


2023 Minnesota Individual Income Tax

Forms and Instructions

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Minnesota Individual Income Tax Return
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- > **Schedule M1M**
Income Additions and Subtractions



 651-296-3781

 1-800-652-9094

www.revenue.state.mn.us



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

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

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

Call our automated system at 651-296-4444 or 1-800-657-3676 to:

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

Questions?

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

This information is available in alternate formats.

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Where's My Refund?

We review every return to verify the information and make sure the right refund goes to the right person. Each return is different, so processing time will vary. To check your refund status, go to www.revenue.state.mn.us and type **Where's My Refund** into the Search box. With this system, you can:

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

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

Free Tax Help

Free tax preparation is available from IRS-certified volunteers at locations across Minnesota to assist individuals 60 or older, with a disability, with annual income less than \$64,000, or speaking limited or no English.

To find a volunteer tax preparation site:

- Go to www.revenue.state.mn.us and enter **Free Tax Preparation** into the Search box
- Call 651-297-3724 or 1-800-657-3989

Note: If you need assistance in a language other than English, call us at 651-296-3781 or 1-800-652-9094 for free interpreter services.

Nota: Si usted necesita asistencia en un idioma que no sea inglés, llámenos al 651-296-3781 o al 1-800-652-9094 para servicios de intérprete gratuitos.

Lub Ceeb Toom: Yog tias koj xav tau kev pab lwm hom lus uas tsis yog lus Askiv, hu rau peb ntawm 651-296-3781 lossis 1-800-652-9094 kom tau txais kev pa txhais lus dawb.

Xasusin: Haddii aad caawimo ugu baahantahay luqad aan Ingiriisi ahayn, naga soo wac 651-296-3781 ama 1-800-652-9094 si aad u hesho adeeyo turjubaan bilaash ah.

What's new for 2023?

Child Tax Credit and Working Family Credit

Beginning with tax year 2023, you may be eligible to claim a Child Tax Credit. You may be eligible to receive \$1,750 per qualifying child. The credit is combined with the Working Family Credit and is reduced when the greater of your earned income or adjusted gross income exceeds \$29,500 (\$35,000 if you are married and filing a joint return). See Schedule M1DQC, Dependents and Qualifying Children to help determine qualifying children and Schedule M1CWFC, *Minnesota Child and Working Family Credits*, for details on the Child Tax Credit.

Social Security Subtraction

If you received social security benefits and your adjusted gross income is below certain thresholds, you may be eligible to subtract the full amount of your taxable benefits. The thresholds are \$78,000 for Single or Head of Household, \$100,000 for Married Filing Jointly or Qualifying Surviving Spouse and \$50,000 for Married Filing Separately. If your income is greater than the threshold amounts, you may be eligible to subtract a portion of your benefits. See Line 12 of Schedule M1M for more information.

Qualified Retirement Benefit Subtraction

If you received a pension for certain public service, there is a new subtraction for pension income. You may be eligible for a subtraction up to \$12,500 (\$25,000 for a married taxpayer filing a joint return or qualified surviving spouse). See Line 29 of Schedule M1M for more information.

Minnesota Education Credit

Beginning in tax year 2023, there will be changes to the amount of the credit and the income limitations. The definition of income used for purposes of the credit has been changed to adjusted gross income rather than household income. The credit amount per qualifying child increased from \$1,000 to \$1,500. The total credit is then reduced as your income exceeds the \$70,000. The previous limitation was \$33,500. See schedule M1ED, *K-12 Education Credit*, for more information.

Dependent Care Credit

You do not have to be married and filing a joint return to claim the credit for a child born during the year. You may be eligible to calculate your credit using \$3,000 of expenses for your child born in 2023, even if you did not have actual expenses for that child or only one spouse had earned income. See schedule M1CD, *Child and Dependent Care Credit*, for more information.

Standard Deduction

The standard deduction increased for each filing status. Determine your standard deduction on page 11. These are the standard deduction amounts determined for your filing status:

- \$13,825 for Single
- \$27,650 for Married Filing Jointly or Qualifying Surviving Spouse
- \$13,825 for Married Filing Separately
- \$20,800 for Head of Household

If you are married and filing a separate return, you may only claim the standard deduction if your spouse did not itemize deductions. If you can be claimed as a dependent on another person's tax return, see the instructions for line 4 to determine your standard deduction amount.

The standard deduction is reduced by up to 80% if your adjusted gross income exceeds \$220,650 (\$110,325 if you are married and filing a separate return). If your adjusted gross income is equal to or more than \$1,000,000, your standard deduction is reduced by 80%.

You may not claim the standard deduction if either of these apply:

- You are filing a return for a period of less than twelve months due to changes in the annual account period
- You are a nonresident alien of the United States
 - An exception applies if you claim the standard deduction under a U.S. income tax treaty

What's new for 2023? (cont.)

Itemized Deductions

Minnesota itemized deductions are reported on Schedule M1SA, *Minnesota Itemized Deductions*. For more information, see page 11. You may itemize deductions on your Minnesota income tax return even if you claimed the standard deduction on your federal income tax return. Itemized deductions are reduced if your adjusted gross income exceeds \$220,650 (\$110,325 if you are married and filing a separate return). If your adjusted gross income exceeds \$1,000,000, you are limited to 20% of your itemized deductions.

Dependent Exemptions

The dependent exemption amount is \$4,800 for each qualifying dependent in 2023. Your total exemption amount is reduced if your income exceeds certain amounts based on your filing status:

- \$220,650 for Single
- \$330,950 for Married Filing Jointly or Qualifying Surviving Spouse
- \$165,475 for Married Filing Separately
- \$275,800 for Head of Household

See Schedule MIDQC, *Dependents and Qualifying Children*, to determine who qualifies and how much you can deduct. Enter information on dependents on Schedule MIDQC and provide a copy of the schedule with Form M1.

Volunteer Mileage Reimbursement Subtraction

If you received mileage reimbursement in service of a charitable organization, you may now subtract the amount you received that exceeded the volunteer mileage rate (14 cents per mile). The maximum amount of the subtraction is limited to 51.5 cents per mile (65.5 cents per mile minus 14 cents per mile). For details, see Schedule M1M, *Income Additions and Subtractions*.

CRP System Update for Landlords

All residential property owners and managers can use e-Services to create and manage Certificates of Rent Paid (CRPs) for Minnesota properties. There is no cost to use this service.

Landlords are not required to use e-Services to create CRPs for rent paid in 2023. However, landlords will be required to use e-Services to create CRPs for rent paid in 2024.

After creating a username, when you log in to e-Services you can import your data from a spreadsheet or use a step-by-step process to enter your data.

For more information, go to www.revenue.state.mn.us and enter landlords in the Search box to find our CRP Information for Landlords webpage.

Information for Your Federal Return

State Refund Information—Line 1 of Federal Schedule 1

If you received a state income tax refund in 2023 and you itemized deductions on your 2022 federal Form 1040, you may need to report an amount on line 1 of your 2023 federal Schedule 1. For details, see the Form 1040 instructions.

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

- Review your records
- Use our 1099-G Refund System (go to www.revenue.state.mn.us and enter **1099-G** into the Search box)
- Call 651-296-4444 or 1-800-652-9094

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

You are allowed a tax deduction on federal Schedule A for real estate taxes you paid in 2023. If you received a property tax refund for these taxes on a 2022 Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*, subtract that refund amount from your property taxes paid when calculating your deduction on Schedule A.

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

You may deduct part of your Minnesota vehicle license fee as personal property tax on line 5c of federal Schedule A. Other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

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

- Go to www.dps.mn.gov and select **Online Resources**. Under **Vehicle Services**, select **More Vehicle Services**. Then select **Search for Registration Tax Paid**.
- Look at the vehicle registration renewal form issued by Driver & Vehicle Services

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

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

You may owe Use Tax if you purchase taxable items:

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

Add all of your taxable purchases. If they total more than \$770, file Form UT1, *Individual Use Tax Return*, by April 15, 2024, for all taxable items you purchased during the calendar year. If your total purchases for personal use are less than \$770, you do not have to file and pay Use Tax.

To file online, go to www.revenue.state.mn.us and enter **Individual Use Tax** into the Search box. Then, select **Individual Use Tax Return Online Filing System**. Follow the prompts to file your return.

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

Local Use Taxes

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

Filing Requirements

Am I required to file a Minnesota Individual Income Tax return?

Yes, if any of these apply:

- You were a Minnesota resident for the entire year in 2023 and your income was more than the amount in the chart below for your filing status
- You were a part-year or nonresident and meet the requirements under **Filing Requirements for Part-Year Residents and Nonresidents**
- You qualify for and want to claim refundable credits
- You were a nonresident alien of the United States, had income assignable to Minnesota, and were required to file a federal return

Minnesota Residents

File a 2023 Minnesota income tax return if your income is more than the amount that applies to you in the chart below.

You are a Minnesota resident if either of these apply:

- Minnesota was your permanent home in 2023
- Minnesota was your home for an indefinite period of time and you maintained an abode (house, townhouse, condominium, apartment, mobile home, or cabin, with cooking and bathing facilities, that could be lived in year-round) in Minnesota

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

Residents Who Are Not a Dependent

If you were a Minnesota resident for all of 2023 and required to file a federal income tax return, you are required to file a Minnesota income tax return. If you are age 65 or older, your income and lifestyle changes may affect your Minnesota income taxes. See Fact Sheet 6, *Seniors*, for more information.

Residents Who Are a Dependent

If your parent (or someone else) can claim you as a dependent, use the **Worksheet for Line 4 — Dependent Standard Deduction** to determine your filing requirement. If your gross income is greater than the amount of your standard deduction determined in the worksheet, you must file a Minnesota income tax return.

Your gross income is the total of your earned and unearned income. Your earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. Your unearned income includes taxable interest, ordinary dividends, capital gains distributions, unemployment compensation, taxable social security benefits, pension, annuities, and distributions of unearned income from a trust.

If your filing status* is	And	Then you must file a Minnesota income tax return if your income was at least
Single	You were born on or after January 2, 1959	\$13,825
	You were born before January 2, 1959	\$15,675
Married Filing Jointly	You and your spouse were born on or after January 2, 1959	\$27,650
	You or your spouse was born before January 2, 1959	\$29,100
	You and your spouse were born before January 2, 1959	\$30,550
Head of Household	You were born on or after January 2, 1959	\$20,800
	You were born before January 2, 1959	\$22,650
Married Filing Separately	Any age	\$5
Qualifying Surviving Spouse	You were born on or after January 2, 1959	\$27,650
	You were born before January 2, 1959	\$29,100

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

If you are not required to file a Minnesota return, you can still file to:

- Claim refundable credits (K–12 Education, Child and Working Family, Child and Dependent Care, Parents of Stillborn Children)
- Get a refund if your employer issued you a 2023 Form W-2 reporting Minnesota income tax withheld from your wages

Filing Requirements (cont.)

Part-Year Residents

File a Minnesota income tax return if you moved into or out of Minnesota in 2023 and your 2023 Minnesota source income is \$13,825 or more. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine income received while a Minnesota resident and income received from Minnesota sources while a nonresident. Your Minnesota tax is based on that income.

Nonresidents

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

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

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

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

Filing Requirements for Part-Year Residents and Nonresidents

1. Determine your total income from all sources (including sources not in Minnesota) while a Minnesota resident.
2. Determine the total of the following types of income you received while a nonresident of Minnesota:
 - Wages, salaries, fees, commissions, tips, and bonuses for work done in Minnesota.
 - Gross rents and royalties received from property located in Minnesota.
 - Gains from the sale of land or other tangible property in Minnesota.
 - Gross winnings from gambling in Minnesota.
 - Gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota.
 - Gains reported on Schedule M1AR, *Accelerated Recognition of Installment Sale Gains*.
 - Gains on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota.
 - Minnesota gross income from a business or profession conducted partially or entirely in Minnesota. This is the amount from line 7 of federal Schedule C or line 9 of Schedule F of Form 1040. Gross income from a partnership, S corporation, or trust or estate is the amount on line 36 of Minnesota Schedule KPI, line 36 of Schedule KS, or line 45 of Schedule KF.
3. Add step 1 and step 2. If the total is \$13,825 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than \$13,825 and you had amounts withheld or paid estimated tax, file a Minnesota income tax return and Schedule M1NR to receive a refund. If you are married and filed a joint federal return, you must file a joint Minnesota return even if only one spouse has Minnesota income. Complete Schedule M1NR and include a copy of the schedule when you file your return.

Seniors and Taxpayers with Disabilities

If you	And you	Then
Were born before January 2, 1959	Meet certain income requirements for 2023	You may qualify for an income tax subtraction on Schedule M1R.
Are permanently and totally disabled at the end of 2023	<ul style="list-style-type: none">• Meet certain income requirements for 2023• Received federally taxable disability income in 2023	

Other benefits you may be eligible for include:

- Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund (Form M1PR)
- Senior Citizens' Property Tax Deferral Program
- Special Homestead Classification: Class 1b (for qualifying blind and disabled property owners)

For more information on tax issues for seniors, visit our website at www.revenue.state.mn.us, or call us at 651-296-3781 or 1-800-652-9094.

Filing Requirements (cont.)

Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. You are not subject to Minnesota income tax if both of these applied in 2023:

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

Complete Schedule M1M, *Income Additions and Subtractions*, to file for a refund of withholding if you are a Michigan or North Dakota resident. For more information, see Income Tax Fact Sheet 4, *Reciprocity*.

