DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 8/3/26

* 2 6 1 4 3 1 *

2026 Schedule M1REF, Refundable Credits

Your First Name and Initial _____ Last Name _____ Social Security Number _____

1 Child and Dependent Care Credit *(enclose Schedule M1CD)* . . . . . **1** ■ _____

Enter number of qualifying persons **1a** _____

2 Child and Working Family Credits *(enclose Schedule M1CWFC)* . . . . . **2** ■ _____

Enter number of qualifying children for the Child Tax Credit **2a** _____

Enter number of qualifying older children **2b** _____

3 K-12 Education Credit *(enclose Schedule M1ED)* . . . . . **3** ■ _____

Enter number of qualifying children **3a** _____

4 Renter's Credit *(enclose Schedule M1RENT)* . . . . . **4** ■ _____

5 Credit for Parents of Stillborn Children *(enclose Schedule M1PSC)* . . . . . **5** ■ _____

6 Refundable credit for taxes paid to Wisconsin *(enclose Schedule M1RCR)* . . . . . **6** ■ _____

7 Credit for Historic Structure Rehabilitation *(enclose certificate)* . . . . . **7** ■ _____

Enter National Park Service (NPS) project number **7a** _____

8 Enterprise Zone Credit *(enclose DEED certificate)* . . . . . **8** ■ _____

9 This line intentionally left blank . . . . . **9** ■ _____

10 Pass-Through Entity Tax Credit *(see instructions)* . . . . . **10** ■ _____

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: _____ Credit Amount: _____

MN Tax ID Number: _____ Credit Amount: _____

MN Tax ID Number: _____ Credit Amount: _____

11 Claim of right *(see instructions)* . . . . . **11** ■ _____

12 Credit for Sustainable Aviation Fuel . . . . . **12** ■ _____

Enter certificate number from the Department of Agriculture **12a** _____

13 Refundable credit for increasing research activities . . . . . **13** ■ _____

If you are electing a refundable portion of this credit, check this box ☐

14 Add lines 1 through 13. Enter the result here and on line 22 of Form M1 . . . . . **14** _____

You must include this schedule with your Form M1.