 12—Alternative minimum tax (Schedule M1MT)

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

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

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

- 1 Personal exemptions from line 42 of federal Form 1040 or line 26 of Form 1040A.
- 2 Determine the total of the following items:
 - accelerated depreciation
 - exercise of incentive stock options
 - tax-exempt interest or dividends from Minnesota private activity bonds not included on line 2 of Schedule M1M
 - K-12 education expenses from line 7 of Form M1
 - amortization of pollution-control facilities

Continued

Lines 12–15

- 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 2010
 - 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 You must complete Schedule M1MT if step 4 is more than:
- **\$61,150** if you are married and filing a joint return or filing as a qualifying widow(er),
 - **\$30,570** if you are married and filing separate returns,
 - **\$46,224** if you are single, or
 - **\$45,361** if you are filing head of household

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

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

Line 14—Part-year residents and nonresidents (Schedule M1NR)

Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR to determine your Minnesota tax to enter on line 14.

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

If you complete Schedule M1NR, enter the amounts from lines 23 and 24 of Schedule M1NR on lines 14a and 14b of Form M1. Include Schedule M1NR when you file Form M1.

Line 15—Tax on lump-sum distribution (Schedule M1LS)

If you received a lump-sum distribution from a pension, profit-sharing or stock bonus plan in 2010, you must file Schedule M1LS, *Tax on Lump-Sum Distribution*, if both of the following conditions apply:

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

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

Continued

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

Minnesota use tax

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

Here are some cases when use tax is due:

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

If your total purchases subject to use tax are less than \$770 in a calendar year, you are not required to file a use tax return.

This exemption applies only to items for personal use, not to items for business use.

If your total purchases subject to use tax are \$770 or more, you owe use tax on all taxable items purchased during the year.

- File for free online at www.taxes.state.mn.us. Click "Login to e-File Minnesota" on the right side of the screen. Enter your Social Security number and click on "Individual use tax," or
- File a paper Form UT1, *Individual Use Tax Return*. The due date for Form UT1 is April 15.

Form UT1 and Fact Sheet 156, *Use Tax for Individuals*, are available at www.taxes.state.mn.us, 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 the box to the right, you must also pay local use taxes at the rates listed.

Local use tax rates

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

*Cook County's local sales and use tax ended March 31, 2008, and began again on April 1, 2010.

Line 18

Credits against tax Lines 18–21

Line 18—Marriage credit

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 10 of your Form M1 is at least \$34,000, and
- the income of the lesser-earning spouse is at least \$20,000.

If you qualify, complete the Marriage Credit Worksheet (on this page) to determine your credit.

Instructions for steps 2 and 3 of the Marriage Credit Worksheet

Separately determine the total each spouse received of the following types of income. Enter your result on step 2 and your spouse's result on step 3:

- wages, salaries, tips and other taxable employee compensation
- self-employment income included on line 3 of federal Schedule SE (1040), less the self-employment tax deduction from line 6 of Schedule SE (also include losses from self-employment as a negative amount)
- taxable pension and Social Security income included on lines 15b, 16b and 20b of federal Form 1040 or lines 11b, 12b and 14b of Form 1040A, less any income you received from the Railroad Retirement Board included on line 16b of Form 1040 or line 12b of Form 1040A

Marriage Credit Worksheet

- 1 Joint taxable income from line 10 of Form M1 (if less than \$34,000, you do not qualify) . . . _____
- 2 Your total of earned income, taxable pension income and taxable Social Security income _____
- 3 Your spouse's total of earned income, taxable pension income and taxable Social Security income _____
- 4 Amount from step 2 or step 3, whichever is less (if less than \$20,000, you do not qualify) . . . _____
- 5 **If step 4 is less than \$86,000**, use the table at left and the amounts from steps 1 and 4 to find your credit. Enter the credit here and skip steps 6–16. See the instructions below step 16 . . . _____

If step 4 is \$86,000 or more, continue with step 6.

- 6 Amount from step 4 _____
- 7 Value of one personal exemption plus one-half of the married-joint standard deduction **\$9,350**
- 8 Subtract step 7 from step 6 . . . _____
- 9 Using the rate schedule for **single persons** on page 27, compute the tax for the amount on step 8 _____
- 10 Amount from step 1 _____
- 11 Amount from step 8 _____
- 12 Subtract step 11 from step 10 (if zero or less, you do not qualify) _____
- 13 Using the rate schedule for **single persons** on page 27, compute the tax for the amount on step 12 _____
- 14 Line 11 of Form M1 _____
- 15 Add step 9 and step 13 _____
- 16 Subtract step 15 from step 14. If the result is more than \$347, enter \$347. If result is zero or less, you do not qualify. Enter credit here and see instructions below _____

Full-year residents: Enter the result from step 5 or step 16, whichever is applicable, on line 18 of Form M1.

Part-year residents and nonresidents: Multiply the result from step 5 or step 16, whichever is applicable, by line 25 of Schedule M1NR. Enter the result on line 18 of Form M1.

Table for step 5 of the Marriage Credit Worksheet

If step 4 is:		and step 1 is at least:								
at least	but less than	\$34,000	\$54,000	\$74,000	\$94,000	\$114,000	\$134,000	\$154,000		
		but less than: \$54,000	\$74,000	\$94,000	\$114,000	\$134,000	\$154,000	& over		
		your credit amount is:								
\$20,000	\$22,000	\$19	\$19	\$19	\$0	\$0	\$0	\$0	\$0	
22,000	24,000	53	53	53	0	0	0	0	0	
24,000	26,000	87	87	87	0	0	0	0	0	
26,000	28,000	121	121	121	29	0	0	0	0	
28,000	30,000	155	155	155	79	0	0	0	0	
30,000	32,000	182	189	189	129	0	0	0	0	
32,000	34,000	167	208	208	164	4	0	0	0	
34,000	36,000	133	208	208	180	20	0	0	0	
36,000	38,000	99	208	208	196	36	0	0	0	
38,000	40,000	65	208	208	208	52	0	0	0	
40,000	42,000	31	208	208	208	68	2	2	2	
42,000	44,000	0	208	208	208	84	18	18	18	
44,000	46,000	0	208	208	208	100	34	34	34	
46,000	48,000	0	208	208	208	116	50	50	50	
48,000	50,000	0	208	208	208	132	66	66	66	
50,000	52,000	0	201	208	208	148	82	82	82	
52,000	54,000	0	167	208	208	164	98	98	98	
54,000	56,000	0	133	208	208	180	114	114	114	
56,000	58,000	0	99	208	208	196	130	130	130	
58,000	60,000	0	65	208	208	208	146	146	146	
60,000	62,000	0	31	208	208	208	162	162	162	
62,000	64,000	0	0	208	208	208	178	178	178	
64,000	66,000	0	0	208	208	208	194	194	194	
66,000	68,000	0	0	208	208	208	210	210	210	
68,000	70,000	0	0	208	208	208	226	226	226	
70,000	72,000	0	0	201	208	208	242	242	242	
72,000	74,000	0	0	167	208	208	258	258	258	
74,000	76,000	0	0	133	208	208	274	274	274	
76,000	78,000	0	0	99	208	208	290	290	290	
78,000	80,000	0	0	65	208	208	303	306	306	
80,000	82,000	0	0	31	208	208	303	322	322	
82,000	84,000	0	0	0	208	208	303	338	338	
84,000	86,000	0	0	0	201	201	296	347	347	
86,000	& over	Complete steps 6 through 16 of the Marriage Credit Worksheet								