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

1. Enter the appropriate amounts from your federal return on lines A through D and line 1 of Form M1.
2. Skip lines 2 through 6 of Form M1.
3. Enter the amount from line 1 of Form M1 on line 18 of Schedule M1M and on line 7 of Form M1. Place an X in the box for line 18 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, complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, and a copy of your home state tax return. **Do not complete Schedule M1NR.**

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

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

If your gross income assignable to Minnesota from sources other than from personal or professional service income covered under reciprocity is \$13,825 or more, you are subject to Minnesota tax on that income. File a Minnesota income tax return and Schedule M1NR. You may not take the reciprocity subtraction on Schedule M1M.

Aliens and Nonresident Aliens

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

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

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

How does the department protect my information?

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

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

- www.revenue.state.mn.us and enter **Protecting Your Identity** into the Search box
- www.irs.gov (IRS)
- www.ag.state.mn.us (Minnesota Attorney General's Office)

We will never ask you to provide, update, or verify personal information through unsolicited email or phone calls.

If you are concerned about a potentially fraudulent contact by someone claiming to be from Revenue, call 651-296-3781 or 1-800-652-9094. We can determine if the contact you received was legitimate.

Getting Started

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

What do I need?

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

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

If a paid preparer completed your return, they must include their Preparer Tax Identification Number (PTIN).

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

- A code number indicating a political party for the State Elections Campaign Fund if you want to designate a contribution
- Your phone number in case we have questions about your return
- Your paid preparer's phone number

Name and Address Area

Use capital letters and black ink. Print your legal name, not a nickname. Enter only one address - your current home address **or** your post office box. If your current address is a foreign address, put an X in the **Foreign Address** box.

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

Federal Filing Status

Use the same filing status you used on your federal return to file your Minnesota return. Put an X in the box for your filing status. If you filed federal Form 1040-NR and selected "Married nonresident alien" for your filing status, put an X in the box for "Married Filing Separately" on your Minnesota return.

Dependents and Qualifying Children

Enter dependent information on Schedule MIDQC, *Dependents and Qualifying Children*. Use the same information you provided when completing federal Form 1040. Follow instructions on Schedule MIDQC to determine who may be claimed as a qualifying child for the Minnesota Child Tax Credit and the credit for qualifying older children. If you have more than three dependents, provide a separate statement with all the information required for claiming a dependent on the schedule.

State Elections Campaign Fund

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

Important Tips

- Round the dollar amounts to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- Leave lines and unused boxes blank if they do not apply to you or if the amount is zero.
- If your federal taxable income on line D, or the amounts on lines 1, 3, or 13b are less than zero, enter as a negative number.
- Do not write extra numbers, symbols, or notes on your return, such as cents, dashes, decimal points, or dollar signs. Do not put a slash through the "0" (Ø) or "7" (7) or any other numbers.
- Enclose any explanations on a separate sheet unless you are instructed to write them on your return.
- Do not staple or tape any enclosures to your return. If you want to ensure your papers stay together, use a paperclip.

Sign and Date Your Return

An unsigned paper return is not considered valid. If you are married and filing a joint return, both spouses must sign. You may be subject to interest and penalties if you do not sign. If you paid someone to prepare your return, that person must also sign and provide their federal Preparer Tax Identification Number (PTIN).

Filing Instructions

When do I file and pay?

Your 2023 Minnesota income tax return should be electronically filed, postmarked, or dropped off by April 15, 2024. Your tax payment is due in full by April 15, 2024, even if you file your return later. If you file your tax return according to a fiscal year, your tax payment and return are due the 15th day of the fourth month after the end of your fiscal year.

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

Estimate your total tax and pay the amount you owe electronically or by credit or debit card. If you pay by check, you must send your tax payment with a completed voucher from our website. You may avoid a late payment penalty and interest by paying your tax by April 15. To avoid a late filing penalty, file your return by October 15, 2024. See page 21 for payment options.

Do I have to file electronically?

No. If you do not want your preparer to file your return electronically, check the appropriate box at the bottom of the return.

Where do I file paper returns?

If you are filing a paper return, see page 8 of these instructions. If you do not follow the instructions on that page, your return and refund will be delayed. Send your Minnesota income tax return, including all completed Minnesota schedules, and your federal return and schedules in the printed envelope included in this booklet. If you do not have the printed envelope, mail your forms to:

Minnesota Department of Revenue
Mail Station 0010
600 N. Robert St.
St. Paul, MN 55146-0010

What do I include when I mail my return?

Include your Form M1, all the Minnesota schedules you are required to complete, and a complete copy of your 2023 federal return and all schedules. If you do not enclose the required documentation, we may send your return back to you.

Make copies of all your forms and schedules. Keep tax returns, worksheets, and records of all items appearing on the return (such as Forms W-2 and 1099) until the statute of limitations runs out for the return. If you claimed the Child and Dependent Care Credit, the K-12 Education Credit or Subtraction, or Minnesota itemized deductions, keep your original receipts and all other documentation to prove your qualifying expenses.

How do I avoid common errors?

- Enter your name and your dependents' names as they appear on Social Security cards.
- Double check Social Security Numbers used on tax forms.
- Double check bank routing and account numbers used on tax forms.
- Complete each form and carry totals to the correct lines. If you electronically file, the calculations are done for you.
- File your return by April 15, 2024, even if you owe more than you can pay. Pay as much as you can by the due date, and continue to make payments until we contact you. At that point, we can help you set up a payment plan for the remaining balance.
- If you owe, make your payment electronically and pick when you want the payment submitted. For more information about making your payment electronically, visit our website.
- If you are paper filing with a new address, be sure to place an X in the **New Address** box in the header. If you move after filing, contact us right away. You should do this even when requesting a direct deposit.
- Do not staple or tape anything to your return. Use a paperclip.

How is my information used?

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

Line Instructions

Federal Return Information

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

Enter wages, salaries, tips, commissions, bonuses, etc. you received in 2023. If you filed federal Form 1040, enter the amount from:

- Line 1z of Form 1040 and 1040-SR
- Line 1 of Form 1040-NR

Line B—Taxable IRA Distributions, Pensions, and Annuities

Enter the total taxable IRA distributions, pensions, and annuities you received in 2023. Add the amounts on:

- Lines 4b and 5b of Form 1040, 1040-SR, or 1040-NR

Line C—Unemployment Compensation

Enter the unemployment compensation you received in 2023 from:

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

Line D—Federal Taxable Income

Enter your 2023 federal taxable income from:

- Line 15 of Form 1040, 1040-SR, or 1040-NR

If your federal taxable income is less than zero, enter as a negative number.

Minnesota Income

Line 1—Federal Adjusted Gross Income

Enter your 2023 federal adjusted gross income from:

- Line 11 of Form 1040 or 1040-SR, or 1040-NR

If your federal adjusted gross income is less than zero, enter as a negative number.

If you did not file a 2023 federal return, use a federal return and instructions to determine what your federal adjusted gross income would have been.

If you were a shareholder or partner in a pass-through entity that claimed a deduction for state income taxes which reduced your federal adjusted gross income, you must complete the Adjusted Gross Income Worksheet for PTE Deductions. You will use the result on step 3 of the worksheet on the lines and steps of the schedules and worksheets listed.

Adjusted Gross Income Worksheet for PTE Deductions

- | | |
|--|-------|
| 1 Adjusted gross income from Line 1 of Form M1 | _____ |
| 2 Your share of pass-through entity taxes deducted by your partnership or s-corporation.
For entities who file in Minnesota this is included on Line 2 of Schedule KPI and KS. | _____ |
| 3 Add steps 1 and 2. | _____ |

Use the result from step 3 on the following lines of other schedules:

- Line 5 of Schedule M1CD
- Line 1 of Schedule M1ED
- Line 1 of Schedule M1CWFC
- Lines 2 and 21 of Schedule M1SA
- Lines 15 through 17 of Schedule M1SA when determining limits for charitable contributions
- Line 18 of Schedule M1CAT
- Line 9 of Schedule M1R
- Line 2 of Schedule M1SLC
- Lines 1 and 2 of Schedule M1CR
- Lines 1 and 2 of Schedule M1RCR

Use the result from step 3 on the following worksheets:

- Form M1 - Step 1 of Worksheet A for line 4 - Standard Deduction Limitation
- Form M1 - Step 4 of the Worksheet for line 5 - Dependent Exemptions
- Schedule M1SA - Step 5 of the Worksheet for line 26
- Schedule M1529 - Step 3 of the Worksheet for line 5
- Schedule M1C - Step 2 of the Worksheet for Line 4
- Schedule M1M - Step 1 of the Worksheet for line 12
- Schedule M1M - Step 9 of the Worksheet for line 12 (increase taxable income by step 2 of this worksheet)

Reminders

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

Line Instructions (cont.)

Line 2—Additions to income from line 10 of Schedule M1M and line 9 of Schedule M1MB

Complete Schedule M1M, *Income Additions and Subtractions* or Schedule M1MB, *Business Income Additions and Subtractions*, if, in 2023, you:

- Received interest from municipal bonds of another state or its governmental units
- Received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local governmental units
- Claimed federal bonus depreciation on your federal return
- Had state income tax passed through to you as partner of a partnership, shareholder of an S corporation, or beneficiary of a trust
- Deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota
- Deducted foreign-derived intangible income under section 250 of the Internal Revenue Code
- Claimed a suspended loss from 2001 through 2005 or 2008 through 2022 from bonus depreciation on your federal return
- Received a capital gain from a lump-sum distribution from a qualified retirement plan
- Elected in 2008 or 2009 a 3-, 4-, or 5-year net operating loss carryback under the federal Worker, Homeownership, and Business Assistance Act (WHBA) of 2009
- Withdrew funds from a first-time homebuyer savings account for a nonqualified expense
- Accelerated recognition of certain nonresident installment sales
- Used distributions from a higher education savings account to pay for K-12 tuition

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

Minnesota Subtractions

Line 4— Itemized Deductions or Standard Deductions

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

Itemized Deductions

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

Standard Deduction

Use the table on the next page to determine your Minnesota standard deduction. You are considered age 65 or older if you were born before January 2, 1959. You are considered blind if you were totally blind as of December 31, 2023, or you have a statement certified by your eye doctor (ophthalmologist or optometrist) that you cannot see better than 20/200 in your better eye with glasses or contact lenses, or your field of vision is 20 degrees or less. If your eye condition is not likely to improve beyond the conditions above, you can get a statement certified by your eye doctor to this effect instead. Keep the statement for your records.

Line Instructions (cont.)

Standard Deduction Table for Line 4

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

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

If your filing status is:	And the number of boxes you checked is:	Enter on line 4
Single	0	\$ 13,825
	1	15,675
	2	17,525
Married filing joint	0	27,650
	1	29,100
	2	30,550
	3	32,000
Qualified surviving spouse	0	27,650
	1	29,100
	2	30,550
Married filing separately	0	13,825
	1	15,275
	2	16,725
	3	18,175
Head of Household	0	20,800
	1	22,650
	2	24,500
Married filing separately, if your spouse claims itemized deductions, and nonresident aliens:	Not allowed	See note*

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

Your standard deduction cannot exceed the standard deduction for your filing status and situation. If your Minnesota adjusted gross income on line 1 of Form M1 is greater than \$220,650 (\$110,325 if Married Filing Separately), you must complete **Worksheet A for Line 4 or Worksheet B for Line 4**. Use your standard deduction amount from the Standard Deduction Table for Line 4 or step 6 of the **Worksheet for Line 4 — Dependent Standard Deduction** to complete Worksheet A or B.

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

Worksheet for Line 4 — Dependent Standard Deduction

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

- 1 Is your earned income* more than \$850?
 - Yes. Add \$350 to your earned income and enter on step 1
 - No. Enter \$1,200 on step 1
- 2 Enter \$13,825.....
- 3 Check the boxes that apply and enter the total number of boxes checked on step 3
 - You were born before January 2, 1959
 - You are blind
 - Your spouse was born before January 2, 1959
 - Your spouse is blind
- 4 Multiply the number of boxes checked in Step 3 by \$1,850 (\$1,450 if married and filing a joint return) ...
- 5 Add Steps 2 and 4
- 6 Enter the lesser of Step 1 and Step 5. This is your standard deduction.

*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amounts reported on Form 1040 or 1040-SR, line 1z, and Schedule 1, lines 3, 6, 8r, 8t, and 8u minus the amount, if any, on Schedule 1, line 15.

Line Instructions (cont.)

Worksheet A for Line 4 - Standard Deduction Limitation

If your adjusted gross income is less than \$220,650 (\$110,325 if married filing separately), do not complete this worksheet. If your adjusted gross income is greater than \$1,000,000 (regardless of filing status), complete Worksheet B for Line 4 - Standard Deduction Limitation.

- 1 Adjusted gross income from line 1 of Form M1 _____
- 2 If step 1 is greater than \$304,970, enter \$84,320. If it is less than or equal to \$304,970, then subtract \$220,650 from step 1. If Married filing separately, and step 1 is greater than \$152,485, enter \$42,160. If it is less than or equal to \$152,485, subtract \$110,325 from step 1. _____
- 3 Multiply step 2 by 3% _____
- 4 If step 1 is greater than \$304,970, subtract \$304,970 from step 1. If married filing separately and step 1 is greater than \$152,485, subtract \$152,485 from step 1. Otherwise, enter 0. _____
- 5 Multiply step 4 by 10% _____
- 6 Add steps 3 and 5 _____
- 7 Enter your standard deduction from the standard deduction table or Step 6 of the Worksheet for Line 4 – Dependent Standard Deduction _____
- 8 Multiply step 7 by 80% _____
- 9 Enter the lesser of step 6 or step 8 _____
- 10 Subtract step 9 from step 7. This is your standard deduction. Enter this amount on line 4. _____

Worksheet B for Line 4 - Standard Deduction Limitation

If your adjusted gross income is greater than \$1,000,000, complete this worksheet.

