DEPARTMENT OF REVENUE

2026 Minnesota Individual Income Tax

Forms and Instructions

FINAL DRAFT 11/2/26

- **Form M1**
  Minnesota Individual Income Tax Return
- **Schedule M1W**
  Minnesota Income Tax Withheld
- **Schedule M1MA**
  Marriage Credit
- **Schedule M1CWFC**
  Minnesota Child and Working Family Credits
- **Schedule M1DQC**
  Dependents and Qualifying Children
- **Schedule M1REF**
  Refundable Credits
- **Schedule M1C**
  Nonrefundable Credits
- **Schedule M1RENT**
  Renter's Credit
- **Schedule M1M**
  Income Additions and Subtractions



651-296-3781
1-800-652-9094
www.revenue.state.mn.us

These instructions were last updated on
XX/XX/2026
For the most up to date version, visit
www.revenue.state.mn.us

To file electronically, go to **www.revenue.state.mn.us**

Go to www.revenue.state.mn.us to:

- File and pay electronically
- Get forms, instructions, and fact sheets
- Get answers to your questions
- Check your refund
- Get Form 1099-G refund information

Call our automated system at 651-296-4444 or 1-800-657-3676 to:

- Check your refund
- Get Form 1099-G refund information

Questions?

- Email at individual.incometax@state.mn.us
- Call 651-296-3781 or 1-800-652-9094
- Write to:
  Minnesota Department of Revenue
  Mail Station 5510
  600 N. Robert St.
  St. Paul, MN 55146-5510

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Where's My Refund?

We review every return to verify the information and make sure the right refund goes to the right person. Each return is different, so processing time will vary. To check your refund status, go to **www.revenue.state.mn.us** and type **Where's My Refund?** into the Search box. With this system, you can:

- See if we've received your return
- Follow your return through the process
- Understand the steps your return goes through before a refund is sent
- See the actual date your refund was sent

When you use the **Where's My Refund?** system, we ask for your Social Security number, date of birth, and the exact amount of your refund.

Free Tax Help

Free tax preparation is available from IRS-certified volunteers at locations across Minnesota to assist individuals 60 or older, with a disability, with annual income less than a certain threshold, or speaking limited or no English.

To find a volunteer tax preparation site and determine the current tax filing season's income limit:

- Go to **www.revenue.state.mn.us** and enter **Free Tax Preparation Sites** into the Search box
- Call 651-297-3724 or 1-800-657-3989

Note: If you need assistance in a language other than English, call us at 651-296-3781 or 1-800-652-9094 for free interpreter services.

Nota: Si usted necesita asistencia en un idioma que no sea inglés, llámenos al 651-296-3781 o al 1-800-652-9094 para servicios de intérprete gratuitos.

Lub Ceeb Toom: Yog tias koj xav tau kev pab lwm hom lus uas tsis yog lus Askiv, hu rau peb ntawm 651-296-3781 lossis 1-800-652-9094 kom tau txais kev pa txhais lus dawb.

Xasuusin: Haddii aad caawimo ugu baahantahay luqad aan Ingiriisi ahayn, naga soo wac 651-296-3781 ama 1-800-652-9094 si aad u hesho adeegyo turjubaan bilaash ah.

Cover image: Deborah Rose, Minnesota Department of Natural Resources

What's new for 2026?

Charitable Contribution Deduction and Subtraction

Taxpayers who claim the Charitable Contribution itemized deduction or subtraction are now limited to contributions exceeding one percent of their contribution base, which is adjusted gross income for most taxpayers. See the instructions for Schedules M1SA, *Minnesota Itemized Deductions*, and M1M, *Income Additions and Subtraction*s, for more information

Disallowed Educational Assistance Addition

Those who receive federally nontaxable student loan assistance from their employer and those who receive certain federally nontaxable tuition and other educational benefits from their employer in excess of $5,250 are required to add these amounts to Minnesota income starting with tax year 2026. See the instructions for Schedule M1M for more information.

Other Tax Law Changes

There were other changes made to Minnesota's tax code during the 2026 Minnesota legislative session. For a summary of these changes, visit www.revenue.state.mn.us and enter **Tax Law Changes** into the search box.

Advance Payment of Child Tax Credit Text Message Updates

Those claiming advance payments of their Child Tax Credit may now elect to receive text message updates about payment disbursements. See the instructions for Schedule M1CWFC, *Child and Working Family Credit*, for more information.