Lines 19–27

Line 19—Credit for taxes paid to another state (Schedule M1CR)

If you were a Minnesota resident for all or part of 2010 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 2010 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2010 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 2010 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 20—Other nonrefundable credits (Schedule M1C)

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

- paid premiums in 2010 for a qualified long-term care insurance policy for which you did not receive a federal tax benefit,
- are a veteran who has separated from service and who served in the military

for at least 20 years or has a 100 percent service-related disability,

- were a nonresident for all of 2010 and you sold a partnership interest on which some or all of the gain is taxable to Minnesota,
- purchased transit passes to resell or give to your employees,
- paid health insurance premiums for the first 12 months that you participated in a section 125 plan maintained by your employer,
- paid Minnesota alternative minimum tax in prior years and are not required to pay it in 2010, or
- invested in a qualified business in East Grand Forks, Breckenridge, Dilworth, Moorhead or Ortonville, and the business has been certified as qualified for the SEED capital investment program.

Report the total of all credits from Schedule M1C on line 20 of Form M1. Include any schedules you completed when filing your return.

Line 23—Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife, such as bald eagles and loons, by donating to the Nongame Wildlife Fund. If you wish to donate, enter the amount on line 23. This amount will decrease your refund or increase the amount you owe. To make a contribution directly to the Nongame Wildlife Fund, go to www.dnr.state.mn.us/eco/nongame/checkoff.html or send a check payable to:

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

Total payments Lines 25–31

Line 25—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 2010, you must complete Schedule M1W, *Minnesota Income Tax Withheld*.

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

Do not send in your W-2, 1099 or W-2G forms. Keep your W-2, 1099 and W-2G

forms with your tax records and have them available if requested by the department.

Line 26—Minnesota estimated tax and extension payments

Only three types of payments can be included on line 26. They are:

- your total 2010 Minnesota estimated tax payments made in 2010 and 2011, either paid electronically or with Form M14,
- the portion of your 2009 Minnesota income tax refund designated on your 2009 Form M1 to be applied to 2010 estimated tax, and
- any payment made by the regular due date when you are filing after the due date, either paid electronically or with Form M13.

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

Line 27—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 \$37,030 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 qualifying expenses match the federal credit for child and dependent care expenses, OR
- you were an operator of a licensed family daycare home caring for your own dependent child who had not reached the age of six by the end of the year, OR
- you are married and filing a joint return, your child was born in 2010, and you did not participate in a pre-tax dependent care assistance program.

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

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

Enter the number of qualifying persons in the box provided on line 27.

How to complete a paper return

Form M1 is scannable

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

- (A) Use black ink** to enter the numbers inside the boxes. **Do not highlight** numbers, as this prevents the equipment from reading the numbers.
- (B) Please print and use CAPITAL LETTERS** when entering your name, your spouse's name and current address. Capital letters are easier to recognize.
- (C) Print your numbers like this:**

1 2 3 4 5 6 7 8 9 0

Note: Do not put a slash through the "0" (Ø) or "7" (7); it may be read as an "8."

- (D) Use whole dollars.** You must round the dollar amounts on your Form M1 and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- (E) Leave lines blank** if they do not apply to you or if the amount is zero. Leave unused boxes blank.
- (F) Place an X in an oval box like this:**
- (G) Reporting a negative amount.** If your federal adjusted gross income on line D or the amounts on line 1, 4 or 14b are negative amounts (losses), place an X in the oval box provided on the line (see example below). Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.

▼ If a negative number, place an X in oval box.
 1 2 3 4 5 . 00

- (H) Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.
- (I) Do not staple or tape any enclosures to your return.** If you want to ensure your papers stay together, use a paper-clip.

M1 MINNESOTA REVENUE Individual Income Tax 2010 201011

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

(B) 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, Spouse's date of birth, Spouse's date of birth.

(F) 2010 Federal filing status: (1) Single, (2) Married filing joint, (3) Married filing separate, (4) Head of Household, (5) Qualifying widower. Enter spouse's name and Social Security number here.

(G) From your federal return (for line references see instructions, page 9), enter the amount of: A Wages, salaries, tips, etc.; B IRA, Pensions and annuities; C Unemployment; D Federal adjusted gross income.

1 Federal taxable income (from line 43 of federal Form 1040, line 27 of Form 1040A or line 6 of Form 1040EZ) 1

2 State income tax, sales tax or motor vehicle sales tax addition. If you itemized deductions on Form 1040, complete the worksheet on page 9 of the instructions 2

3 Other additions to income, including non-Minnesota bond interest, standard deductions for real estate taxes and motor vehicle sales tax and excluded unemployment compensation (see instructions, page 10; enclose Schedule M1M) 3

10 Minnesota taxable income. Subtract line 9 from line 4. If zero or less, leave blank. 10

11 Tax from the table on pages 22-27 of the M1 instructions 11

12 Alternative minimum tax (enclose Schedule M1MT) 12

13 Add lines 11 and 12 13

14 Full-year residents: Enter the amount from line 13 on line 14. Skip lines 14a and 14b. **Part-year residents and nonresidents:** From Schedule M1NR, enter the tax from line 27 on line 14, from line 23 on line 14a, and from line 24 on line 14b (enclose Schedule M1NR) 14

15 Tax on lump-sum distribution (enclose Schedule M1LS) 15

16 Tax before credits. Add lines 14 and 15 16

Do you want to throw this form away? You can, if you file electronically. See page 2 for details.