- 1 Enter your standard deduction from the standard deduction table or Step 6 of the Worksheet for Line 4 – Dependent Standard Deduction _____
- 2 Multiply step 1 by 80% _____
- 3 Subtract step 2 from step 1. This is your standard deduction. Enter this amount on line 4. _____

Line 5—Exemptions

You may claim exemptions for dependents on line 5. Use the Worksheet for Line 5 to determine your total exemption amount. If you can be claimed as a dependent on another individual's return, do not complete the Worksheet for Line 5 and leave line 5 of Form M1 blank.

Worksheet for Line 5 — Dependent Exemptions

- 1 Enter the number of dependents you claimed on Schedule M1DQC. _____
- 2 Enter \$4,800. _____ \$4,800
- 3 Multiply step 1 by step 2. _____
- 4 Enter the amount from line 1 of Form M1 _____
- 5 Enter the amount that matches your filing status. _____
 Married Filing Jointly or Surviving Spouse: \$330,950 Single: \$220,650
 Head of Household: \$275,800 Married Filing Separately: \$165,475
- 6 Compare the amounts on steps 4 and 5. If step 5 is more than step 4, enter the amount from step 3 on line 5 of Form M1 and **STOP HERE**. If step 4 is more than step 5, subtract step 5 from step 4. _____
- 7 If step 6 is **more than** \$122,500 (\$61,250 for Married Filing Separately), enter 0 on line 5 of Form M1 and **STOP HERE**. If step 6 is **less than or equal to** \$122,500 (\$61,250 for Married Filing Separately), divide step 6 by \$2,500 (\$1,250 if Married Filing Separately) and round up to the next whole number (Example: .0004 to 1). _____
- 8 Multiply step 7 by 2% (.02). Enter the result as a decimal _____
- 9 Multiply step 3 by step 8. _____
- 10 Subtract step 9 from step 3. Enter the result on line 5 of Form M1. _____

Line 6—State Income Tax Refund

Enter any state income tax refund amounts included as income on line 1 of federal Schedule 1.

Line Instructions (cont.)

Line 7—Subtractions from line 35 of Schedule M1M and line 21 of Schedule M1MB

Complete Schedule M1M, *Income Additions and Subtractions*, if any of these apply. If, in 2023, you:

- Received mileage reimbursement in service of a charitable organization
- Received interest from a federal government source
- Were a licensed cannabis business who incurred or paid expenses disallowed under section 280E of the Internal Revenue Code
- Purchased educational material or services for your qualifying child’s K–12 education
- Did not file Schedule M1SA and your charitable contributions were more than \$500
- Reported bonus depreciation as an addition to income in a year 2018 through 2022 or received a federal bonus depreciation subtraction in 2023 from an estate or trust
- Reported federal section 179 expensing as an addition to income in a year 2018 through 2019
- Had a business interest deduction disallowed
- Had a carryback of a net operating loss disallowed or an excess business loss from tax years 2018 through 2022 on your Minnesota return
- Were born before January 2, 1959, or are permanently and totally disabled and you received federally taxable disability income, and you qualify to complete Schedule M1R under the limits below.

If you are:	And your income* is less than:	And your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Filing Single, Head of Household, or Qualifying Surviving Spouse and are 65 or older or disabled	\$33,700	\$ 9,600
Married, filing a joint return, and both spouses are 65 or older or disabled	\$42,000	\$12,000
Married, filing a joint return, and one spouse is 65 or older or disabled	\$38,500	\$12,000
Married, filing a separate return, lived apart from your spouse for all of 2023, and are 65 or older or disabled	\$21,000	\$ 6,000

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

- Received benefits from the Railroad Retirement Board, such as unemployment, sick pay, or retirement benefits
- Were a resident of Michigan or North Dakota and you received wages covered by reciprocity from which Minnesota income tax was withheld (see page 7)
- Worked and lived on the Indian reservation of which you are an enrolled member
- Received federal active-duty military pay while a Minnesota resident
- Are a member of the Minnesota National Guard or Reserves who received pay for training or certain types of active service
- Received active-duty military pay while a resident of another state and you are required to file a Minnesota return
- You, your spouse (if filing a joint return), or your dependent donated all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow (while living) to another person
- Received a military pension or other military retirement pay
- Were insolvent and received a gain from the sale of your farm property that is included in line 11 of federal Form 1040
- Received a post service education award for service in an AmeriCorps National Service program
- Had a net operating loss from 2008 or 2009 under the Worker, Homeownership, and Business Assistance Act of 2009 and are claiming the Minnesota subtraction you are carrying forward for Minnesota purposes
- Had railroad maintenance expenses not allowed as a federal deduction
- Contributed to a qualified Section 529 Plan and did not claim a credit for these contributions (see Schedule M1529)
- Received Social Security benefits in 2023 and included some of those benefits on line 6b of federal Form 1040 or 1040-SR
- Received taxable qualified retirement benefits for services for which you did not earn Social Security benefits
- You received damages under a sexual harassment or abuse claim
- You received income from a long-term service and support or nursing facility workforce incentive grant
- Earned interest or dividends on a designated first-time homebuyer savings account (see Schedule M1HOME)
- Reported a discharge of indebtedness of educational loans on completion of an income-driven repayment program
- Had income from the sale of partnership interest after claiming accelerated recognition in a prior year
- Recognized deferred foreign income under section 965 of the Internal Revenue Code

Line Instructions (cont.)

Tax Before Credits

Line 10—Tax From Table

Turn to the tax table on pages 24 through 30. Using the amount on line 9, find the tax amount in the column under your filing status. Enter the amount of tax from the table on line 10.

Line 11—Alternative Minimum Tax (Schedule M1MT)

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

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

Before you complete Schedule M1MT, you must complete Part 1 of federal Form 6251 for Minnesota purposes.

Line 13 —Part-Year Residents and Nonresidents (Schedule M1NR)

Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine your Minnesota tax. See page 6 to determine if you were a resident, part-year resident, or nonresident.

If you complete Schedule M1NR, enter the amounts from lines 28 and 29 of Schedule M1NR on lines 13a and 13b of your Form M1. Include Schedule M1NR when you file Form M1.

Line 14— Other Minnesota Taxes

You may be required to pay an additional Minnesota tax if you:

- Withdrew funds from a first-time homebuyer savings account, and did not use the funds for qualified expenses
- Filed Schedule M1529, *Education Savings Account Contribution Credit or Subtraction*, in a prior tax year, and funds were withdrawn from the account and not used for qualified expenses
- Received a qualified lump-sum distribution from a certain qualified plan and filed federal Form 4972

If you are required to pay one or more of these taxes, complete and file the applicable schedule or schedules.

First-Time Homebuyer Recapture Tax

Complete Schedule M1HOME, *First-Time Homebuyer Savings Account*, if you withdrew funds from a savings account designated as a first-time homebuyer account and funds were not used for qualified expenses. Qualified expenses include the down payment, closing costs, costs of construction, or financing the construction of a single-family residence.

Education Savings Account Credit or Subtraction Recapture Tax

File Schedule M1529, *Education Savings Account Contribution Credit or Subtraction*, to determine your recapture tax if:

- You filed Schedule M1529 claiming a credit or subtraction in a prior year
- Funds were withdrawn from that education savings account and not used for qualified expenses

See Schedule M1529 to determine which expenses do not qualify for Minnesota purposes.

Tax on Lump-Sum Distribution (Schedule M1LS)

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

- You received a lump-sum distribution from a pension, profit-sharing, or stock bonus plan in 2023
- You were a Minnesota resident when you received any portion of the lump-sum distribution
- You filed federal Form 4972

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

Credits Against Tax

Line 16—Nonrefundable Credits (Schedule M1C)

Complete Schedule M1C, *Other Nonrefundable Credits*, if any of these apply for 2023:

- You are filing a joint return and have taxable earned income, pension, or Social Security income
- You paid premiums on a qualified long-term care insurance policy
- You were a Minnesota resident for all or part of 2023 and paid income tax to both Minnesota and another state on the same income
- You qualify for the Credit for Past Military Service
- You purchased transit passes to resell or give to your employees
- You paid Minnesota alternative minimum tax in prior years and are not required to pay it in 2023
- You 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
- You contributed to a qualified education savings account in 2023 and did not claim the Education Savings Account Subtraction

Line Instructions (cont.)

- You were a licensed teacher who completed a qualifying master's degree program you began after June 30, 2017
- You were a full-year or part-year resident and made eligible loan payments on your own qualified student loans
- You received a credit certificate from the Minnesota Rural Finance Authority
- You received a Film Production Credit certificate from the Minnesota Department of Employment and Economic Development
- You sold a manufactured home park to a cooperative
- You had qualified railroad reconstruction or replacement expenditures
- You received a certificate from the Minnesota Housing Finance Agency for qualifying contributions to a state fund

Report the total of all credits from Schedule M1C on line 16 of Form M1. Include any schedules you completed when filing your return.

Line 18—Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife, such as bald eagles and loons, by donating to the Nongame Wildlife Fund. To donate, enter the amount on line 18. This amount will decrease your refund or increase the amount you owe.

To make a contribution to the fund, go to www.dnr.state.mn.us/nongame/donate or send a check payable to:

DNR Nongame Wildlife Fund

500 Lafayette Road

Box 25

St. Paul, MN 55155

Total Payments

Line 20—Minnesota Income Tax Withheld (Schedule M1W)

If you received Forms W-2, 1099, or W-2G, or Schedules KPI, KS, or KF showing Minnesota income tax withheld for 2023, you must complete Schedule M1W, *Minnesota Income Tax Withheld*. Include Schedule M1W when you file Form M1. If you do not include this schedule, we may disallow your withholding amount. **Do not send in your Forms W-2, 1099, or W-2G.** Keep these forms with your records, as we may ask to review them.

If you are claiming the Pass-Through Entity Tax Credit on Schedule M1REF, include your Minnesota schedule KPI, KS, or KF with your return.

Line 21—Minnesota Estimated Tax and Extension Payments

You may include only three types of payments on line 21:

- Your total 2023 Minnesota estimated tax payments made in 2023 and 2024
- The portion of your 2022 Minnesota income tax refund designated on your 2022 Form M1 to be applied to 2023 estimated tax
- Any state income tax payment made by the regular due date when you are filing after the due date

Contact us if you are uncertain of these amounts.

Refundable Credits

These credits may help you get a refund even if you do not have a tax liability. Married persons filing separate returns generally cannot claim these credits.

Line 22—Refundable Credits (Schedule M1REF)

Complete Schedule M1REF, *Refundable Credits*, if you qualify for any of these credits:

- Child and Dependent Care Credit
- Minnesota Child and Working Family Credits
- K-12 Education Credit
- Refundable Credit for Tax Paid to Wisconsin
- Credit for Parents of Stillborn Children
- Credit for Historic Structure Rehabilitation (Certified by the State Historic Preservation Office)
- Enterprise Zone Credit (Certified by the Department of Employment and Economic Development)
- Angel Investment Credit
- Pass-Through Entity Tax Credit
- Credit for claim of right

If you qualify for one or more of these credits, include the appropriate credit schedules and Schedule M1REF with your Form M1.

Line Instructions (cont.)

Child and Dependent Care Credit (Schedule M1CD)

To qualify for the Child and Dependent Care Credit, your federal adjusted gross income must be less than \$71,210 with one qualifying person or less than \$83,210 with two or more qualifying persons. Also, at least one of these must apply:

- You paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person while you (and your spouse if filing a joint return) were working or looking for work. A qualifying person and qualifying expenses are the same as for the federal credit for child and dependent care expenses.
- You were a licensed family daycare operator caring for your own dependent child who had not reached age six by the end of the year.
- Your child was born in 2023, and you did not participate in a pre-tax dependent care assistance program.

If you qualify, complete Schedule M1CD, *Child and Dependent Care Credit*, and Schedule M1REF and include these schedules with your Minnesota income tax return. Enter the number of qualifying persons on line 1a of Schedule M1REF.

Minnesota Child and Working Family Credits (Schedule M1CWFC)

You may qualify for the Minnesota Child and Working Family Credits if you earned income from a job, were self-employed or have qualifying children. See the requirements on Schedule M1CWFC, *Child and Working Family Credits*. Use Schedule M1DQC to determine who is a qualifying child or qualifying older child and Schedule M1CWFC to claim the credits. Part-year residents may qualify for these credits based on their percentage of income taxable to Minnesota.

If you qualify for these credits, complete Schedule M1DQC, Schedule M1CWFC and Schedule M1REF and include these schedules with your Form M1. Enter the number of your qualifying children for the Child Tax Credit on line 2a and qualifying older children on line 2b of Schedule M1REF.

Credit for Parents of Stillborn Children (Schedule M1PSC)

You may qualify for the Credit for Parents of Stillborn Children if, in 2023:

- You experienced a stillbirth
- You received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records
- The child would have been your dependent if the child had been born alive

Enter the document control number and state file number from the Certificate of Birth Resulting in Stillbirth you received from the Minnesota Department of Health. The state file number is the number printed in the upper right area inside the margin of the Certificate of Birth Resulting in Stillbirth. The document control number is the number printed in the lower left corner under the barcode on the Certificate of Birth Resulting in Stillbirth. If you qualify for the credit, complete Schedule M1PSC, *Credit for Parents of Stillborn Children*, and Schedule M1REF and include both with your Form M1.

Credit for Tax Paid to Wisconsin (Schedule M1RCR)

You may be eligible for a refundable credit for income tax paid to Wisconsin if:

- You were domiciled in Minnesota for all or part of 2023
- You incurred 2023 income tax for Minnesota and for Wisconsin on the same income earned for professional or personal services performed while a Minnesota resident

Use Schedule M1RCR, *Credit for Tax Paid to Wisconsin*, and include it with your Form M1.

