



2026 Schedule M1C, Nonrefundable Credits

Complete this schedule to determine line 16 of Form M1. Include this schedule when filing your return.

YOUR FIRST NAME, INITX YOUR LAST NAMEXXXXXXXXXXXXXXXXXXXX 999999999
Your First Name and Initial Your Last Name Your Social Security Number

1	Marriage Credit for joint return when both spouses have taxable earned income or taxable retirement income (enclose Schedule M1MA)	1	12345678
2	Credit for long-term care insurance premiums paid (enclose Schedule M1LTI)	2	12345678
3	Credit for taxes paid to another state (enclose Schedules M1CR and M1RCR)	3	12345678
4	Credit for Past Military Service (see instructions)	4	12345678
5	Employer Transit Pass Credit (enclose Schedule ETP)	5	12345678
6	SEED Capital Investment Credit (see instructions; enclose certification)	6	12345678
7	Education Savings Account Contribution Credit (enclose Schedule M1529)	7	12345678
8	Credit for Attaining Master's Degree in Teacher's Licensure Field (enclose Schedule M1CMD)	8	12345678
9	Student Loan Credit (enclose Schedule M1SLC)	9	12345678
10	Beginning Farmer Management Credit Enter the certificate number from the certificate you received from the Rural Finance Authority: BF 12 - 123456	10	12345678
11	Film Production Tax Credit Enter the credit certificate number: TAXC - 123456	11	12345678
12	Tax Credit for Owners of Agricultural Assets Enter the certificate number from the certificate you received from the Rural Finance Authority: AO 12 - 123456 AO 12 - 123456	12	12345678
13	Credit for Sales of Manufactured Home Parks to Cooperatives	13	12345678
14	Short Line Railroad Infrastructure Modernization Credit Enter the credit certificate number you received from the Minnesota Department of Transportation: MN-SLR- 1234 - 56789	14	12345678
15	State Housing Tax Credit Enter the credit certificate number: SHTC - 1234 - 56789	15	12345678
16	Nonrefundable credit for increasing research activities (enclose Schedule KPI, KS, or KF)	16d	12345678
	16e Unused current year nonrefundable credit	16e	12345678
	16f Current year credit carryover	16f	12345678
17	Carryover credits from prior years (see instructions)	17	12345678
	D — Name of Credit d1 123456781234 d2 123456781234 d3 123456781234	E — Certificate Number e1 123456781234 e2 123456781234 e3 123456781234	F — Unused Credit f1 123456781234 f2 123456781234 f3 123456781234
18	Alternative Minimum Tax Credit (enclose Schedule M1MTC)	18	12345678
19	Add lines 1 through 15, 16d, 17, and 18. Enter total here and on line 16 of Form M1.	19	12345678

You must include this schedule with your Form M1.