Important reminders

Enclose Schedule M1W when required

If you are claiming Minnesota income tax withheld on line 25 of your Form M1, you must complete and enclose Schedule M1W with your return. If the schedule is not enclosed, processing of your refund will be delayed, and the department may disallow the amount of your withholding.

Also, **do not send in your W-2, 1099 or W-2G forms.** Keep these forms with your tax records and save your 2010 tax records at least through 2015. The department may ask you to show these records if there is any question.

If you pay your tax with a check

If you owe an amount on line 34 of Form M1 and you pay by check, you must complete a Form M60 payment voucher, which is

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

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

If you pay your tax after the due date

If you pay your tax after April 18, 2011, you must pay penalty and interest on the unpaid amount (see page 6 for details). Use the worksheet in the M60 instructions to determine the penalty and interest to include with your tax payment. Form M1 does not include a line to report penalty or interest.

Lines 28–34

Line 28—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*, (included in this booklet) and the WFC table on pages 19–21 to determine your Minnesota credit.

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

If you complete Schedule M1WFC, include the schedule with Form M1. Enter the number of your qualifying children in the box provided on line 28.

Line 29—K–12 education credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2010 for your qualifying children in grades kindergarten through 12 (K–12). See qualifying expenses on page 11.

Married persons filing separate returns cannot claim this credit.

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

If your total number of qualifying children is: Your household income limit is:

1 or 2	\$37,500
3	\$39,500
4	\$41,500
5	\$43,500
6 or more	*

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

If you qualify for the credit, complete Schedule M1ED, *K–12 Education Credit*, (included in this booklet) and include with Form M1. Enter the number of qualifying children in the box provided on line 29.

Line 30—Business and investment credits (Schedule M1B)

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

- credit for increasing research activities,
- Angel investment tax credit (you must have received a certificate from DEED),
- Credit for historic structure rehabilitation,
- JOBZ jobs credit,
- Credit for tuberculosis testing on cattle (you must have owned cattle in Minnesota and incurred expenses to test your cattle for tuberculosis), or
- enterprise zone credit

Refund or amount due Lines 32–37

Line 32—Your refund

If line 31 is more than line 24, subtract line 24 from line 31, and subtract the amount, if any, on line 35. This is your 2010 Minnesota income tax refund. If the result is zero, you must still file your return.

Of the amount on line 32, you may choose to:

- 1 receive the entire refund in the mail as a paper check (skip lines 33, 34, 36 and 37),
- 2 have the entire refund deposited directly into a checking or savings account (see the line 33 instructions), or
- 3 apply all or a portion of your refund toward your 2011 estimated taxes and receive the remaining amount, if any, in the mail as a paper check (skip lines 33 and 34, and complete lines 36 and 37).

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

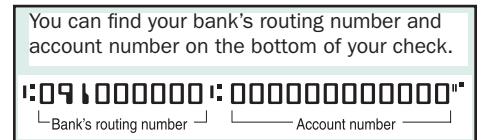
Generally, you must file your 2010 return no later than October 15, 2014, or your right to receive the refund lapses.

Line 33—Direct deposit of refund

If you want the refund on line 32 to be directly deposited into your checking or savings account, enter the requested information on line 33.

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

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



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

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

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check. Your refund 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 33, 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 34—Amount you owe

If line 24 is more than line 31, you owe additional Minnesota income tax for 2010. If the difference is \$500 or more, read the instructions for line 35 to determine line 34.

Subtract line 31 from line 24, and add the amount, if any, from line 35. Enter the result on line 34. This is the Minnesota income tax you must pay. Pay your tax using one of the methods described in *Payment options* on page 6.

If you are filing your return after April 18, 2011, a late payment penalty, a late filing penalty and interest may be due (see page 6). If you file a paper return and you include penalty and interest with your check payment, enclose the worksheet from the M60 instructions or a separate statement showing how you arrived at the penalty and interest. Do not include the late-filing or late-payment penalty or interest on line 34.

Lines 35–37

Line 35—Penalty for underpayment of 2010 estimated tax (Schedule M15)

You may owe a penalty if:

- line 22 is more than line 31, and the difference is \$500 or more, or
- you did not make a required estimated tax payment on time. This is true even if you have a refund.

Complete Schedule M15, *Underpayment of Estimated Income Tax*, to determine if you owe a penalty. Enter the penalty, if any, on line 35 of Form M1. Also, subtract the penalty amount from line 32 or add it to line 34 of Form M1. The penalty will increase the tax you owe or decrease your refund amount. Include Schedule M15 with your return.

To avoid this penalty next year, you may want to make larger 2011 estimated tax payments or ask your employer to increase your withholding.

Lines 36 and 37—2011 estimated tax

If you are paying 2011 estimated tax, you may apply all or part of your 2010 refund to your 2011 estimated tax.

On line 36, enter the portion of line 32 you want refunded to you as a paper check in the mail. You cannot request direct deposit.

On line 37, enter the amount from line 32 you want applied to your 2011 estimated tax. The total of lines 36 and 37 must equal line 32.

If you are not sure whether you must pay 2011 estimated tax, read *Estimated payments* on page 7.

Before you mail your return

Sign and date your return

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

To choose limited authority for preparer.

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

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

Include copies of federal forms

In addition to your Form M1 and all the Minnesota schedules you are required to complete, also enclose complete copies of your 2010 federal return and schedules.

How to assemble

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

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

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

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

Make copies of all your forms and schedules. Keep the copies and your W-2 forms with your tax records at least through 2015. You will be charged a fee to request copies of your forms from the department.