K–12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2023 for a qualifying child in grades kindergarten through 12 (K–12). To qualify, your adjusted gross income must be under the limit based on your number of qualifying children in grades K-12. A qualifying child is the same as for the federal Earned Income Credit.

Total qualifying children	Your adjusted gross income limit is:
1 or 2	\$76,000
3	\$79,000
4	\$82,000
5	\$85,000
6 or more	\$88,000 plus \$3,000 for each additional qualifying child

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

Line Instructions (cont.)

If you have any of these expenses, include them on the lines indicated.		Credit	Subtraction
Include only as a subtraction on line 13 of Schedule M1M:	• Private school tuition		X
	• Tuition for college courses used to satisfy high school graduation requirements		X
Include on line 2 of Schedule M1ED or line 13 of Schedule M1M:	• Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*)	X	X
	• Tuition for summer camps primarily academic in focus, such as language or fine arts camps	X	X
	• Instructor fees for driver's education course if the school offers a class as part of the curriculum	X	X
Include on line 3 of Schedule M1ED or line 13 of Schedule M1M:	• Tutoring*	X	X
	• Music lessons*	X	X
Include on line 4 of Schedule M1ED or line 13 of Schedule M1M:	Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private, or home school day	X	X
Include on line 5 of Schedule M1ED or line 13 of Schedule M1M:	Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 6 of Schedule M1ED or line 13 of Schedule M1M:	Fees paid to others for transportation to and from school or field trips during the regular school day, if the school is in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin	X	X
Include on line 7 of Schedule M1ED or line 13 of Schedule M1M:	Home computer hardware and educational software <i>You may use up to \$200 to qualify for the credit and another \$200 for the subtraction.</i>	X	X
<p>*A qualified instructor is a person who is not the child's sibling, parent, or grandparent, and meets one of these requirements:</p> <ul style="list-style-type: none"> • Is a Minnesota licensed teacher or is directly supervised by a Minnesota-licensed teacher • Teaches in an accredited private school • Has a baccalaureate (B.A.) degree • Is a member of the Minnesota Music Teachers Association 			

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

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

Refund or Amount Due

Line 24—Your Refund

If line 23 is more than line 19, subtract line 19 from line 23, then subtract the amount, if any, on line 27. This is your 2023 Minnesota income tax refund. If the result is zero, you generally must still file your return. See "Am I required to file a Minnesota Income Tax Return?" on page 5 of these instructions.

Of the amount on line 24, you can:

- Have the entire refund deposited directly into a checking or savings account (see the line 25 instructions).
- Receive the entire refund in the mail as a paper check (skip lines 25, 26, 28, and 29).
- Apply all or a portion of your refund toward your 2024 estimated taxes. The remaining balance, if any, may be directly deposited into your bank account, or mailed to you.

We will deduct any amount you owe for Minnesota or federal debts, criminal fines, or a debt to a federal, state, or county agency, district court, qualifying hospital, or public library. If you participate in the Senior Citizens' Property Tax Deferral Program, we will apply your refund to your deferred property tax total. We will use your Social Security Number to identify you as the correct debtor. If your debt is less than your refund, you will receive the difference.

Generally, you must file your 2023 return no later than 3 1/2 years from the original due date or your right to receive the refund lapses.

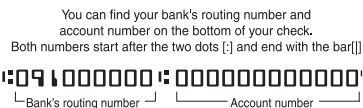
Line Instructions (cont.)

Line 25—Direct Deposit of Refund

Direct deposit is the safest and easiest way to get your tax refund. If you want the refund on line 24 to be directly deposited into your checking or savings account, enter the requested information on line 25. You must use an account not associated with any foreign banks.

The **routing number** must have nine digits. The **account number** may contain up to 17 digits, which includes numbers and letters. Leave out any hyphens, spaces, or symbols.

If the routing or account number is incorrect or is not accepted by your financial institution, we will send your refund as a paper check. We may also issue your refund by check if we adjusted your return or recaptured part of your refund to pay a debt you owe.



By completing line 25, you are authorizing us and your financial institution to initiate electronic credit entries and, if necessary, debit entries and adjustments for any credits made in error.

Line 26—Amount You Owe

If line 16 is more than line 19, you owe Minnesota income tax for 2023. Read the instructions for line 27 to determine if you must file Schedule M15, *Underpayment of Estimated Income Tax*.

Subtract line 23 from line 19, then add the amount, if any, from line 27. Enter the result on line 26. This is the Minnesota income tax you must pay. Pay your tax using one of the methods described in *Payment Options* on page 21 of these instructions.

If you are filing your return after April 15, 2024, you may owe a late payment penalty, a late filing penalty, and interest (see page 21 of these instructions). If you file a paper return and you include penalty and interest with your check payment, enclose a separate statement showing how you calculated the penalty and interest. Do not include penalties and interest on line 26.

Line 27—Penalty for Underpayment of 2023 Estimated Tax (Schedule M15)

You may owe a penalty if:

- Line 19 is more than line 23 and the difference is \$500 or more
- You did not make a required estimated tax payment on time, even if you have a refund

Complete Schedule M15 to determine if you owe a penalty. Enter the penalty, if any, on line 27 of Form M1. Also, subtract the penalty amount from line 24 or add it to line 26 of Form M1. Include Schedule M15 with your return.

To avoid this penalty next year, you may want to make larger 2024 estimated tax payments or ask your employer to increase your withholding.

Line 28 – Penalty and Interest

If you are filing your return after April 15, 2024, you may owe a late payment penalty or late filing penalty and interest. See “Is there a penalty for filing late?” and “Is there a penalty for paying late?” later in these instructions to determine what penalties may apply. See “How is interest on late payments calculated?” to help calculate any interest you may owe. If you owe penalty and interest and do not calculate it on your own, leave line 28 blank and file your return. We will calculate the amount for you and send you a bill for any amount due. If you entered an amount on line 24, subtract the amount you entered on line 28 from the amount line 24. If you entered an amount on line 26, add the amount from line 28 to line 26.

Lines 29 and 30—2024 Estimated Tax

If you are paying 2024 estimated tax, you may apply all or part of your 2023 refund to your 2024 estimated tax.

Once you choose to apply all or part of your 2023 refund to your 2024 estimated tax, it cannot be changed.

On line 29, enter the portion of line 24 you want refunded to you. On line 30, enter the amount from line 24 you want applied to your 2024 estimated tax. The total of lines 29 and 30 must equal line 24.

Payment Options/Penalty and Interest

Pay Electronically

Go to www.revenue.state.mn.us, and select **Make a Payment** under **Individuals**

Select **Bank Account** or **Credit or Debit Card*** and follow the prompts to make your payment. You cannot use a foreign bank account. Save the confirmation number and date stamp from your payment.

*We use a third-party vendor to process credit and debit card payments. A fee is charged for this service.

Pay by Check or Money Order

Go to our website at www.revenue.state.mn.us and select **Make a Payment** under **Individuals**. Then, select **Check or Money Order**. Use the **Payment Voucher System** to create a voucher.

If you are filing a paper return, send the voucher and your check or money order separately from your return to ensure that we properly credit your payment to your account. Your check authorizes us to make a one-time electronic fund transfer from your account. After the funds transfer is complete, we will destroy the physical check.

What if I cannot pay the full amount I owe by the due date?

Pay as much as you can when you file your tax return. Then, make monthly payments using a payment voucher until you receive a bill. After you get the bill, you can request a payment agreement by calling 651-556-3003 or 1-800-657-3909 or at www.revenue.state.mn.us.

For details about payment agreements, go to www.revenue.state.mn.us and enter **payment agreements** into the Search box.

Should I make estimated payments?

Make estimated payments if any of these apply:

- You expect to owe \$500 or more in Minnesota tax for 2024
- Minnesota tax was not withheld from your earnings
- Your income includes pensions, commissions, dividends or other sources not subject to withholding

To determine how much you owe, subtract your withholding and tax credits from the tax on your earnings. For details on how to estimate and pay your tax, visit our website and enter **estimated tax** into the Search box.

To make estimated payments electronically, choose **Make a Payment** under **Individuals**. To pay by check, go to www.revenue.state.mn.us and choose **Make a Payment** under **Individuals**. Then, choose **Check or Money Order** and use the **Payment Voucher System** to create a payment voucher. Send your voucher and check to the address on the voucher. You may print multiple vouchers for estimated payments.

Is there a penalty for filing late?

The due date to file a return for 2023 is April 15. There is no late filing penalty if your return is filed by October 15, for most individuals. **If your return is not filed by October 15, we will charge a 5% late filing penalty on the unpaid tax.**

Most individuals must pay by April 15, even if you filed an extension for your federal return. If you cannot pay the full amount due, file your return and pay as much as you can by the due date to reduce penalties and interest.

Is there a penalty for paying late?

We will charge a 4% late payment penalty of the unpaid amount due if you do not pay what you owe by the due date, even if you file your return within six months of the filing deadline.

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

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

Penalty and Interest (cont.)

Are there other penalties?

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

We can charge civil and criminal penalties for:

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

How is interest on late payments calculated?

Use the worksheet below to calculate interest you owe. We will charge interest on any unpaid tax and penalty after April 15, 2024. The interest rate is determined each year. The interest rate to enter on step 7 is 8% for 2024.

If the days fall in more than one calendar year, do not include days beyond December 31, 2024 on steps 9 and 16. Determine the interest due for later calendar years using steps 7 through 11 and steps 16 through 18 separately for each year and using the appropriate interest rate on step 7. When completing these additional steps, use December 31 of the prior year on steps 9 and 16, and then add the result of these additional steps to the result of the worksheet below.

1	Total tax due from line 26 of Form M1	_____
2	Tax paid by April 15, 2024	_____
3	Subtract step 2 from step 1	_____
4	Divide step 3 by step 1. If the result is less than 10% and you are filing by October 15, enter 0 on step 5 and go to step 6 ..	_____
5	Late payment penalty. Multiply step 3 by 4%	_____
6	Add steps 3 and 5.	_____
7	Interest rate for the tax year	_____
8	Multiply step 6 by step 7	_____
9	Number of days after April 15 you paid the tax.	_____
10	Divide step 9 by 365 (carry to five decimal places)	_____
11	Interest on late payment penalty and late taxes. Multiply step 8 by step 10	_____
	If filing and paying in full before October 15, skip steps 12 through 18 and go to step 19.	
12	Late filing penalty. Was your return filed on or before October 15, 2024? If yes, enter 0. If no, multiply step 3 by 5% (.05)	_____
13	Extended delinquency penalty. Multiply step 3 by 5% (.05)	_____
14	Add steps 12 and 13.	_____
15	Multiply step 14 by step 7.	_____
16	Number of days paid past October 15	_____
17	Divide step 16 by 365	_____
18	Interest on late file and extended delinquency penalty. Multiply step 15 by step 17	_____
19	Add steps 5, 11, 14, and 18. Include the result on line 28 for Form M1	_____

Other Information

Separation of Liability

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

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

Filing on Behalf of a Deceased Person

If a person died before filing a 2023 tax return and had income that meets the minimum filing requirement for 2023, the spouse or personal representative must file a Minnesota income tax return for the deceased person (decedent). The return must have the same filing status used to file the decedent's federal return. To file a Minnesota income tax return for a decedent, enter the decedent's name and your name on the return and print "DECD" and the date of death after the decedent's last name. For more information, see Income Tax Fact Sheet 9, *Filing on Behalf of a Deceased Taxpayer*.

Claiming a Refund on Behalf of a Deceased Person

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

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

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

Amending your Return and Reporting Federal Changes

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

You have 180 days to amend your Minnesota return from either of these dates:

- The date the IRS notifies you of a change they made to your federal return
- The date you amend your federal return and it affects your Minnesota return.

If the IRS changes your return and the changes **do not** affect your Minnesota return, you have 180 days to send us a letter of explanation. We will charge a 10% penalty on any additional tax and have six more years to audit your return if you fail to report federal changes within 180 days.

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

Minnesota Department of Revenue
Mail Station 7703
600 N. Robert St.
St. Paul, MN 55146-7703

Return Authorization Checkbox

Check this box to authorize Revenue to discuss this return with the preparer or the third-party designee indicated on your federal return. This authority allows us to discuss with your preparer these items from this return: line item details; tax due on original and adjustments made during processing; penalty or interest due; documents received or sent like a tax order or bill; and dates and amounts of payments, credits, or refunds. The authority also allows your preparer to cancel direct deposit or debit payments and submit an abatement request.

The authority granted by a marked return checkbox is valid for one year after the due date for current original returns, or one year from the date the form was submitted for amended and noncurrent original returns. Checking the box does not give your preparer or third-party designee the authority to sign any tax documents on your behalf, represent you at any audit or appeals conference, or discuss abatement progress. For these types of authorities, file Form REV184i, *Individual or Sole Proprietor Power of Attorney*, with Revenue.

Taxpayer Rights Advocate

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

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

Call: 651-556-6013
Email: dor.tra@state.mn.us

Military Personnel

Did you serve in a combat zone at any time during 2023?

You are eligible for a credit of \$120 for each month you served in a combat zone or hazardous duty area if Minnesota is your state of legal residence (domicile). You can claim this credit for months served in years 2020, 2021, 2022, and 2023. Complete Form M99, *Credit for Military Service in a Combat Zone*, and mail it to the department with the required information listed on Form M99.

You may also file Form M99 electronically. Go to www.revenue.state.mn.us and enter **M99** into the Search box.

Am I a Minnesota resident?