Standard Deduction

The standard deduction increased for each filing status. Determine your standard deduction on page 11. These are the standard deduction amounts determined for your filing status:

- $15,300 for Single
- $30,600 for Married Filing Jointly or Qualifying Surviving Spouse
- $15,300 for Married Filing Separately
- $23,000 for Head of Household

If you are married and filing a separate return, you may only claim the standard deduction if your spouse did not itemize deductions.

If you can be claimed as a dependent on another person's tax return, see the instructions for line 4 to determine your standard deduction amount.

The standard deduction is reduced by up to 80% if your adjusted gross income exceeds $244,400 ($122,200 if you are married and filing a separate return). If your adjusted gross income is equal to or more than $1,107,750, your standard deduction is reduced by 80%.

You may not claim the standard deduction if either of these apply:

- You are filing a return for a period of less than twelve months due to changes in the annual account period
- You are a nonresident alien of the United States
    - An exception applies if you claim the standard deduction under a U.S. income tax treaty

What's new for 2026? (cont.)

Itemized Deductions

Minnesota itemized deductions are reported on Schedule M1SA. For more information, see page 12. You may itemize deductions on your Minnesota income tax return even if you claimed the standard deduction on your federal income tax return. Your itemized deductions are reduced if your adjusted gross income exceeds $244,400 ($122,200 if you are married and filing a separate return). If your adjusted gross income exceeds $1,107,750, you are limited to 20% of your itemized deductions.

Dependent Exemptions

The dependent exemption amount is $5,300 for each qualifying dependent in 2026. Your total exemption amount is reduced if your income exceeds certain amounts based on your filing status:

- $366,700 for Married Filing Jointly or Qualifying Surviving Spouse
- $305,600 for Head of Household
- $244,500 for Single
- $183,350 for Married Filing Separately

See Schedule M1DQC, *Dependents and Qualifying Children*, to determine who qualifies. Use the worksheet for line 5 of the M1 to determine how much you can deduct. Enter information about your dependents on Schedule M1DQC and provide a copy of the schedule with Form M1.

How is my information used?

The information you provide on your tax return is private under state law. We use this information to determine your liability under Minnesota tax laws and for other tax administration purposes. We cannot give this information to others without your consent, except certain other government entities may have access to this information, if allowed by law. For details about how we use your information, including a list of the entities we may share it with, go to www.revenue.state.mn.us and enter **Use of Information** into the Search box.

How does the department protect my information?

Protecting your information and identity is our priority. We have partnered with other states, the IRS, financial institutions, and tax preparation software developers to combat fraud.

For more information about keeping your identity safe, go to:

- www.revenue.state.mn.us and enter **Identity Theft** into the Search box
- www.irs.gov (IRS)
- www.ag.state.mn.us (Minnesota Attorney General's Office)

We will never ask you to provide, update, or verify personal information through unsolicited email or phone calls.

If you are concerned about a potentially fraudulent contact by someone claiming to be from Revenue, call 651-296-3781 or 1-800-652-9094. We can determine if the contact you received was legitimate.

Information for Your Federal Return

State Refund Information—Line 1 of Federal Schedule 1

If you received a state income tax refund in 2026 and you itemized deductions on your 2025 federal Form 1040, you may need to report an amount on line 1 of your 2026 federal Schedule 1. For details, see the Form 1040 instructions.

To find out how much your Minnesota income tax refund was:

- Review your records
- Use our 1099-G Refund System (go to www.revenue.state.mn.us and enter **1099-G** into the Search box)
- Call 651-296-4444 or 1-800-652-9094

Deducting Real Estate Taxes—Federal Schedule A (Line 5b)

You are allowed a tax deduction on federal Schedule A for real estate taxes you paid in 2026. If you received a property tax refund for these taxes in 2026 based on a claim made using Form M1PR, *Homestead Credit Refund*, or Form M1PRX, *Amended Homestead Credit Refund*, subtract that refund amount from your property taxes paid when calculating your deduction on Schedule A.

Deducting Vehicle License Fees—Federal Schedule A (Line 5c)

You may deduct part of your Minnesota vehicle license fee as personal property tax on line 5c of federal Schedule A. Other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

Calculate the allowed deduction by subtracting $30 from your vehicle's registration tax for each vehicle you register. To find the registration tax:

- Go to dps.mn.gov/divisions/dvs/vehicle/vehicle-registration
- Click the **Registration Tax Paid** button
- Provide the requested information

Did you purchase items over the internet or through the mail?

If you purchased taxable items for personal use and did not pay Minnesota Sales Tax, you may owe Use Tax. Generally, Use Tax is the same rate as the state Sales Tax. If you live in a local tax area, include the Use Tax that is applicable to your local Use Tax.