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

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

If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:			If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:		
at least	but less than	no children	one child	two children	no children	one child	two children	at least	but less than	no children	one child	two children	no children	one child	two children
		your credit is			your credit is					your credit is			your credit is		
1	100	1	4	5	95	421	495	4,900	5,000	95	421	495	115	421	495
100	200	3	13	15	97	429	505	5,100	5,100	97	429	505	115	429	505
200	300	5	21	25	98	438	515	5,100	5,200	98	438	515	115	438	515
300	400	7	30	35	100	446	525	5,200	5,300	100	446	525	115	446	525
400	500	9	38	45	102	455	535	5,300	5,400	102	455	535	115	455	535
500	600	11	47	55	104	463	545	5,400	5,500	104	463	545	115	463	545
600	700	12	55	65	106	472	555	5,500	5,600	106	472	555	115	472	555
700	800	14	64	75	108	480	565	5,600	5,700	108	480	565	115	480	565
800	900	16	72	85	110	489	575	5,700	5,800	110	489	575	115	489	575
900	1,000	18	81	95	112	497	585	5,800	5,900	112	497	585	112	497	585
1,000	1,100	20	89	105	114	506	595	5,900	6,000	114	506	595	110	506	595
1,100	1,200	22	98	115	115	514	605	6,000	6,100	115	514	605	108	514	605
1,200	1,300	24	106	125	115	523	615	6,100	6,200	115	523	615	106	523	615
1,300	1,400	26	115	135	115	531	625	6,200	6,300	115	531	625	104	531	625
1,400	1,500	28	123	145	115	540	635	6,300	6,400	115	540	635	102	540	635
1,500	1,600	30	132	155	115	548	645	6,400	6,500	115	548	645	100	548	645
1,600	1,700	32	140	165	115	557	655	6,500	6,600	115	557	655	98	557	655
1,700	1,800	33	149	175	115	565	665	6,600	6,700	115	565	665	97	565	665
1,800	1,900	35	157	185	115	574	675	6,700	6,800	115	574	675	95	574	675
1,900	2,000	37	166	195	115	582	685	6,800	6,900	115	582	685	93	582	685
2,000	2,100	39	174	205	115	591	695	6,900	7,000	115	591	695	91	591	695
2,100	2,200	41	183	215	115	599	705	7,000	7,100	115	599	705	89	599	705
2,200	2,300	43	191	225	115	608	715	7,100	7,200	115	608	715	87	608	715
2,300	2,400	45	200	235	115	616	725	7,200	7,300	115	616	725	85	616	725
2,400	2,500	47	208	245	115	625	735	7,300	7,400	115	625	735	83	625	735
2,500	2,600	49	217	255	115	633	745	7,400	7,500	115	633	745	81	633	745
2,600	2,700	51	225	265	113	642	755	7,500	7,600	113	642	755	79	642	755
2,700	2,800	53	234	275	111	650	765	7,600	7,700	111	650	765	77	650	765
2,800	2,900	55	242	285	109	659	775	7,700	7,800	109	659	775	76	659	775
2,900	3,000	56	251	295	107	667	785	7,800	7,900	107	667	785	74	667	785
3,000	3,100	58	259	305	106	676	795	7,900	8,000	106	676	795	72	676	795
3,100	3,200	60	268	315	104	684	805	8,000	8,100	104	684	805	70	684	805
3,200	3,300	62	276	325	102	693	815	8,100	8,200	102	693	815	68	693	815
3,300	3,400	64	285	335	100	701	825	8,200	8,300	100	701	825	66	701	825
3,400	3,500	66	293	345	98	710	835	8,300	8,400	98	710	835	64	710	835
3,500	3,600	68	302	355	96	718	845	8,400	8,500	96	718	845	62	718	845
3,600	3,700	70	310	365	94	727	855	8,500	8,600	94	727	855	60	727	855
3,700	3,800	72	319	375	92	735	865	8,600	8,700	92	735	865	58	735	865
3,800	3,900	74	327	385	90	744	875	8,700	8,800	90	744	875	56	744	875
3,900	4,000	76	336	395	88	752	885	8,800	8,900	88	752	885	55	752	885
4,000	4,100	77	344	405	86	761	895	8,900	9,000	86	761	895	53	761	895
4,100	4,200	79	353	415	85	769	905	9,000	9,100	85	769	905	51	769	905
4,200	4,300	81	361	425	83	776	915	9,100	9,200	83	776	915	49	776	915
4,300	4,400	83	370	435	81	784	925	9,200	9,300	81	784	925	47	784	925
4,400	4,500	85	378	445	79	792	935	9,300	9,400	79	792	935	45	792	935
4,500	4,600	87	387	455	77	800	945	9,400	9,500	77	800	945	43	800	945
4,600	4,700	89	395	465	75	808	955	9,500	9,600	75	808	955	41	808	955
4,700	4,800	91	404	475	73	816	965	9,600	9,700	73	816	965	39	816	965
4,800	4,900	93	412	485	71	824	975	9,700	9,800	71	824	975	37	824	975

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

Table with 12 columns: Income (Schedule M1LWFC), Filing Status (Single, Head of Household, etc.), and Jointly Filed (Married, etc.). Rows range from 14,700 to 21,400 in increments of 100. Values represent the credit amount for each category.

