



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 and Initial	Your Last Name	Your Social Security Number
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- 1 Marriage Credit for joint return when both spouses have taxable earned income or taxable retirement income (*enclose Schedule M1MA*) 1 ■ _____
- 2 Credit for long-term care insurance premiums paid (*enclose Schedule M1LTI*) 2 ■ _____
- 3 Credit for taxes paid to another state (*enclose Schedules M1CR and M1RCR*) 3 ■ _____
- 4 Credit for Past Military Service (*see instructions*) 4 ■ _____
- 5 Employer Transit Pass Credit (*enclose Schedule ETP*) 5 ■ _____
- 6 SEED Capital Investment Credit (*see instructions; enclose certification*) 6 ■ _____
- 7 Education Savings Account Contribution Credit (*enclose Schedule M1529*) 7 ■ _____
- 8 Credit for Attaining Master's Degree in Teacher's Licensure Field (*enclose Schedule M1CMD*) 8 ■ _____
- 9 Student Loan Credit (*enclose Schedule M1SLC*) 9 ■ _____
- 10 Beginning Farmer Management Credit 10 ■ _____
Enter the certificate number from the certificate you received from the Rural Finance Authority:
BF ____ - _____
- 11 Film Production Tax Credit 11 ■ _____
Enter the credit certificate number: TAXC - _____
- 12 Tax Credit for Owners of Agricultural Assets 12 ■ _____
Enter the certificate number from the certificate you received from the Rural Finance Authority:
AO ____ - _____
AO ____ - _____
- 13 Credit for Sales of Manufactured Home Parks to Cooperatives 13 ■ _____
- 14 Short Line Railroad Infrastructure Modernization Credit 14 ■ _____
Enter the credit certificate number you received
from the Minnesota Department of Transportation: MN-SLR- _____ - _____
- 15 State Housing Tax Credit 15 ■ _____
Enter the credit certificate number: SHTC - _____ - _____
- 16 Nonrefundable credit for increasing research activities (*enclose Schedule KPI, KS, or KF*) 16d ■ _____
16e Unused current year nonrefundable credit 16e _____
16f Current year credit carryover. 16f _____

17 ■ _____

D — Name of Credit	E — Certificate Number	F — Unused Credit
d1 _____	e1 _____	f1 _____
d2 _____	e2 _____	f2 _____
d3 _____	e3 _____	f3 _____

- 18 Alternative Minimum Tax Credit (*enclose Schedule M1MTC*) 18 ■ _____
- 19 Add lines 1 through 15, 16d, 17, and 18. Enter total here and on line 16 of Form M1. 19 _____

You must include this schedule with your Form M1.