



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	10	12345678												
Enter the certificate number from the certificate you received from the Rural Finance Authority: BF 12 - 123456															
11	Film Production Tax Credit	11	12345678												
Enter the credit certificate number: TAXC - 123456															
12	Tax Credit for Owners of Agricultural Assets	12	12345678												
Enter the certificate number from the certificate you received from the Rural Finance Authority: AO 12 - 123456 AO 12 - 123456															
13	Credit for Sales of Manufactured Home Parks to Cooperatives	13	12345678												
14	Short Line Railroad Infrastructure Modernization Credit	14	12345678												
Enter the credit certificate number you received from the Minnesota Department of Transportation: MN-SLR- 1234 - 56789															
15	State Housing Tax Credit	15	12345678												
Enter the credit certificate number: SHTC - 1234 - 56789															
16	Nonrefundable credit for increasing research activities (enclose Schedule KPI, KS, or KF)	16d	12345678												
16e Unused current year nonrefundable credit 12345678															
16f Current year credit carryover 12345678															
17	Carryover credits from prior years (see instructions)	17	12345678												
<table><tr><td>D — Name of Credit</td><td>E — Certificate Number</td><td>F — Unused Credit</td></tr><tr><td>d1 123456781234</td><td>e1 123456781234</td><td>f1 123456781234</td></tr><tr><td>d2 123456781234</td><td>e2 123456781234</td><td>f2 123456781234</td></tr><tr><td>d3 123456781234</td><td>e3 123456781234</td><td>f3 123456781234</td></tr></table>				D — Name of Credit	E — Certificate Number	F — Unused Credit	d1 123456781234	e1 123456781234	f1 123456781234	d2 123456781234	e2 123456781234	f2 123456781234	d3 123456781234	e3 123456781234	f3 123456781234
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d3 123456781234	e3 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.