You may owe Use Tax if you purchase taxable items:

- Over the internet, by mail order, or by phone, and the seller did not collect Minnesota Sales Tax from you.
- In a state or country that did not collect Minnesota Sales Tax from you.
- From an out-of-state seller who properly collected another state's Sales Tax at a rate lower than Minnesota's Sales Tax. (In this case, you owe the difference between the two rates).

Add all of your taxable purchases. If they total more than $770, file Form UT1, *Individual Use Tax Return*, by April 15, 2027, for all taxable items you purchased during the calendar year. If your total purchases for personal use are less than $770, you do not have to file and pay Use Tax.

To file online, go to www.revenue.state.mn.us and enter **Individual Use Tax** into the Search box. Then, select **Individual Use Tax Return Online Filing System**. Follow the prompts to file your return.

Form UT1 and Sales Tax Fact Sheet 156 are available on our website or by calling 651-296-6181 or 1-800-657-3777.

Local Use Taxes

If you buy taxable items for use in the cities and counties listed in Sales Tax Fact Sheet 164, you must also pay local Use Tax at the rates listed.

Filing Requirements

Am I required to file a Minnesota Individual Income Tax return?

Yes, if any of these apply:

- You were a Minnesota resident for the entire year in 2026 and your income was more than the amount in the chart below for your filing status.
- You were a part-year or nonresident and meet the requirements under **Filing Requirements for Part-Year Residents and Nonresidents.**
- You elected to receive advance payments of your 2026 Child Tax Credit on your 2025 return.
- You qualify for and want to claim refundable credits.
- You were a nonresident alien of the United States, had income assignable to Minnesota, and were required to file a federal return.

For more information regarding filing requirements and residency, visit www.revenue.state.mn.us.

Minnesota Residents

File a 2026 Minnesota income tax return if your income is more than the amount that applies to you in the chart below.

You are a Minnesota resident if either of these apply:

- Minnesota was your permanent home in 2026.
- Minnesota was your home for an indefinite period of time and you maintained an abode (house, townhouse, condominium, apartment, mobile home, or cabin, with cooking and bathing facilities, that could be lived in year-round) in Minnesota.

For more information, see Income Tax Fact Sheet 1, *Residency*.

Residents Who Are Not a Dependent

If you were a Minnesota resident for all of 2026 and required to file a federal income tax return, you are required to file a Minnesota income tax return. If you are age 65 or older, your income and lifestyle changes may affect your Minnesota income taxes. See Income Tax Fact Sheet 6, *Seniors*, for more information.

Residents Who Are a Dependent

If your parent (or someone else) can claim you as a dependent, use the **Worksheet for Line 4 — Dependent Standard Deduction** to determine your filing requirement. If your gross income is greater than the amount of your standard deduction determined in the worksheet, you must file a Minnesota income tax return.

Your gross income is the total of your earned and unearned income. Your earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. Your unearned income includes taxable interest, ordinary dividends, capital gains distributions, unemployment compensation, taxable social security benefits, pension, annuities, and distributions of unearned income from a trust.

If your filing status* is	And	Then you must file a Minnesota income tax return if your income was at least
Single	You were born on or after January 2, 1962	15,300
	You were born before January 2, 1962	17,300
Married Filing Jointly	You and your spouse were born on or after January 2, 1962	30,600
	You or your spouse was born before January 2, 1962	32,200
	You and your spouse were born before January 2, 1962	33,800
Head of Household	You were born on or after January 2, 1962	23,000
	You were born before January 2, 1962	25,000
Married Filing Separately	Any age	5
Qualifying Surviving Spouse	You were born on or after January 2, 1962	30,600
	You were born before January 2, 1962	32,200

*Use the same filing status from your federal income tax return. If you did not file a federal return, see the Form 1040 instructions.

If you are not required to file a Minnesota return, you can still file to:

- Claim refundable credits (K–12 Education, Child and Working Family, Child and Dependent Care, Parents of Stillborn Children)
- Get a refund if your employer issued you a 2026 Form W-2 reporting Minnesota income tax withheld from your wages

Filing Requirements (cont.)

Part-Year Residents and Nonresidents

File a Minnesota income tax return if you moved into or out of Minnesota in 2026 and your 2026 Minnesota source income is $15,300 or more. You must file a Minnesota income tax return if you elected to receive advance payments of your 2026 Child Tax Credit on your 2025 return, even if your Minnesota source gross income is below $15,300. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine income received while a Minnesota resident and income received from Minnesota sources while a nonresident. Your Minnesota tax is based on that income.