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

Military personnel who are part-year residents or nonresidents: When determining if you are required to file a Minnesota return using the steps on page 6, do not include:

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

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

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

- Your spouse was present in Minnesota in compliance with military orders
- Your spouse was domiciled in a state other than Minnesota
- You were in Minnesota solely to be with your spouse

Subtractions

Minnesota residents who are in the military can take a subtraction for military pay if they included it in adjusted gross income, including Active Guard Reserve (AGR) Program pay earned under U.S. Code, Title 32. Use Schedule M1M, *Income Additions and Subtractions*, to claim these subtractions.

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

If another state taxed your nonmilitary income while you were a Minnesota resident, you may qualify for a credit for taxes paid to another state (see Schedule M1CR, *Credit for Income Tax Paid to Another State*, or Schedule M1RCR, *Credit for Taxes Paid to Wisconsin*).

Military Pensions

You may subtract from taxable income certain types of military pensions or other military retirement pay. To claim this subtraction, you must have included the qualifying income in your federal adjusted gross income. Report this subtraction on line 25 of Schedule M1M. If you claim this subtraction, you cannot claim the Credit for Past Military Service.

Extensions

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

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

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

2023 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
0	20	0	0	0	0
20	100	3	3	3	3
100	200	8	8	8	8
200	300	13	13	13	13
300	400	19	19	19	19
400	500	24	24	24	24
500	600	29	29	29	29
600	700	35	35	35	35
700	800	40	40	40	40
800	900	45	45	45	45
900	1,000	51	51	51	51
1,000	1,100	56	56	56	56
1,100	1,200	62	62	62	62
1,200	1,300	67	67	67	67
1,300	1,400	72	72	72	72
1,400	1,500	78	78	78	78
1,500	1,600	83	83	83	83
1,600	1,700	88	88	88	88
1,700	1,800	94	94	94	94
1,800	1,900	99	99	99	99
1,900	2,000	104	104	104	104
2,000	2,100	110	110	110	110
2,100	2,200	115	115	115	115
2,200	2,300	120	120	120	120
2,300	2,400	126	126	126	126
2,400	2,500	131	131	131	131
2,500	2,600	136	136	136	136
2,600	2,700	142	142	142	142
2,700	2,800	147	147	147	147
2,800	2,900	152	152	152	152
2,900	3,000	158	158	158	158
3,000	3,100	163	163	163	163
3,100	3,200	169	169	169	169
3,200	3,300	174	174	174	174
3,300	3,400	179	179	179	179
3,400	3,500	185	185	185	185
3,500	3,600	190	190	190	190
3,600	3,700	195	195	195	195
3,700	3,800	201	201	201	201
3,800	3,900	206	206	206	206
3,900	4,000	211	211	211	211
4,000	4,100	217	217	217	217
4,100	4,200	222	222	222	222
4,200	4,300	227	227	227	227
4,300	4,400	233	233	233	233
4,400	4,500	238	238	238	238
4,500	4,600	243	243	243	243
4,600	4,700	249	249	249	249
4,700	4,800	254	254	254	254
4,800	4,900	259	259	259	259
4,900	5,000	265	265	265	265
5,000	5,100	270	270	270	270
5,100	5,200	276	276	276	276
5,200	5,300	281	281	281	281
5,300	5,400	286	286	286	286
5,400	5,500	292	292	292	292
5,500	5,600	297	297	297	297
5,600	5,700	302	302	302	302
5,700	5,800	308	308	308	308
5,800	5,900	313	313	313	313
5,900	6,000	318	318	318	318
6,000	6,100	324	324	324	324
6,100	6,200	329	329	329	329
6,200	6,300	334	334	334	334

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
6,300	6,400	340	340	340	340
6,400	6,500	345	345	345	345
6,500	6,600	350	350	350	350
6,600	6,700	356	356	356	356
6,700	6,800	361	361	361	361
6,800	6,900	366	366	366	366
6,900	7,000	372	372	372	372
7,000	7,100	377	377	377	377
7,100	7,200	383	383	383	383
7,200	7,300	388	388	388	388
7,300	7,400	393	393	393	393
7,400	7,500	399	399	399	399
7,500	7,600	404	404	404	404
7,600	7,700	409	409	409	409
7,700	7,800	415	415	415	415
7,800	7,900	420	420	420	420
7,900	8,000	425	425	425	425
8,000	8,100	431	431	431	431
8,100	8,200	436	436	436	436
8,200	8,300	441	441	441	441
8,300	8,400	447	447	447	447
8,400	8,500	452	452	452	452
8,500	8,600	457	457	457	457
8,600	8,700	463	463	463	463
8,700	8,800	468	468	468	468
8,800	8,900	473	473	473	473
8,900	9,000	479	479	479	479
9,000	9,100	484	484	484	484
9,100	9,200	490	490	490	490
9,200	9,300	495	495	495	495
9,300	9,400	500	500	500	500
9,400	9,500	506	506	506	506
9,500	9,600	511	511	511	511
9,600	9,700	516	516	516	516
9,700	9,800	522	522	522	522
9,800	9,900	527	527	527	527
9,900	10,000	532	532	532	532
10,000	10,100	538	538	538	538
10,100	10,200	543	543	543	543
10,200	10,300	548	548	548	548
10,300	10,400	554	554	554	554
10,400	10,500	559	559	559	559
10,500	10,600	564	564	564	564
10,600	10,700	570	570	570	570
10,700	10,800	575	575	575	575
10,800	10,900	580	580	580	580
10,900	11,000	586	586	586	586
11,000	11,100	591	591	591	591
11,100	11,200	597	597	597	597
11,200	11,300	602	602	602	602
11,300	11,400	607	607	607	607
11,400	11,500	613	613	613	613
11,500	11,600	618	618	618	618
11,600	11,700	623	623	623	623
11,700	11,800	629	629	629	629
11,800	11,900	634	634	634	634
11,900	12,000	639	639	639	639
12,000	12,100	645	645	645	645
12,100	12,200	650	650	650	650
12,200	12,300	655	655	655	655
12,300	12,400	661	661	661	661
12,400	12,500	666	666	666	666
12,500	12,600	671	671	671	671
12,600	12,700	677	677	677	677

2023 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
12,700	12,800	682	682	682	682
12,800	12,900	687	687	687	687
12,900	13,000	693	693	693	693
13,000	13,100	698	698	698	698
13,100	13,200	704	704	704	704
13,200	13,300	709	709	709	709
13,300	13,400	714	714	714	714
13,400	13,500	720	720	720	720
13,500	13,600	725	725	725	725
13,600	13,700	730	730	730	730
13,700	13,800	736	736	736	736
13,800	13,900	741	741	741	741
13,900	14,000	746	746	746	746
14,000	14,100	752	752	752	752
14,100	14,200	757	757	757	757
14,200	14,300	762	762	762	762
14,300	14,400	768	768	768	768
14,400	14,500	773	773	773	773
14,500	14,600	778	778	778	778
14,600	14,700	784	784	784	784
14,700	14,800	789	789	789	789
14,800	14,900	794	794	794	794
14,900	15,000	800	800	800	800
15,000	15,100	805	805	805	805
15,100	15,200	811	811	811	811
15,200	15,300	816	816	816	816
15,300	15,400	821	821	821	821
15,400	15,500	827	827	827	827
15,500	15,600	832	832	832	832
15,600	15,700	837	837	837	837
15,700	15,800	843	843	843	843
15,800	15,900	848	848	848	848
15,900	16,000	853	853	853	853
16,000	16,100	859	859	859	859
16,100	16,200	864	864	864	864
16,200	16,300	869	869	869	869
16,300	16,400	875	875	875	875
16,400	16,500	880	880	880	880
16,500	16,600	885	885	885	885
16,600	16,700	891	891	891	891
16,700	16,800	896	896	896	896
16,800	16,900	901	901	901	901
16,900	17,000	907	907	907	907
17,000	17,100	912	912	912	912
17,100	17,200	918	918	918	918
17,200	17,300	923	923	923	923
17,300	17,400	928	928	928	928
17,400	17,500	934	934	934	934
17,500	17,600	939	939	939	939
17,600	17,700	944	944	944	944
17,700	17,800	950	950	950	950
17,800	17,900	955	955	955	955
17,900	18,000	960	960	960	960
18,000	18,100	966	966	966	966
18,100	18,200	971	971	971	971
18,200	18,300	976	976	976	976
18,300	18,400	982	982	982	982
18,400	18,500	987	987	987	987
18,500	18,600	992	992	992	992
18,600	18,700	998	998	998	998
18,700	18,800	1,003	1,003	1,003	1,003
18,800	18,900	1,008	1,008	1,008	1,008
18,900	19,000	1,014	1,014	1,014	1,014
19,000	19,100	1,019	1,019	1,019	1,019

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
19,100	19,200	1,025	1,025	1,025	1,025
19,200	19,300	1,030	1,030	1,030	1,030
19,300	19,400	1,035	1,035	1,035	1,035
19,400	19,500	1,041	1,041	1,041	1,041
19,500	19,600	1,046	1,046	1,046	1,046
19,600	19,700	1,051	1,051	1,051	1,051
19,700	19,800	1,057	1,057	1,057	1,057
19,800	19,900	1,062	1,062	1,062	1,062
19,900	20,000	1,067	1,067	1,067	1,067
20,000	20,100	1,073	1,073	1,073	1,073
20,100	20,200	1,078	1,078	1,078	1,078
20,200	20,300	1,083	1,083	1,083	1,083
20,300	20,400	1,089	1,089	1,089	1,089
20,400	20,500	1,094	1,094	1,094	1,094
20,500	20,600	1,099	1,099	1,099	1,099
20,600	20,700	1,105	1,105	1,105	1,105
20,700	20,800	1,110	1,110	1,110	1,110
20,800	20,900	1,115	1,115	1,115	1,115
20,900	21,000	1,121	1,121	1,121	1,121
21,000	21,100	1,126	1,126	1,126	1,126
21,100	21,200	1,132	1,132	1,132	1,132
21,200	21,300	1,137	1,137	1,137	1,137
21,300	21,400	1,142	1,142	1,142	1,142
21,400	21,500	1,148	1,148	1,148	1,148
21,500	21,600	1,153	1,153	1,153	1,153
21,600	21,700	1,158	1,158	1,158	1,158
21,700	21,800	1,164	1,164	1,164	1,164
21,800	21,900	1,169	1,169	1,169	1,169
21,900	22,000	1,174	1,174	1,174	1,174
22,000	22,100	1,180	1,180	1,181	1,180
22,100	22,200	1,185	1,185	1,188	1,185
22,200	22,300	1,190	1,190	1,194	1,190
22,300	22,400	1,196	1,196	1,201	1,196
22,400	22,500	1,201	1,201	1,208	1,201
22,500	22,600	1,206	1,206	1,215	1,206
22,600	22,700	1,212	1,212	1,222	1,212
22,700	22,800	1,217	1,217	1,228	1,217
22,800	22,900	1,222	1,222	1,235	1,222
22,900	23,000	1,228	1,228	1,242	1,228
23,000	23,100	1,233	1,233	1,249	1,233
23,100	23,200	1,239	1,239	1,256	1,239
23,200	23,300	1,244	1,244	1,262	1,244
23,300	23,400	1,249	1,249	1,269	1,249
23,400	23,500	1,255	1,255	1,276	1,255
23,500	23,600	1,260	1,260	1,283	1,260
23,600	23,700	1,265	1,265	1,290	1,265
23,700	23,800	1,271	1,271	1,296	1,271
23,800	23,900	1,276	1,276	1,303	1,276
23,900	24,000	1,281	1,281	1,310	1,281
24,000	24,100	1,287	1,287	1,317	1,287
24,100	24,200	1,292	1,292	1,324	1,292
24,200	24,300	1,297	1,297	1,330	1,297
24,300	24,400	1,303	1,303	1,337	1,303
24,400	24,500	1,308	1,308	1,344	1,308
24,500	24,600	1,313	1,313	1,351	1,313
24,600	24,700	1,319	1,319	1,358	1,319
24,700	24,800	1,324	1,324	1,364	1,324
24,800	24,900	1,329	1,329	1,371	1,329
24,900	25,000	1,335	1,335	1,378	1,335
25,000	25,100	1,340	1,340	1,385	1,340
25,100	25,200	1,346	1,346	1,392	1,346
25,200	25,300	1,351	1,351	1,398	1,351
25,300	25,400	1,356	1,356	1,405	1,356
25,400	25,500	1,362	1,362	1,412	1,362