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

If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:			If line 1 or line 3 of Schedule M1WFC is:		Single, head of household or qualifying widow(er) and you have:			Married filing jointly and you have:				
at least	but less than	no children	one child	two children	no children	one child	two children	at least	but less than	no children	one child	two children	at least	but less than	no children	one child	two children
		your credit is			your credit is					your credit is			your credit is				
31,500	31,600	0	226	900	0	405	1,222	35,500	35,600	0	488	1,176	37,000	37,100	0	176	810
31,600	31,700	0	220	890	0	399	1,212	35,600	35,700	0	478	1,170	37,100	37,200	0	170	800
31,700	31,800	0	214	879	0	393	1,202	35,700	35,800	0	467	1,164	37,200	37,300	0	164	790
31,800	31,900	0	208	869	0	388	1,191	35,800	35,900	0	457	1,159	37,300	37,400	0	159	779
31,900	32,000	0	203	859	0	382	1,181	35,900	36,000	0	447	1,153	37,400	37,500	0	153	769
32,000	32,100	0	197	848	0	376	1,171	36,000	36,100	0	436	1,147	37,500	37,600	0	147	759
32,100	32,200	0	191	838	0	371	1,160	36,100	36,200	0	426	1,141	37,600	37,700	0	141	748
32,200	32,300	0	185	828	0	365	1,150	36,200	36,300	0	416	1,136	37,700	37,800	0	136	738
32,300	32,400	0	180	817	0	359	1,140	36,300	36,400	0	405	1,130	37,800	37,900	0	130	728
32,400	32,500	0	174	807	0	353	1,130	36,400	36,500	0	395	1,124	37,900	38,000	0	124	718
32,500	32,600	0	168	797	0	348	1,119	36,500	36,600	0	385	1,118	38,000	38,100	0	118	707
32,600	32,700	0	163	787	0	342	1,109	36,600	36,700	0	375	1,113	38,100	38,200	0	113	697
32,700	32,800	0	157	776	0	336	1,099	36,700	36,800	0	364	1,107	38,200	38,300	0	107	687
32,800	32,900	0	151	766	0	330	1,088	36,800	36,900	0	354	1,101	38,300	38,400	0	101	676
32,900	33,000	0	145	756	0	325	1,078	36,900	37,000	0	344	1,096	38,400	38,500	0	96	666
33,000	33,100	0	140	745	0	319	1,068	37,000	37,100	0	333	1,090	38,500	38,600	0	90	656
33,100	33,200	0	134	735	0	313	1,057	37,100	37,200	0	323	1,084	38,600	38,700	0	84	645
33,200	33,300	0	128	725	0	308	1,047	37,200	37,300	0	313	1,078	38,700	38,800	0	78	635
33,300	33,400	0	122	714	0	302	1,037	37,300	37,400	0	302	1,073	38,800	38,900	0	73	625
33,400	33,500	0	117	704	0	296	1,027	37,400	37,500	0	292	1,067	38,900	39,000	0	67	615
33,500	33,600	0	111	694	0	290	1,016	37,500	37,600	0	282	1,061	39,000	39,100	0	61	604
33,600	33,700	0	105	684	0	285	1,006	37,600	37,700	0	272	1,055	39,100	39,200	0	55	594
33,700	33,800	0	100	673	0	279	996	37,700	37,800	0	261	1,050	39,200	39,300	0	50	584
33,800	33,900	0	94	663	0	273	985	37,800	37,900	0	251	1,044	39,300	39,400	0	44	573
33,900	34,000	0	88	653	0	267	975	37,900	38,000	0	241	1,038	39,400	39,500	0	38	563
34,000	34,100	0	82	642	0	262	965	38,000	38,100	0	230	1,032	39,500	39,600	0	32	553
34,100	34,200	0	77	632	0	256	954	38,100	38,200	0	220	1,027	39,600	39,700	0	27	542
34,200	34,300	0	71	622	0	250	944	38,200	38,300	0	210	1,021	39,700	39,800	0	21	532
34,300	34,400	0	65	611	0	244	934	38,300	38,400	0	199	1,015	39,800	39,900	0	15	522
34,400	34,500	0	59	601	0	239	924	38,400	38,500	0	189	1,010	39,900	40,000	0	10	512
34,500	34,600	0	54	591	0	233	913	38,500	38,600	0	179	1,004	40,000	40,100	0	4	501
34,600	34,700	0	48	581	0	227	903	38,600	38,700	0	169	1,000	40,100	40,200	0	0	491
34,700	34,800	0	42	570	0	222	893	38,700	38,800	0	158	996	40,200	40,300	0	0	481
34,800	34,900	0	36	560	0	216	882	38,800	38,900	0	148	990	40,300	40,400	0	0	470
34,900	35,000	0	31	550	0	210	872	38,900	39,000	0	138	984	40,400	40,500	0	0	460
35,000	35,100	0	25	539	0	204	862	39,000	39,100	0	127	978	40,500	40,600	0	0	450
35,100	35,200	0	19	529	0	199	851	39,100	39,200	0	117	972	40,600	40,700	0	0	439
35,200	35,300	0	14	519	0	193	841	39,200	39,300	0	107	966	40,700	40,800	0	0	429
35,300	35,400	0	8	508	0	187	831	39,300	39,400	0	96	960	40,800	40,900	0	0	419
35,400	35,500	0	2	498	0	181	821	39,400	39,500	0	86	954	40,900	41,000	0	0	409

2010 Tax Tables

If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:				If line 10, 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 11 is:						the tax to enter on line 11 is:						the tax to enter on line 11 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

