



2026 Schedule M1RCR, Credit for Tax Paid to Wisconsin

Your First Name and Initial _____

Last Name _____

Social Security Number _____

Complete this schedule if you were a resident of Minnesota when you received income that was taxed by Minnesota and Wisconsin. If you paid income tax to other states or Canadian provinces, complete Schedule M1CR, *Credit for Income Tax Paid to Another State*.

To be eligible for this credit, all of these must apply:

- You were a full-year or part-year Minnesota resident in 2026
- You paid 2026 state income tax to **both Minnesota and Wisconsin on the same income**
- You were a Minnesota resident when you received the income that was taxed by both states

☐ Check this box if you are claiming a credit for non-composite taxes paid by a pass-through entity (*see instructions*).

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Full-Year Residents and Part-Year Residents

Round amounts to the nearest whole dollar.

1	Amount of adjusted gross income you received while a Minnesota resident that was taxed by Wisconsin (<i>see instructions</i>)	1	_____
2	Your adjusted gross income adjusted by U.S. bond interest and bonds of another state (<i>see instructions</i>)	2	_____
3	Divide line 1 by line 2. Enter the result as a decimal (<i>carry to five decimal places; if line 1 is more than line 2, enter 1.00000</i>)	3	_____
4	Complete the lines below to determine your Minnesota tax after credits.		
	a Tax from line 13 of Form M1.	4a	_____
	b Add lines 1-2 and 4-9 of Schedule M1C.	4b	_____
	Subtract line 4b from line 4a (<i>if result is zero or less, enter 0</i>)	4	_____
5	Multiply line 4 by line 3	5	_____
6	From your Wisconsin Form 1NPR, enter the income tax amount before you subtract any tax withheld or estimated tax payments (<i>see instructions</i>)	6	_____
7	Full-year residents: Enter amount from line 5 or line 6, whichever is less. Also include on line 3 of Schedule M1C. Part-year residents: Complete the worksheet in the instructions. Do not enter more than the amount on line 5	7	_____
8	Subtract line 7 from line 6.	8	_____
9	Amount included on line 1 that is from wages or personal service income received while a Minnesota resident that was taxed by Wisconsin	9	_____
10	Divide line 9 by line 1 (<i>carry to five decimal places; if line 9 is more than line 1, enter 1.00000</i>)	10	_____
11	Full-year residents: Multiply line 8 by line 10. Enter the result here and line 6 of Schedule M1REF. Part-year residents: Complete the worksheet in the instructions. Enter the result here and line 6 of Schedule M1REF.	11	_____

You must include this schedule with your Form M1.