2023 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
25,500	25,600	1,367	1,367	1,419	1,367
25,600	25,700	1,372	1,372	1,426	1,372
25,700	25,800	1,378	1,378	1,432	1,378
25,800	25,900	1,383	1,383	1,439	1,383
25,900	26,000	1,388	1,388	1,446	1,388
26,000	26,100	1,394	1,394	1,453	1,394
26,100	26,200	1,399	1,399	1,460	1,399
26,200	26,300	1,404	1,404	1,466	1,404
26,300	26,400	1,410	1,410	1,473	1,410
26,400	26,500	1,415	1,415	1,480	1,415
26,500	26,600	1,420	1,420	1,487	1,420
26,600	26,700	1,426	1,426	1,494	1,426
26,700	26,800	1,431	1,431	1,500	1,431
26,800	26,900	1,436	1,436	1,507	1,436
26,900	27,000	1,442	1,442	1,514	1,442
27,000	27,100	1,447	1,447	1,521	1,447
27,100	27,200	1,453	1,453	1,528	1,453
27,200	27,300	1,458	1,458	1,534	1,458
27,300	27,400	1,463	1,463	1,541	1,463
27,400	27,500	1,469	1,469	1,548	1,469
27,500	27,600	1,474	1,474	1,555	1,474
27,600	27,700	1,479	1,479	1,562	1,479
27,700	27,800	1,485	1,485	1,568	1,485
27,800	27,900	1,490	1,490	1,575	1,490
27,900	28,000	1,495	1,495	1,582	1,495
28,000	28,100	1,501	1,501	1,589	1,501
28,100	28,200	1,506	1,506	1,596	1,506
28,200	28,300	1,511	1,511	1,602	1,511
28,300	28,400	1,517	1,517	1,609	1,517
28,400	28,500	1,522	1,522	1,616	1,522
28,500	28,600	1,527	1,527	1,623	1,527
28,600	28,700	1,533	1,533	1,630	1,533
28,700	28,800	1,538	1,538	1,636	1,538
28,800	28,900	1,543	1,543	1,643	1,543
28,900	29,000	1,549	1,549	1,650	1,549
29,000	29,100	1,554	1,554	1,657	1,554
29,100	29,200	1,560	1,560	1,664	1,560
29,200	29,300	1,565	1,565	1,670	1,565
29,300	29,400	1,570	1,570	1,677	1,570
29,400	29,500	1,576	1,576	1,684	1,576
29,500	29,600	1,581	1,581	1,691	1,581
29,600	29,700	1,586	1,586	1,698	1,586
29,700	29,800	1,592	1,592	1,704	1,592
29,800	29,900	1,597	1,597	1,711	1,597
29,900	30,000	1,602	1,602	1,718	1,602
30,000	30,100	1,608	1,608	1,725	1,608
30,100	30,200	1,614	1,613	1,732	1,613
30,200	30,300	1,621	1,618	1,738	1,618
30,300	30,400	1,628	1,624	1,745	1,624
30,400	30,500	1,635	1,629	1,752	1,629
30,500	30,600	1,641	1,634	1,759	1,634
30,600	30,700	1,648	1,640	1,766	1,640
30,700	30,800	1,655	1,645	1,772	1,645
30,800	30,900	1,662	1,650	1,779	1,650
30,900	31,000	1,669	1,656	1,786	1,656
31,000	31,100	1,675	1,661	1,793	1,661
31,100	31,200	1,682	1,667	1,800	1,667
31,200	31,300	1,689	1,672	1,806	1,672
31,300	31,400	1,696	1,677	1,813	1,677
31,400	31,500	1,703	1,683	1,820	1,683
31,500	31,600	1,709	1,688	1,827	1,688
31,600	31,700	1,716	1,693	1,834	1,693
31,700	31,800	1,723	1,699	1,840	1,699
31,800	31,900	1,730	1,704	1,847	1,704

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
31,900	32,000	1,737	1,709	1,854	1,709
32,000	32,100	1,743	1,715	1,861	1,715
32,100	32,200	1,750	1,720	1,868	1,720
32,200	32,300	1,757	1,725	1,874	1,725
32,300	32,400	1,764	1,731	1,881	1,731
32,400	32,500	1,771	1,736	1,888	1,736
32,500	32,600	1,777	1,741	1,895	1,741
32,600	32,700	1,784	1,747	1,902	1,747
32,700	32,800	1,791	1,752	1,908	1,752
32,800	32,900	1,798	1,757	1,915	1,757
32,900	33,000	1,805	1,763	1,922	1,763
33,000	33,100	1,811	1,768	1,929	1,768
33,100	33,200	1,818	1,774	1,936	1,774
33,200	33,300	1,825	1,779	1,942	1,779
33,300	33,400	1,832	1,784	1,949	1,784
33,400	33,500	1,839	1,790	1,956	1,790
33,500	33,600	1,845	1,795	1,963	1,795
33,600	33,700	1,852	1,800	1,970	1,800
33,700	33,800	1,859	1,806	1,976	1,806
33,800	33,900	1,866	1,811	1,983	1,811
33,900	34,000	1,873	1,816	1,990	1,816
34,000	34,100	1,879	1,822	1,997	1,822
34,100	34,200	1,886	1,827	2,004	1,827
34,200	34,300	1,893	1,832	2,010	1,832
34,300	34,400	1,900	1,838	2,017	1,838
34,400	34,500	1,907	1,843	2,024	1,843
34,500	34,600	1,913	1,848	2,031	1,848
34,600	34,700	1,920	1,854	2,038	1,854
34,700	34,800	1,927	1,859	2,044	1,859
34,800	34,900	1,934	1,864	2,051	1,864
34,900	35,000	1,941	1,870	2,058	1,870
35,000	35,100	1,947	1,875	2,065	1,875
35,100	35,200	1,954	1,881	2,072	1,881
35,200	35,300	1,961	1,886	2,078	1,886
35,300	35,400	1,968	1,891	2,085	1,891
35,400	35,500	1,975	1,897	2,092	1,897
35,500	35,600	1,981	1,902	2,099	1,902
35,600	35,700	1,988	1,907	2,106	1,907
35,700	35,800	1,995	1,913	2,112	1,913
35,800	35,900	2,002	1,918	2,119	1,918
35,900	36,000	2,009	1,923	2,126	1,923
36,000	36,100	2,015	1,929	2,133	1,929
36,100	36,200	2,022	1,934	2,140	1,934
36,200	36,300	2,029	1,939	2,146	1,939
36,300	36,400	2,036	1,945	2,153	1,945
36,400	36,500	2,043	1,950	2,160	1,950
36,500	36,600	2,049	1,955	2,167	1,955
36,600	36,700	2,056	1,961	2,174	1,961
36,700	36,800	2,063	1,966	2,180	1,966
36,800	36,900	2,070	1,971	2,187	1,971
36,900	37,000	2,077	1,977	2,194	1,977
37,000	37,100	2,083	1,982	2,201	1,983
37,100	37,200	2,090	1,988	2,208	1,990
37,200	37,300	2,097	1,993	2,214	1,996
37,300	37,400	2,104	1,998	2,221	2,003
37,400	37,500	2,111	2,004	2,228	2,010
37,500	37,600	2,117	2,009	2,235	2,017
37,600	37,700	2,124	2,014	2,242	2,024
37,700	37,800	2,131	2,020	2,248	2,030
37,800	37,900	2,138	2,025	2,255	2,037
37,900	38,000	2,145	2,030	2,262	2,044
38,000	38,100	2,151	2,036	2,269	2,051
38,100	38,200	2,158	2,041	2,276	2,058
38,200	38,300	2,165	2,046	2,282	2,064

2023 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
38,300	38,400	2,172	2,052	2,289	2,071
38,400	38,500	2,179	2,057	2,296	2,078
38,500	38,600	2,185	2,062	2,303	2,085
38,600	38,700	2,192	2,068	2,310	2,092
38,700	38,800	2,199	2,073	2,316	2,098
38,800	38,900	2,206	2,078	2,323	2,105
38,900	39,000	2,213	2,084	2,330	2,112
39,000	39,100	2,219	2,089	2,337	2,119
39,100	39,200	2,226	2,095	2,344	2,126
39,200	39,300	2,233	2,100	2,350	2,132
39,300	39,400	2,240	2,105	2,357	2,139
39,400	39,500	2,247	2,111	2,364	2,146
39,500	39,600	2,253	2,116	2,371	2,153
39,600	39,700	2,260	2,121	2,378	2,160
39,700	39,800	2,267	2,127	2,384	2,166
39,800	39,900	2,274	2,132	2,391	2,173
39,900	40,000	2,281	2,137	2,398	2,180
40,000	40,100	2,287	2,143	2,405	2,187
40,100	40,200	2,294	2,148	2,412	2,194
40,200	40,300	2,301	2,153	2,418	2,200
40,300	40,400	2,308	2,159	2,425	2,207
40,400	40,500	2,315	2,164	2,432	2,214
40,500	40,600	2,321	2,169	2,439	2,221
40,600	40,700	2,328	2,175	2,446	2,228
40,700	40,800	2,335	2,180	2,452	2,234
40,800	40,900	2,342	2,185	2,459	2,241
40,900	41,000	2,349	2,191	2,466	2,248
41,000	41,100	2,355	2,196	2,473	2,255
41,100	41,200	2,362	2,202	2,480	2,262
41,200	41,300	2,369	2,207	2,486	2,268
41,300	41,400	2,376	2,212	2,493	2,275
41,400	41,500	2,383	2,218	2,500	2,282
41,500	41,600	2,389	2,223	2,507	2,289
41,600	41,700	2,396	2,228	2,514	2,296
41,700	41,800	2,403	2,234	2,520	2,302
41,800	41,900	2,410	2,239	2,527	2,309
41,900	42,000	2,417	2,244	2,534	2,316
42,000	42,100	2,423	2,250	2,541	2,323
42,100	42,200	2,430	2,255	2,548	2,330
42,200	42,300	2,437	2,260	2,554	2,336
42,300	42,400	2,444	2,266	2,561	2,343
42,400	42,500	2,451	2,271	2,568	2,350
42,500	42,600	2,457	2,276	2,575	2,357
42,600	42,700	2,464	2,282	2,582	2,364
42,700	42,800	2,471	2,287	2,588	2,370
42,800	42,900	2,478	2,292	2,595	2,377
42,900	43,000	2,485	2,298	2,602	2,384
43,000	43,100	2,491	2,303	2,609	2,391
43,100	43,200	2,498	2,309	2,616	2,398
43,200	43,300	2,505	2,314	2,622	2,404
43,300	43,400	2,512	2,319	2,629	2,411
43,400	43,500	2,519	2,325	2,636	2,418
43,500	43,600	2,525	2,330	2,643	2,425
43,600	43,700	2,532	2,335	2,650	2,432
43,700	43,800	2,539	2,341	2,656	2,438
43,800	43,900	2,546	2,346	2,663	2,445
43,900	44,000	2,553	2,351	2,670	2,452
44,000	44,100	2,559	2,358	2,677	2,459
44,100	44,200	2,566	2,365	2,684	2,466
44,200	44,300	2,573	2,372	2,690	2,472
44,300	44,400	2,580	2,379	2,697	2,479
44,400	44,500	2,587	2,385	2,704	2,486
44,500	44,600	2,593	2,392	2,711	2,493
44,600	44,700	2,600	2,399	2,718	2,500

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
44,700	44,800	2,607	2,406	2,724	2,506
44,800	44,900	2,614	2,413	2,731	2,513
44,900	45,000	2,621	2,419	2,738	2,520
45,000	45,100	2,627	2,426	2,745	2,527
45,100	45,200	2,634	2,433	2,752	2,534
45,200	45,300	2,641	2,440	2,758	2,540
45,300	45,400	2,648	2,447	2,765	2,547
45,400	45,500	2,655	2,453	2,772	2,554
45,500	45,600	2,661	2,460	2,779	2,561
45,600	45,700	2,668	2,467	2,786	2,568
45,700	45,800	2,675	2,474	2,792	2,574
45,800	45,900	2,682	2,481	2,799	2,581
45,900	46,000	2,689	2,487	2,806	2,588
46,000	46,100	2,695	2,494	2,813	2,595
46,100	46,200	2,702	2,501	2,820	2,602
46,200	46,300	2,709	2,508	2,826	2,608
46,300	46,400	2,716	2,515	2,833	2,615
46,400	46,500	2,723	2,521	2,840	2,622
46,500	46,600	2,729	2,528	2,847	2,629
46,600	46,700	2,736	2,535	2,854	2,636
46,700	46,800	2,743	2,542	2,860	2,642
46,800	46,900	2,750	2,549	2,867	2,649
46,900	47,000	2,757	2,555	2,874	2,656
47,000	47,100	2,763	2,562	2,881	2,663
47,100	47,200	2,770	2,569	2,888	2,670
47,200	47,300	2,777	2,576	2,894	2,676
47,300	47,400	2,784	2,583	2,901	2,683
47,400	47,500	2,791	2,589	2,908	2,690
47,500	47,600	2,797	2,596	2,915	2,697
47,600	47,700	2,804	2,603	2,922	2,704
47,700	47,800	2,811	2,610	2,928	2,710
47,800	47,900	2,818	2,617	2,935	2,717
47,900	48,000	2,825	2,623	2,942	2,724
48,000	48,100	2,831	2,630	2,949	2,731
48,100	48,200	2,838	2,637	2,956	2,738
48,200	48,300	2,845	2,644	2,962	2,744
48,300	48,400	2,852	2,651	2,969	2,751
48,400	48,500	2,859	2,657	2,976	2,758
48,500	48,600	2,865	2,664	2,983	2,765
48,600	48,700	2,872	2,671	2,990	2,772
48,700	48,800	2,879	2,678	2,996	2,778
48,800	48,900	2,886	2,685	3,003	2,785
48,900	49,000	2,893	2,691	3,010	2,792
49,000	49,100	2,899	2,698	3,017	2,799
49,100	49,200	2,906	2,705	3,024	2,806
49,200	49,300	2,913	2,712	3,030	2,812
49,300	49,400	2,920	2,719	3,037	2,819
49,400	49,500	2,927	2,725	3,044	2,826
49,500	49,600	2,933	2,732	3,051	2,833
49,600	49,700	2,940	2,739	3,058	2,840
49,700	49,800	2,947	2,746	3,064	2,846
49,800	49,900	2,954	2,753	3,071	2,853
49,900	50,000	2,961	2,759	3,078	2,860
50,000	50,100	2,967	2,766	3,085	2,867
50,100	50,200	2,974	2,773	3,092	2,874
50,200	50,300	2,981	2,780	3,098	2,880
50,300	50,400	2,988	2,787	3,105	2,887
50,400	50,500	2,995	2,793	3,112	2,894
50,500	50,600	3,001	2,800	3,119	2,901
50,600	50,700	3,008	2,807	3,126	2,908
50,700	50,800	3,015	2,814	3,132	2,914
50,800	50,900	3,022	2,821	3,139	2,921
50,900	51,000	3,029	2,827	3,146	2,928
51,000	51,100	3,035	2,834	3,153	2,935