2010 Tax Tables

If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:				If line 10, 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 11 is:						the tax to enter on line 11 is:						the tax to enter on line 11 is:			
44,900	45,000	2,782	2,603	2,886	2,692	49,900	50,000	3,134	2,956	3,239	3,045	54,900	55,000	3,487	3,308	3,591	3,397
45,000	45,100	2,789	2,610	2,893	2,700	50,000	50,100	3,141	2,963	3,246	3,052	55,000	55,100	3,494	3,315	3,598	3,405
45,100	45,200	2,796	2,617	2,900	2,707	50,100	50,200	3,148	2,970	3,253	3,059	55,100	55,200	3,501	3,322	3,605	3,412
45,200	45,300	2,803	2,624	2,907	2,714	50,200	50,300	3,156	2,977	3,260	3,066	55,200	55,300	3,508	3,329	3,612	3,419
45,300	45,400	2,810	2,631	2,914	2,721	50,300	50,400	3,163	2,984	3,267	3,073	55,300	55,400	3,515	3,336	3,619	3,426
45,400	45,500	2,817	2,638	2,921	2,728	50,400	50,500	3,170	2,991	3,274	3,080	55,400	55,500	3,522	3,343	3,626	3,433
45,500	45,600	2,824	2,646	2,928	2,735	50,500	50,600	3,177	2,998	3,281	3,087	55,500	55,600	3,529	3,351	3,633	3,440
45,600	45,700	2,831	2,653	2,935	2,742	50,600	50,700	3,184	3,005	3,288	3,094	55,600	55,700	3,536	3,358	3,640	3,447
45,700	45,800	2,838	2,660	2,942	2,749	50,700	50,800	3,191	3,012	3,295	3,101	55,700	55,800	3,543	3,365	3,647	3,454
45,800	45,900	2,845	2,667	2,950	2,756	50,800	50,900	3,198	3,019	3,302	3,108	55,800	55,900	3,550	3,372	3,655	3,461
45,900	46,000	2,852	2,674	2,957	2,763	50,900	51,000	3,205	3,026	3,309	3,115	55,900	56,000	3,557	3,379	3,662	3,468
46,000	46,100	2,859	2,681	2,964	2,770	51,000	51,100	3,212	3,033	3,316	3,123	56,000	56,100	3,564	3,386	3,669	3,475
46,100	46,200	2,866	2,688	2,971	2,777	51,100	51,200	3,219	3,040	3,323	3,130	56,100	56,200	3,571	3,393	3,676	3,482
46,200	46,300	2,874	2,695	2,978	2,784	51,200	51,300	3,226	3,047	3,330	3,137	56,200	56,300	3,579	3,400	3,683	3,489
46,300	46,400	2,881	2,702	2,985	2,791	51,300	51,400	3,233	3,054	3,337	3,144	56,300	56,400	3,586	3,407	3,690	3,496
46,400	46,500	2,888	2,709	2,992	2,798	51,400	51,500	3,240	3,061	3,344	3,151	56,400	56,500	3,593	3,414	3,697	3,503
46,500	46,600	2,895	2,716	2,999	2,805	51,500	51,600	3,247	3,069	3,351	3,158	56,500	56,600	3,600	3,421	3,704	3,510
46,600	46,700	2,902	2,723	3,006	2,812	51,600	51,700	3,254	3,076	3,358	3,165	56,600	56,700	3,607	3,428	3,711	3,517
46,700	46,800	2,909	2,730	3,013	2,819	51,700	51,800	3,261	3,083	3,365	3,172	56,700	56,800	3,614	3,435	3,718	3,524
46,800	46,900	2,916	2,737	3,020	2,826	51,800	51,900	3,268	3,090	3,373	3,179	56,800	56,900	3,621	3,442	3,725	3,531
46,900	47,000	2,923	2,744	3,027	2,833	51,900	52,000	3,275	3,097	3,380	3,186	56,900	57,000	3,628	3,449	3,732	3,538
47,000	47,100	2,930	2,751	3,034	2,841	52,000	52,100	3,282	3,104	3,387	3,193	57,000	57,100	3,635	3,456	3,739	3,546
47,100	47,200	2,937	2,758	3,041	2,848	52,100	52,200	3,289	3,111	3,394	3,200	57,100	57,200	3,642	3,463	3,746	3,553
47,200	47,300	2,944	2,765	3,048	2,855	52,200	52,300	3,297	3,118	3,401	3,207	57,200	57,300	3,649	3,470	3,753	3,560
47,300	47,400	2,951	2,772	3,055	2,862	52,300	52,400	3,304	3,125	3,408	3,214	57,300	57,400	3,656	3,477	3,760	3,567
47,400	47,500	2,958	2,779	3,062	2,869	52,400	52,500	3,311	3,132	3,415	3,221	57,400	57,500	3,663	3,484	3,767	3,574
47,500	47,600	2,965	2,787	3,069	2,876	52,500	52,600	3,318	3,139	3,422	3,228	57,500	57,600	3,670	3,492	3,774	3,581
47,600	47,700	2,972	2,794	3,076	2,883	52,600	52,700	3,325	3,146	3,429	3,235	57,600	57,700	3,677	3,499	3,781	3,588
47,700	47,800	2,979	2,801	3,083	2,890	52,700	52,800	3,332	3,153	3,436	3,242	57,700	57,800	3,684	3,506	3,788	3,595
47,800	47,900	2,986	2,808	3,091	2,897	52,800	52,900	3,339	3,160	3,443	3,249	57,800	57,900	3,691	3,513	3,796	3,602
47,900	48,000	2,993	2,815	3,098	2,904	52,900	53,000	3,346	3,167	3,450	3,256	57,900	58,000	3,698	3,520	3,803	3,609
48,000	48,100	3,000	2,822	3,105	2,911	53,000	53,100	3,353	3,174	3,457	3,264	58,000	58,100	3,705	3,527	3,810	3,616
48,100	48,200	3,007	2,829	3,112	2,918	53,100	53,200	3,360	3,181	3,464	3,271	58,100	58,200	3,712	3,534	3,817	3,623
48,200	48,300	3,015	2,836	3,119	2,925	53,200	53,300	3,367	3,188	3,471	3,278	58,200	58,300	3,720	3,541	3,824	3,630
48,300	48,400	3,022	2,843	3,126	2,932	53,300	53,400	3,374	3,195	3,478	3,285	58,300	58,400	3,727	3,548	3,831	3,637
48,400	48,500	3,029	2,850	3,133	2,939	53,400	53,500	3,381	3,202	3,485	3,292	58,400	58,500	3,734	3,555	3,838	3,644
48,500	48,600	3,036	2,857	3,140	2,946	53,500	53,600	3,388	3,210	3,492	3,299	58,500	58,600	3,741	3,562	3,845	3,651
48,600	48,700	3,043	2,864	3,147	2,953	53,600	53,700	3,395	3,217	3,499	3,306	58,600	58,700	3,748	3,569	3,852	3,658
48,700	48,800	3,050	2,871	3,154	2,960	53,700	53,800	3,402	3,224	3,506	3,313	58,700	58,800	3,755	3,576	3,859	3,665
48,800	48,900	3,057	2,878	3,161	2,967	53,800	53,900	3,409	3,231	3,514	3,320	58,800	58,900	3,762	3,583	3,866	3,672
48,900	49,000	3,064	2,885	3,168	2,974	53,900	54,000	3,416	3,238	3,521	3,327	58,900	59,000	3,769	3,590	3,873	3,679
49,000	49,100	3,071	2,892	3,175	2,982	54,000	54,100	3,423	3,245	3,528	3,334	59,000	59,100	3,776	3,597	3,880	3,687
49,100	49,200	3,078	2,899	3,182	2,989	54,100	54,200	3,430	3,252	3,535	3,341	59,100	59,200	3,783	3,604	3,887	3,694
49,200	49,300	3,085	2,906	3,189	2,996	54,200	54,300	3,438	3,259	3,542	3,348	59,200	59,300	3,790	3,611	3,894	3,701
49,300	49,400	3,092	2,913	3,196	3,003	54,300	54,400	3,445	3,266	3,549	3,355	59,300	59,400	3,797	3,618	3,901	3,708
49,400	49,500	3,099	2,920	3,203	3,010	54,400	54,500	3,452	3,273	3,556	3,362	59,400	59,500	3,804	3,625	3,908	3,715
49,500	49,600	3,106	2,928	3,210	3,017	54,500	54,600	3,459	3,280	3,563	3,369	59,500	59,600	3,811	3,633	3,915	3,722
49,600	49,700	3,113	2,935	3,217	3,024	54,600	54,700	3,466	3,287	3,570	3,376	59,600	59,700	3,818	3,640	3,922	3,729
49,700	49,800	3,120	2,942	3,224	3,031	54,700	54,800	3,473	3,294	3,577	3,383	59,700	59,800	3,825	3,647	3,929	3,736
49,800	49,900	3,127	2,949	3,232	3,038	54,800	54,900	3,480	3,301	3,584	3,390	59,800	59,900	3,832	3,654	3,937	3,743

