DEPARTMENT OF REVENUE

FINAL DRAFT — 10/15/25

2514311

2025 Schedule M1REF, Refundable Credits

FIRST NAME, INITXXXXXXXXX	YOUR LAST NAMEXXXXXXX	112233333
Your First Name and Initial	**Last Name**	**Social Security Number**

1	Child and Dependent Care Credit *(enclose Schedule M1CD)*		**1** ■	12345
	Enter number of qualifying persons	**1a** 99		
2	Child and Working Family Credits *(enclose Schedule M1CWFC)*		**2** ■	12345
	Enter number of qualifying children for the Child Tax Credit	**2a** 99		
	Enter number of qualifying older children	**2b** 99		
3	K-12 Education Credit *(enclose Schedule M1ED)*		**3** ■	12345
	Enter number of qualifying children	**3a** 99		
4	Renter's Credit *(enclose Schedule M1RENT)*		**4** ■	12345
5	Credit for Parents of Stillborn Children *(enclose Schedule M1PSC)*		**5** ■	12345
6	Refundable credit for taxes paid to Wisconsin *(enclose Schedule M1RCR)*		**6** ■	12345
7	Credit for Historic Structure Rehabilitation *(enclose certificate)*		**7** ■	123456
	Enter National Park Service (NPS) project number	**7a** 999999		
8	Enterprise Zone Credit *(enclose DEED certificate)*		**8** ■	123456
9	Angel Investment Credit *(enclose DEED certificate)*		**9** ■	123456
10	Pass-Through Entity Tax Credit *(see instructions)*		**10** ■	123456

Enter the Minnesota Tax ID Number and amount associated with each Pass-Through Entity Credit.
If you claimed more than three Pass-Through Entity Tax Credits, attach a statement to this form .

MN Tax ID Number: 123456 Credit Amount: 123456

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11	Claim of right *(see instructions)*		**11** ■	123456
12	Credit for Sustainable Aviation Fuel		**12** ■	123456
	Enter certificate number from the Department of Agriculture	**12a** 123456		
13	Refundable credit for increasing research activities		**13** ■	123456
	If you are electing a refundable portion of this credit, check this box	[X]		
14	Add lines 1 through 13. Enter the result here and on line 22 of Form M1		**14**	123456

You must include this schedule with your Form M1.