2023 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
51,100	51,200	3,042	2,841	3,160	2,942
51,200	51,300	3,049	2,848	3,166	2,948
51,300	51,400	3,056	2,855	3,173	2,955
51,400	51,500	3,063	2,861	3,180	2,962
51,500	51,600	3,069	2,868	3,187	2,969
51,600	51,700	3,076	2,875	3,194	2,976
51,700	51,800	3,083	2,882	3,200	2,982
51,800	51,900	3,090	2,889	3,207	2,989
51,900	52,000	3,097	2,895	3,214	2,996
52,000	52,100	3,103	2,902	3,221	3,003
52,100	52,200	3,110	2,909	3,228	3,010
52,200	52,300	3,117	2,916	3,234	3,016
52,300	52,400	3,124	2,923	3,241	3,023
52,400	52,500	3,131	2,929	3,248	3,030
52,500	52,600	3,137	2,936	3,255	3,037
52,600	52,700	3,144	2,943	3,262	3,044
52,700	52,800	3,151	2,950	3,268	3,050
52,800	52,900	3,158	2,957	3,275	3,057
52,900	53,000	3,165	2,963	3,282	3,064
53,000	53,100	3,171	2,970	3,289	3,071
53,100	53,200	3,178	2,977	3,296	3,078
53,200	53,300	3,185	2,984	3,302	3,084
53,300	53,400	3,192	2,991	3,309	3,091
53,400	53,500	3,199	2,997	3,316	3,098
53,500	53,600	3,205	3,004	3,323	3,105
53,600	53,700	3,212	3,011	3,330	3,112
53,700	53,800	3,219	3,018	3,336	3,118
53,800	53,900	3,226	3,025	3,343	3,125
53,900	54,000	3,233	3,031	3,350	3,132
54,000	54,100	3,239	3,038	3,357	3,139
54,100	54,200	3,246	3,045	3,364	3,146
54,200	54,300	3,253	3,052	3,370	3,152
54,300	54,400	3,260	3,059	3,377	3,159
54,400	54,500	3,267	3,065	3,384	3,166
54,500	54,600	3,273	3,072	3,391	3,173
54,600	54,700	3,280	3,079	3,398	3,180
54,700	54,800	3,287	3,086	3,404	3,186
54,800	54,900	3,294	3,093	3,411	3,193
54,900	55,000	3,301	3,099	3,418	3,200
55,000	55,100	3,307	3,106	3,425	3,207
55,100	55,200	3,314	3,113	3,432	3,214
55,200	55,300	3,321	3,120	3,438	3,220
55,300	55,400	3,328	3,127	3,445	3,227
55,400	55,500	3,335	3,133	3,452	3,234
55,500	55,600	3,341	3,140	3,459	3,241
55,600	55,700	3,348	3,147	3,466	3,248
55,700	55,800	3,355	3,154	3,472	3,254
55,800	55,900	3,362	3,161	3,479	3,261
55,900	56,000	3,369	3,167	3,486	3,268
56,000	56,100	3,375	3,174	3,493	3,275
56,100	56,200	3,382	3,181	3,500	3,282
56,200	56,300	3,389	3,188	3,506	3,288
56,300	56,400	3,396	3,195	3,513	3,295
56,400	56,500	3,403	3,201	3,520	3,302
56,500	56,600	3,409	3,208	3,527	3,309
56,600	56,700	3,416	3,215	3,534	3,316
56,700	56,800	3,423	3,222	3,540	3,322
56,800	56,900	3,430	3,229	3,547	3,329
56,900	57,000	3,437	3,235	3,554	3,336
57,000	57,100	3,443	3,242	3,561	3,343
57,100	57,200	3,450	3,249	3,568	3,350
57,200	57,300	3,457	3,256	3,574	3,356
57,300	57,400	3,464	3,263	3,581	3,363
57,400	57,500	3,471	3,269	3,588	3,370

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
57,500	57,600	3,477	3,276	3,595	3,377
57,600	57,700	3,484	3,283	3,602	3,384
57,700	57,800	3,491	3,290	3,608	3,390
57,800	57,900	3,498	3,297	3,615	3,397
57,900	58,000	3,505	3,303	3,622	3,404
58,000	58,100	3,511	3,310	3,629	3,411
58,100	58,200	3,518	3,317	3,636	3,418
58,200	58,300	3,525	3,324	3,642	3,424
58,300	58,400	3,532	3,331	3,649	3,431
58,400	58,500	3,539	3,337	3,656	3,438
58,500	58,600	3,545	3,344	3,663	3,445
58,600	58,700	3,552	3,351	3,670	3,452
58,700	58,800	3,559	3,358	3,676	3,458
58,800	58,900	3,566	3,365	3,683	3,465
58,900	59,000	3,573	3,371	3,690	3,472
59,000	59,100	3,579	3,378	3,697	3,479
59,100	59,200	3,586	3,385	3,704	3,486
59,200	59,300	3,593	3,392	3,710	3,492
59,300	59,400	3,600	3,399	3,717	3,499
59,400	59,500	3,607	3,405	3,724	3,506
59,500	59,600	3,613	3,412	3,731	3,513
59,600	59,700	3,620	3,419	3,738	3,520
59,700	59,800	3,627	3,426	3,744	3,526
59,800	59,900	3,634	3,433	3,751	3,533
59,900	60,000	3,641	3,439	3,758	3,540
60,000	60,100	3,647	3,446	3,765	3,547
60,100	60,200	3,654	3,453	3,772	3,554
60,200	60,300	3,661	3,460	3,778	3,560
60,300	60,400	3,668	3,467	3,785	3,567
60,400	60,500	3,675	3,473	3,792	3,574
60,500	60,600	3,681	3,480	3,799	3,581
60,600	60,700	3,688	3,487	3,806	3,588
60,700	60,800	3,695	3,494	3,812	3,594
60,800	60,900	3,702	3,501	3,819	3,601
60,900	61,000	3,709	3,507	3,826	3,608
61,000	61,100	3,715	3,514	3,833	3,615
61,100	61,200	3,722	3,521	3,840	3,622
61,200	61,300	3,729	3,528	3,846	3,628
61,300	61,400	3,736	3,535	3,853	3,635
61,400	61,500	3,743	3,541	3,860	3,642
61,500	61,600	3,749	3,548	3,867	3,649
61,600	61,700	3,756	3,555	3,874	3,656
61,700	61,800	3,763	3,562	3,880	3,662
61,800	61,900	3,770	3,569	3,887	3,669
61,900	62,000	3,777	3,575	3,894	3,676
62,000	62,100	3,783	3,582	3,901	3,683
62,100	62,200	3,790	3,589	3,908	3,690
62,200	62,300	3,797	3,596	3,914	3,696
62,300	62,400	3,804	3,603	3,921	3,703
62,400	62,500	3,811	3,609	3,928	3,710
62,500	62,600	3,817	3,616	3,935	3,717
62,600	62,700	3,824	3,623	3,942	3,724
62,700	62,800	3,831	3,630	3,948	3,730
62,800	62,900	3,838	3,637	3,955	3,737
62,900	63,000	3,845	3,643	3,962	3,744
63,000	63,100	3,851	3,650	3,969	3,751
63,100	63,200	3,858	3,657	3,976	3,758
63,200	63,300	3,865	3,664	3,982	3,764
63,300	63,400	3,872	3,671	3,989	3,771
63,400	63,500	3,879	3,677	3,996	3,778
63,500	63,600	3,885	3,684	4,003	3,785
63,600	63,700	3,892	3,691	4,010	3,792
63,700	63,800	3,899	3,698	4,016	3,798
63,800	63,900	3,906	3,705	4,023	3,805

2023 Tax Tables

If line 9, Form M1 is:		and you are filing:				If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household			Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:				at least	but less than	the tax to enter on line 10 is:			
63,900	64,000	3,913	3,711	4,030	3,812	70,300	70,400	4,348	4,147	4,465	4,247
64,000	64,100	3,919	3,718	4,037	3,819	70,400	70,500	4,355	4,153	4,472	4,254
64,100	64,200	3,926	3,725	4,044	3,826	70,500	70,600	4,361	4,160	4,479	4,261
64,200	64,300	3,933	3,732	4,050	3,832	70,600	70,700	4,368	4,167	4,486	4,268
64,300	64,400	3,940	3,739	4,057	3,839	70,700	70,800	4,375	4,174	4,492	4,274
64,400	64,500	3,947	3,745	4,064	3,846	70,800	70,900	4,382	4,181	4,499	4,281
64,500	64,600	3,953	3,752	4,071	3,853	70,900	71,000	4,389	4,187	4,506	4,288
64,600	64,700	3,960	3,759	4,078	3,860	71,000	71,100	4,395	4,194	4,513	4,295
64,700	64,800	3,967	3,766	4,084	3,866	71,100	71,200	4,402	4,201	4,520	4,302
64,800	64,900	3,974	3,773	4,091	3,873	71,200	71,300	4,409	4,208	4,526	4,308
64,900	65,000	3,981	3,779	4,098	3,880	71,300	71,400	4,416	4,215	4,533	4,315
65,000	65,100	3,987	3,786	4,105	3,887	71,400	71,500	4,423	4,221	4,540	4,322
65,100	65,200	3,994	3,793	4,112	3,894	71,500	71,600	4,429	4,228	4,547	4,329
65,200	65,300	4,001	3,800	4,118	3,900	71,600	71,700	4,436	4,235	4,554	4,336
65,300	65,400	4,008	3,807	4,125	3,907	71,700	71,800	4,443	4,242	4,560	4,342
65,400	65,500	4,015	3,813	4,132	3,914	71,800	71,900	4,450	4,249	4,567	4,349
65,500	65,600	4,021	3,820	4,139	3,921	71,900	72,000	4,457	4,255	4,574	4,356
65,600	65,700	4,028	3,827	4,146	3,928	72,000	72,100	4,463	4,262	4,581	4,363
65,700	65,800	4,035	3,834	4,152	3,934	72,100	72,200	4,470	4,269	4,588	4,370
65,800	65,900	4,042	3,841	4,159	3,941	72,200	72,300	4,477	4,276	4,594	4,376
65,900	66,000	4,049	3,847	4,166	3,948	72,300	72,400	4,484	4,283	4,601	4,383
66,000	66,100	4,055	3,854	4,173	3,955	72,400	72,500	4,491	4,289	4,608	4,390
66,100	66,200	4,062	3,861	4,180	3,962	72,500	72,600	4,497	4,296	4,615	4,397
66,200	66,300	4,069	3,868	4,186	3,968	72,600	72,700	4,504	4,303	4,622	4,404
66,300	66,400	4,076	3,875	4,193	3,975	72,700	72,800	4,511	4,310	4,628	4,410
66,400	66,500	4,083	3,881	4,200	3,982	72,800	72,900	4,518	4,317	4,635	4,417
66,500	66,600	4,089	3,888	4,207	3,989	72,900	73,000	4,525	4,323	4,642	4,424
66,600	66,700	4,096	3,895	4,214	3,996	73,000	73,100	4,531	4,330	4,649	4,431
66,700	66,800	4,103	3,902	4,220	4,002	73,100	73,200	4,538	4,337	4,656	4,438
66,800	66,900	4,110	3,909	4,227	4,009	73,200	73,300	4,545	4,344	4,662	4,444
66,900	67,000	4,117	3,915	4,234	4,016	73,300	73,400	4,552	4,351	4,669	4,451
67,000	67,100	4,123	3,922	4,241	4,023	73,400	73,500	4,559	4,357	4,676	4,458
67,100	67,200	4,130	3,929	4,248	4,030	73,500	73,600	4,565	4,364	4,683	4,465
67,200	67,300	4,137	3,936	4,254	4,036	73,600	73,700	4,572	4,371	4,690	4,472
67,300	67,400	4,144	3,943	4,261	4,043	73,700	73,800	4,579	4,378	4,696	4,478
67,400	67,500	4,151	3,949	4,268	4,050	73,800	73,900	4,586	4,385	4,703	4,485
67,500	67,600	4,157	3,956	4,275	4,057	73,900	74,000	4,593	4,391	4,710	4,492
67,600	67,700	4,164	3,963	4,282	4,064	74,000	74,100	4,599	4,398	4,717	4,499
67,700	67,800	4,171	3,970	4,288	4,070	74,100	74,200	4,606	4,405	4,724	4,506
67,800	67,900	4,178	3,977	4,295	4,077	74,200	74,300	4,613	4,412	4,730	4,512
67,900	68,000	4,185	3,983	4,302	4,084	74,300	74,400	4,620	4,419	4,737	4,519
68,000	68,100	4,191	3,990	4,309	4,091	74,400	74,500	4,627	4,425	4,744	4,526
68,100	68,200	4,198	3,997	4,316	4,098	74,500	74,600	4,633	4,432	4,751	4,533
68,200	68,300	4,205	4,004	4,322	4,104	74,600	74,700	4,640	4,439	4,758	4,540
68,300	68,400	4,212	4,011	4,329	4,111	74,700	74,800	4,647	4,446	4,764	4,546
68,400	68,500	4,219	4,017	4,336	4,118	74,800	74,900	4,654	4,453	4,771	4,553
68,500	68,600	4,225	4,024	4,343	4,125	74,900	75,000	4,661	4,459	4,778	4,560
68,600	68,700	4,232	4,031	4,350	4,132	75,000	75,100	4,667	4,466	4,785	4,567
68,700	68,800	4,239	4,038	4,356	4,138	75,100	75,200	4,674	4,473	4,792	4,574
68,800	68,900	4,246	4,045	4,363	4,145	75,200	75,300	4,681	4,480	4,798	4,580
68,900	69,000	4,253	4,051	4,370	4,152	75,300	75,400	4,688	4,487	4,805	4,587
69,000	69,100	4,259	4,058	4,377	4,159	75,400	75,500	4,695	4,493	4,812	4,594
69,100	69,200	4,266	4,065	4,384	4,166	75,500	75,600	4,701	4,500	4,819	4,601
69,200	69,300	4,273	4,072	4,390	4,172	75,600	75,700	4,708	4,507	4,826	4,608
69,300	69,400	4,280	4,079	4,397	4,179	75,700	75,800	4,715	4,514	4,832	4,614
69,400	69,500	4,287	4,085	4,404	4,186	75,800	75,900	4,722	4,521	4,839	4,621
69,500	69,600	4,293	4,092	4,411	4,193	75,900	76,000	4,729	4,527	4,846	4,628
69,600	69,700	4,300	4,099	4,418	4,200	76,000	76,100	4,735	4,534	4,853	4,635
69,700	69,800	4,307	4,106	4,424	4,206	76,100	76,200	4,742	4,541	4,860	4,642
69,800	69,900	4,314	4,113	4,431	4,213	76,200	76,300	4,749	4,548	4,866	4,648
69,900	70,000	4,321	4,119	4,438	4,220	76,300	76,400	4,756	4,555	4,873	4,655
70,000	70,100	4,327	4,126	4,445	4,227	76,400	76,500	4,763	4,561	4,880	4,662
70,100	70,200	4,334	4,133	4,452	4,234	76,500	76,600	4,769	4,568	4,887	4,669
70,200	70,300	4,341	4,140	4,458	4,240	76,600	76,700	4,776	4,575	4,894	4,676