2010 Tax Tables

If line 10, Form M1 is:		and you are:				If line 10, Form M1 is:		and you are:				If line 10, 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 11 is:						the tax to enter on line 11 is:						the tax to enter on line 11 is:			
59,900	60,000	3,839	3,661	3,944	3,750	64,900	65,000	4,192	4,013	4,296	4,102	69,900	70,000	4,544	4,366	4,679	4,455
60,000	60,100	3,846	3,668	3,951	3,757	65,000	65,100	4,199	4,020	4,303	4,110	70,000	70,100	4,551	4,373	4,687	4,462
60,100	60,200	3,853	3,675	3,958	3,764	65,100	65,200	4,206	4,027	4,310	4,117	70,100	70,200	4,558	4,380	4,695	4,469
60,200	60,300	3,861	3,682	3,965	3,771	65,200	65,300	4,213	4,034	4,317	4,124	70,200	70,300	4,566	4,387	4,703	4,476
60,300	60,400	3,868	3,689	3,972	3,778	65,300	65,400	4,220	4,041	4,324	4,131	70,300	70,400	4,573	4,394	4,711	4,483
60,400	60,500	3,875	3,696	3,979	3,785	65,400	65,500	4,227	4,048	4,331	4,138	70,400	70,500	4,580	4,401	4,719	4,490
60,500	60,600	3,882	3,703	3,986	3,792	65,500	65,600	4,234	4,056	4,338	4,145	70,500	70,600	4,587	4,408	4,726	4,497
60,600	60,700	3,889	3,710	3,993	3,799	65,600	65,700	4,241	4,063	4,345	4,152	70,600	70,700	4,594	4,415	4,734	4,504
60,700	60,800	3,896	3,717	4,000	3,806	65,700	65,800	4,248	4,070	4,352	4,159	70,700	70,800	4,601	4,422	4,742	4,511
60,800	60,900	3,903	3,724	4,007	3,813	65,800	65,900	4,255	4,077	4,360	4,166	70,800	70,900	4,608	4,429	4,750	4,518
60,900	61,000	3,910	3,731	4,014	3,820	65,900	66,000	4,262	4,084	4,367	4,173	70,900	71,000	4,615	4,436	4,758	4,525
61,000	61,100	3,917	3,738	4,021	3,828	66,000	66,100	4,269	4,091	4,374	4,180	71,000	71,100	4,622	4,443	4,766	4,533
61,100	61,200	3,924	3,745	4,028	3,835	66,100	66,200	4,276	4,098	4,381	4,187	71,100	71,200	4,629	4,450	4,774	4,540
61,200	61,300	3,931	3,752	4,035	3,842	66,200	66,300	4,284	4,105	4,389	4,194	71,200	71,300	4,636	4,457	4,781	4,547
61,300	61,400	3,938	3,759	4,042	3,849	66,300	66,400	4,291	4,112	4,397	4,201	71,300	71,400	4,643	4,464	4,789	4,554
61,400	61,500	3,945	3,766	4,049	3,856	66,400	66,500	4,298	4,119	4,405	4,208	71,400	71,500	4,650	4,471	4,797	4,561
61,500	61,600	3,952	3,774	4,056	3,863	66,500	66,600	4,305	4,126	4,412	4,215	71,500	71,600	4,657	4,479	4,805	4,568
61,600	61,700	3,959	3,781	4,063	3,870	66,600	66,700	4,312	4,133	4,420	4,222	71,600	71,700	4,664	4,486	4,813	4,575
61,700	61,800	3,966	3,788	4,070	3,877	66,700	66,800	4,319	4,140	4,428	4,229	71,700	71,800	4,671	4,493	4,821	4,582
61,800	61,900	3,973	3,795	4,078	3,884	66,800	66,900	4,326	4,147	4,436	4,236	71,800	71,900	4,678	4,500	4,828	4,589
61,900	62,000	3,980	3,802	4,085	3,891	66,900	67,000	4,333	4,154	4,444	4,243	71,900	72,000	4,685	4,507	4,836	4,596
62,000	62,100	3,987	3,809	4,092	3,898	67,000	67,100	4,340	4,161	4,452	4,251	72,000	72,100	4,692	4,514	4,844	4,603
62,100	62,200	3,994	3,816	4,099	3,905	67,100	67,200	4,347	4,168	4,460	4,258	72,100	72,200	4,699	4,521	4,852	4,610
62,200	62,300	4,002	3,823	4,106	3,912	67,200	67,300	4,354	4,175	4,467	4,265	72,200	72,300	4,707	4,528	4,860	4,617
62,300	62,400	4,009	3,830	4,113	3,919	67,300	67,400	4,361	4,182	4,475	4,272	72,300	72,400	4,714	4,535	4,868	4,624
62,400	62,500	4,016	3,837	4,120	3,926	67,400	67,500	4,368	4,189	4,483	4,279	72,400	72,500	4,721	4,542	4,876	4,631
62,500	62,600	4,023	3,844	4,127	3,933	67,500	67,600	4,375	4,197	4,491	4,286	72,500	72,600	4,728	4,549	4,883	4,638
62,600	62,700	4,030	3,851	4,134	3,940	67,600	67,700	4,382	4,204	4,499	4,293	72,600	72,700	4,735	4,556	4,891	4,645
62,700	62,800	4,037	3,858	4,141	3,947	67,700	67,800	4,389	4,211	4,507	4,300	72,700	72,800	4,742	4,563	4,899	4,652
62,800	62,900	4,044	3,865	4,148	3,954	67,800	67,900	4,396	4,218	4,514	4,307	72,800	72,900	4,749	4,570	4,907	4,659
62,900	63,000	4,051	3,872	4,155	3,961	67,900	68,000	4,403	4,225	4,522	4,314	72,900	73,000	4,756	4,577	4,915	4,666
63,000	63,100	4,058	3,879	4,162	3,969	68,000	68,100	4,410	4,232	4,530	4,321	73,000	73,100	4,763	4,584	4,923	4,674
63,100	63,200	4,065	3,886	4,169	3,976	68,100	68,200	4,417	4,239	4,538	4,328	73,100	73,200	4,770	4,591	4,931	4,681
63,200	63,300	4,072	3,893	4,176	3,983	68,200	68,300	4,425	4,246	4,546	4,335	73,200	73,300	4,777	4,598	4,938	4,688
63,300	63,400	4,079	3,900	4,183	3,990	68,300	68,400	4,432	4,253	4,554	4,342	73,300	73,400	4,784	4,605	4,946	4,695
63,400	63,500	4,086	3,907	4,190	3,997	68,400	68,500	4,439	4,260	4,562	4,349	73,400	73,500	4,791	4,612	4,954	4,702
63,500	63,600	4,093	3,915	4,197	4,004	68,500	68,600	4,446	4,267	4,569	4,356	73,500	73,600	4,798	4,620	4,962	4,709
63,600	63,700	4,100	3,922	4,204	4,011	68,600	68,700	4,453	4,274	4,577	4,363	73,600	73,700	4,805	4,627	4,970	4,716
63,700	63,800	4,107	3,929	4,211	4,018	68,700	68,800	4,460	4,281	4,585	4,370	73,700	73,800	4,812	4,634	4,978	4,723
63,800	63,900	4,114	3,936	4,219	4,025	68,800	68,900	4,467	4,288	4,593	4,377	73,800	73,900	4,819	4,641	4,985	4,730
63,900	64,000	4,121	3,943	4,226	4,032	68,900	69,000	4,474	4,295	4,601	4,384	73,900	74,000	4,826	4,648	4,993	4,737
64,000	64,100	4,128	3,950	4,233	4,039	69,000	69,100	4,481	4,302	4,609	4,392	74,000	74,100	4,833	4,655	5,001	4,744
64,100	64,200	4,135	3,957	4,240	4,046	69,100	69,200	4,488	4,309	4,617	4,399	74,100	74,200	4,840	4,662	5,009	4,751
64,200	64,300	4,143	3,964	4,247	4,053	69,200	69,300	4,495	4,316	4,624	4,406	74,200	74,300	4,848	4,669	5,017	4,758
64,300	64,400	4,150	3,971	4,254	4,060	69,300	69,400	4,502	4,323	4,632	4,413	74,300	74,400	4,855	4,676	5,025	4,765
64,400	64,500	4,157	3,978	4,261	4,067	69,400	69,500	4,509	4,330	4,640	4,420	74,400	74,500	4,862	4,683	5,033	4,772
64,500	64,600	4,164	3,985	4,268	4,074	69,500	69,600	4,516	4,338	4,648	4,427	74,500	74,600	4,869	4,690	5,040	4,779
64,600	64,700	4,171	3,992	4,275	4,081	69,600	69,700	4,523	4,345	4,656	4,434	74,600	74,700	4,876	4,697	5,048	4,786
64,700	64,800	4,178	3,999	4,282	4,088	69,700	69,800	4,530	4,352	4,664	4,441	74,700	74,800	4,883	4,704	5,056	4,793
64,800	64,900	4,185	4,006	4,289	4,095	69,800	69,900	4,537	4,359	4,671	4,448	74,800	74,900	4,890	4,711	5,064	4,800
												74,900	75,000	4,898	4,718	5,072	4,807

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 10 of Form M1 is \$75,000 or more. Follow the steps for your filing status to determine the tax amount to enter on line 11 of Form M1.

If line 10 of Form M1 is less than \$75,000, you must use the 2010 tax table on pages 22 through 26.

Single

If line 10 of Form M1 is:		Enter on line 11 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$22,770	-----	5.35%	\$ 0
22,770	74,780	\$1,218.20	+ 7.05%	22,770
74,780	-----	4,884.91	+ 7.85%	74,780

Married, filing jointly or qualifying widow(er)

If line 10 of Form M1 is:		Enter on line 11 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$ 33,280	-----	5.35%	\$ 0
33,280	132,220	\$1,780.48	+ 7.05%	33,280
132,220	-----	8,755.75	+ 7.85%	132,220

Married, filing separately

If line 10 of Form M1 is:		Enter on line 11 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$16,640	-----	5.35%	\$ 0
16,640	66,110	\$ 890.24	+ 7.05%	16,640
66,110	-----	4,377.88	+ 7.85%	66,110

Head of household

If line 10 of Form M1 is:		Enter on line 11 of your Form M1:		of the amount over—
over—	but not over—			over—
\$ 0	\$28,030	-----	5.35%	\$ 0
28,030	112,620	\$1,499.61	+ 7.05%	28,030
112,620	-----	7,463.21	+ 7.85%	112,620

DO YOU NEED 2010 FORMS?

Download the forms you need at www.taxes.state.mn.us.

Or, if you prefer:

- Photocopy the forms you need at a neighborhood library,
- Call 651-296-4444 or 1-800-657-3676, 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 due a deceased taxpayer
- M99, Credit for military service in a combat zone
- M1B, Business and investment credits
- M1C, Other nonrefundable credits
- M1CD, Child and dependent care credit
- M1CR, Credit for income tax paid to another state
- M1CRN, Credit for nonresident partners on taxes paid to home state
- M1ED, K-12 education credit
- M1H, Credit for new participants in a section 125 employer health insurance plan
- 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
- M1MT, Alternative minimum tax
- M1MTC, Alternative minimum tax credit
- M1NR, For nonresidents and part-year residents
- M1PR, Application for Minnesota property tax refund
- M1PRX, Minnesota amended property tax refund
- M1R, Subtraction for persons age 65 or older or for the permanently and totally disabled
- M1W, For reporting Minnesota income tax withheld
- M1WFC, Minnesota working family credit
- M1X, Minnesota amended income tax return (for 2010)
- JOBZ, Job Opportunity Building Zone (JOBZ) tax benefits
- MWR, Application for exemption from Minnesota income tax withholding for Michigan and North Dakota residents
- UT1, Individual Use Tax Return

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

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

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

Your name

Street address

City

State

Zip code



MINNESOTA
PROPERTY
TAX
REFUND
don't miss out!

Minnesota has **two** property tax refund programs. You may qualify for one or both...
even if you have not qualified in previous years.

To apply for the property tax refund, use
Form M1PR, Minnesota Property Tax Refund

For more information, or to request Form M1PR,

Visit our website at www.taxes.state.mn.us, or
call us at 651-296-4444 or 1-800-657-3676
(TTY call 711 for Minnesota Relay).

OR....

File Form M1PR electronically!

Go to our website at www.taxes.state.mn.us and click "File a return" on the e-Services menu to see which e-file products are available.