2023 Tax Tables

If line 9, Form M1 is:		and you are filing:				If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household			Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:				at least	but less than	the tax to enter on line 10 is:			
76,700	76,800	4,783	4,582	4,900	4,682	83,400	83,500	5,239	5,037	5,356	5,138
76,800	76,900	4,790	4,589	4,907	4,689	83,500	83,600	5,245	5,044	5,363	5,145
76,900	77,000	4,797	4,595	4,914	4,696	83,600	83,700	5,252	5,051	5,370	5,152
77,000	77,100	4,803	4,602	4,921	4,703	83,700	83,800	5,259	5,058	5,376	5,158
77,100	77,200	4,810	4,609	4,928	4,710	83,800	83,900	5,266	5,065	5,383	5,165
77,200	77,300	4,817	4,616	4,934	4,716	83,900	84,000	5,273	5,071	5,390	5,172
77,300	77,400	4,824	4,623	4,941	4,723	84,000	84,100	5,279	5,078	5,397	5,179
77,400	77,500	4,831	4,629	4,948	4,730	84,100	84,200	5,286	5,085	5,404	5,186
77,500	77,600	4,837	4,636	4,955	4,737	84,200	84,300	5,293	5,092	5,410	5,192
77,600	77,700	4,844	4,643	4,962	4,744	84,300	84,400	5,300	5,099	5,417	5,199
77,700	77,800	4,851	4,650	4,968	4,750	84,400	84,500	5,307	5,105	5,424	5,206
77,800	77,900	4,858	4,657	4,975	4,757	84,500	84,600	5,313	5,112	5,431	5,213
77,900	78,000	4,865	4,663	4,982	4,764	84,600	84,700	5,320	5,119	5,438	5,220
78,000	78,100	4,871	4,670	4,989	4,771	84,700	84,800	5,327	5,126	5,444	5,226
78,100	78,200	4,878	4,677	4,996	4,778	84,800	84,900	5,334	5,133	5,451	5,233
78,200	78,300	4,885	4,684	5,002	4,784	84,900	85,000	5,341	5,139	5,458	5,240
78,300	78,400	4,892	4,691	5,009	4,791	85,000	85,100	5,347	5,146	5,465	5,247
78,400	78,500	4,899	4,697	5,016	4,798	85,100	85,200	5,354	5,153	5,472	5,254
78,500	78,600	4,905	4,704	5,023	4,805	85,200	85,300	5,361	5,160	5,478	5,260
78,600	78,700	4,912	4,711	5,030	4,812	85,300	85,400	5,368	5,167	5,485	5,267
78,700	78,800	4,919	4,718	5,036	4,818	85,400	85,500	5,375	5,173	5,492	5,274
78,800	78,900	4,926	4,725	5,043	4,825	85,500	85,600	5,381	5,180	5,499	5,281
78,900	79,000	4,933	4,731	5,050	4,832	85,600	85,700	5,388	5,187	5,506	5,288
79,000	79,100	4,939	4,738	5,057	4,839	85,700	85,800	5,395	5,194	5,512	5,294
79,100	79,200	4,946	4,745	5,064	4,846	85,800	85,900	5,402	5,201	5,519	5,301
79,200	79,300	4,953	4,752	5,070	4,852	85,900	86,000	5,409	5,207	5,526	5,308
79,300	79,400	4,960	4,759	5,077	4,859	86,000	86,100	5,415	5,214	5,533	5,315
79,400	79,500	4,967	4,765	5,084	4,866	86,100	86,200	5,422	5,221	5,540	5,322
79,500	79,600	4,973	4,772	5,091	4,873	86,200	86,300	5,429	5,228	5,546	5,328
79,600	79,700	4,980	4,779	5,098	4,880	86,300	86,400	5,436	5,235	5,553	5,335
79,700	79,800	4,987	4,786	5,104	4,886	86,400	86,500	5,443	5,241	5,560	5,342
79,800	79,900	4,994	4,793	5,111	4,893	86,500	86,600	5,449	5,248	5,567	5,349
79,900	80,000	5,001	4,799	5,118	4,900	86,600	86,700	5,456	5,255	5,574	5,356
80,000	80,100	5,007	4,806	5,125	4,907	86,700	86,800	5,463	5,262	5,580	5,362
80,100	80,200	5,014	4,813	5,132	4,914	86,800	86,900	5,470	5,269	5,587	5,369
80,200	80,300	5,021	4,820	5,138	4,920	86,900	87,000	5,477	5,275	5,594	5,376
80,300	80,400	5,028	4,827	5,145	4,927	87,000	87,100	5,483	5,282	5,601	5,383
80,400	80,500	5,035	4,833	5,152	4,934	87,100	87,200	5,490	5,289	5,608	5,390
80,500	80,600	5,041	4,840	5,159	4,941	87,200	87,300	5,497	5,296	5,614	5,396
80,600	80,700	5,048	4,847	5,166	4,948	87,300	87,400	5,504	5,303	5,622	5,403
80,700	80,800	5,055	4,854	5,172	4,954	87,400	87,500	5,511	5,309	5,629	5,410
80,800	80,900	5,062	4,861	5,179	4,961	87,500	87,600	5,517	5,316	5,637	5,417
80,900	81,000	5,069	4,867	5,186	4,968	87,600	87,700	5,524	5,323	5,645	5,424
81,000	81,100	5,075	4,874	5,193	4,975	87,700	87,800	5,531	5,330	5,653	5,430
81,100	81,200	5,082	4,881	5,200	4,982	87,800	87,900	5,538	5,337	5,661	5,437
81,200	81,300	5,089	4,888	5,206	4,988	87,900	88,000	5,545	5,343	5,669	5,444
81,300	81,400	5,096	4,895	5,213	4,995	88,000	88,100	5,551	5,350	5,677	5,451
81,400	81,500	5,103	4,901	5,220	5,002	88,100	88,200	5,558	5,357	5,684	5,458
81,500	81,600	5,109	4,908	5,227	5,009	88,200	88,300	5,565	5,364	5,692	5,464
81,600	81,700	5,116	4,915	5,234	5,016	88,300	88,400	5,572	5,371	5,700	5,471
81,700	81,800	5,123	4,922	5,240	5,022	88,400	88,500	5,579	5,377	5,708	5,478
81,800	81,900	5,130	4,929	5,247	5,029	88,500	88,600	5,585	5,384	5,716	5,485
81,900	82,000	5,137	4,935	5,254	5,036	88,600	88,700	5,592	5,391	5,724	5,492
82,000	82,100	5,143	4,942	5,261	5,043	88,700	88,800	5,599	5,398	5,732	5,498
82,100	82,200	5,150	4,949	5,268	5,050	88,800	88,900	5,606	5,405	5,739	5,505
82,200	82,300	5,157	4,956	5,274	5,056	88,900	89,000	5,613	5,411	5,747	5,512
82,300	82,400	5,164	4,963	5,281	5,063	89,000	89,100	5,619	5,418	5,755	5,519
82,400	82,500	5,171	4,969	5,288	5,070	89,100	89,200	5,626	5,425	5,763	5,526
82,500	82,600	5,177	4,976	5,295	5,077	89,200	89,300	5,633	5,432	5,771	5,532
82,600	82,700	5,184	4,983	5,302	5,084	89,300	89,400	5,640	5,439	5,779	5,539
82,700	82,800	5,191	4,990	5,308	5,090	89,400	89,500	5,647	5,445	5,786	5,546
82,800	82,900	5,198	4,997	5,315	5,097	89,500	89,600	5,653	5,452	5,794	5,553
82,900	83,000	5,205	5,003	5,322	5,104	89,600	89,700	5,660	5,459	5,802	5,560
83,000	83,100	5,211	5,010	5,329	5,111	89,700	89,800	5,667	5,466	5,810	5,566
83,100	83,200	5,218	5,017	5,336	5,118	89,800	89,900	5,674	5,473	5,818	5,573
83,200	83,300	5,225	5,024	5,342	5,124	89,900	90,000	5,681	5,479	5,826	5,580
83,300	83,400	5,232	5,031	5,349	5,131						

90,000 & over: Use tax rate schedules on page 32.

Tax Rate Schedules

The following schedules show the tax rates that apply to given income ranges for each filing status. You must use these schedules if line 9 of Form M1 is \$90,000 or more. Follow the steps for your filing status to determine the tax amount to enter on line 10 of Form M1.

If line 9 of Form M1 is less than \$90,000, you must use the tax table on pages 25 through 31.

Single

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$30,070	-----	5.35%	\$0
30,070	98,760	1,608.75 +	6.80%	30,070
98,760	183,340	6,279.67 +	7.85%	98,760
183,340	-----	12,919.20 +	9.85%	183,340

Married filing jointly or qualifying widow(er)

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$43,950	-----	5.35%	\$0
43,950	174,610	2,351.33 +	6.80%	43,950
174,610	304,970	11,236.21 +	7.85%	174,610
304,970	-----	21,469.47 +	9.85%	304,970

Married filing separately

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$21,975	-----	5.35%	\$0
21,975	87,305	1,175.66 +	6.80%	21,975
87,305	152,485	5,618.10 +	7.85%	87,305
152,485	-----	10,734.73 +	9.85%	152,485

Head of household

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$37,010	-----	5.35%	\$0
37,010	148,730	1,980.04 +	6.80%	37,010
148,730	243,720	9,577.00 +	7.85%	148,730
243,720	-----	17,033.72 +	9.85%	243,720

Do you need other 2023 forms?

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

- Go to www.revenue.state.mn.us and click **Find a Form**
- Call 651-296-3781 or 1-800-652-9094 (toll-free)
- Use this order form. You'll get two copies of each form you order.

- M1, Minnesota Individual Income Tax
- M15, Underpayment of Estimated Income Tax
- M1529, Education Savings Account Contribution Credit or Subtraction
- M23, Claim for a Refund for a Deceased Taxpayer
- M99, Credit for Military Service in a Combat Zone
- M1AR, Accelerated Recognition of Installment Sale Gains
- M1C, Other Nonrefundable Credits
- M1CAT, Casualty and Theft
- M1CD, Child and Dependent Care Credit
- M1CMD, Credit for Attaining Master's Degree in Teacher's Licensure Field
- M1CR, Credit for Income Tax Paid to Another State
- M1CWFC, Minnesota Child and Working Family Credits
- M1DQC, Dependents and Qualifying Children
- M1ED, K-12 Education Credit
- M1HOME, First-Time Homebuyer Savings Account
- M1LS, Tax on Lump-Sum Distribution
- M1LTI, Long-Term Care Insurance Credit
- M1M, Income Additions and Subtractions
- M1MA, Marriage Credit
- M1MB, Business Income Additions and Subtractions
- M1MT, Alternative Minimum Tax
- M1MTC, Alternative Minimum Tax Credit
- M1NR, Nonresidents/Part-Year Residents
- M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- M1PR-AI, Additions to Income
- M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- M1PSC, Credit for Parents of Stillborn Children
- M1R, Age 65 or Older/Disabled Subtraction
- M1RCR, Credit for Tax Paid to Wisconsin
- M1REF, Refundable Credits
- M1SA, Minnesota Itemized Deductions
- M1SLC, Student Loan Credit
- M1UE, Unreimbursed Employee Business Expenses
- M1W, Minnesota Income Tax Withheld
- M1X, Amended Minnesota Income Tax
- MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2022
- UT1, Individual Use Tax Return

Complete and send to:

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

Do not use the envelope in this booklet.

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

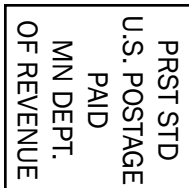
Your Name _____

Address _____

City _____

State _____

ZIP Code _____



Minnesota Property Tax Refund

Minnesota has two property tax refund programs that may be for you!

Regular property tax refund

This refund is available for **homeowners and renters**. Visit our website at www.revenue.state.mn.us to see if you qualify!

Special property tax refund (for homeowners)

If you are a homeowner, you may qualify if your property taxes this year were at least 12% higher than last year and you owned and lived in your home on January 2 of each year. The increase must be at least \$100. There is no income limit.

Want to learn more? Go to www.revenue.state.mn.us and type **Property Tax Refund** into the Search box.