Nonresidents

If your permanent residence is in another state but you lived in Minnesota, file a Minnesota income tax return as a Minnesota resident if both of these applied to you:

- You were physically in Minnesota for 183 days or more during the tax year.
- You or your spouse owned, rented, lived in, or leased an abode (house, townhouse, condominium, apartment, mobile home, or cabin, with cooking and bathing facilities, that could be lived in year-round) in Minnesota.

If both conditions apply, you are considered a Minnesota resident for the length of time you maintained an abode in Minnesota.

You must also file a Minnesota income tax return if you elected to receive advance payments of your 2026 Child Tax Credit on your 2025 return, even if your Minnesota source gross income is below $15,300.

File a Minnesota income tax return if you meet the filing requirements in the next section. For more details, see Income Tax Fact Sheet 2, *Part-Year Residents*, and Income Tax Fact Sheet 3, *Nonresidents*.

Filing Requirements for Part-Year Residents and Nonresidents

1. Determine your total income from all sources (including sources not in Minnesota) while a Minnesota resident.
2. Determine the total of the following types of income you received while a nonresident of Minnesota:
   - Wages, salaries, fees, commissions, tips, and bonuses for work done in Minnesota.
   - Gross rents and royalties received from property located in Minnesota.
   - Gains from the sale of land or other tangible property in Minnesota.
   - Gross winnings from gambling in Minnesota.
   - Gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota.
   - Gains reported on Schedule M1AR, *Accelerated Recognition of Installment Sale Gains.*
   - Gains on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota.
   - Minnesota gross income from a business or profession conducted partially or entirely in Minnesota. This is the amount from line 7 of federal Schedule C or line 9 of Schedule F of Form 1040. Gross income from a partnership, S corporation, or trust or estate is the amount on line 40 of Minnesota Schedule KPI, line 40 of Schedule KS, or line 49 of Schedule KF.
3. Add step 1 and step 2. If the total is $15,300 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than $15,300 and you had amounts withheld or paid estimated tax, file a Minnesota income tax return and Schedule M1NR to receive a refund. If you are married and filed a joint federal return, you must file a joint Minnesota return even if only one spouse has Minnesota income. Complete Schedule M1NR and include a copy of the schedule when you file your return.

Seniors and Taxpayers with Disabilities

If you	And you	Then
Were born before January 2, 1962	Meet certain income requirements for 2026	You may qualify for an income tax subtraction on Schedule M1R.
Are permanently and totally disabled at the end of 2026	• Meet certain income requirements for 2026 • Received federally taxable disability income in 2026	

Other benefits you may be eligible for include:

- Homestead Credit Refund (Form M1PR)
- Renter's Credit (Schedule M1RENT)
- Senior Citizens' Property Tax Deferral Program
- Special Homestead Classification: Class 1b (for qualifying blind and disabled property owners)

For more information on tax issues for seniors, visit our website at www.revenue.state.mn.us, or call us at 651-296-3781 or 1-800-652-9094.

Filing Requirements (cont.)

Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. You are not subject to Minnesota income tax if both of these applied in 2026:

- Your permanent residence is in Michigan or North Dakota and you returned to your home state at least once a month.
- Your only Minnesota income was from personal or professional service income (wages, salaries, tips, commissions, and bonuses).

Complete Schedule M1M, *Income Additions and Subtractions*, to file for a refund of withholding if you are a Michigan or North Dakota resident. For more information, see Income Tax Fact Sheet 4, *Reciprocity*.

Follow the steps below to complete your Form M1 and Schedule M1M:

1. Enter the appropriate amounts from your federal return on lines A through F and line 1 of Form M1.
2. Skip lines 2 through 6 of Form M1.
3. Enter the amount from line 1 of Form M1 on line 20 of Schedule M1M and on line 7 of Form M1. Place an X in the box for line 20 of Schedule M1M to indicate the state of which you are a resident.
4. Complete the rest of Form M1. In addition to Schedule M1M, complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, and a copy of your home state tax return. **Do not complete Schedule M1NR.**

If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota tax in the future, file Form MWR, *Reciprocity Exemption/Affidavit of Residency*, each year with your employer.

If you are filing a joint return and only one spouse works in Minnesota under a reciprocity agreement, include both of your names, Social Security Numbers, and dates of birth on your return.

If your gross income assignable to Minnesota from sources other than from personal or professional service income covered under reciprocity is $15,300 or more, you are subject to Minnesota tax on that income. File a Minnesota income tax return and Schedule M1NR. You may not take the reciprocity subtraction on Schedule M1M.

Aliens and Nonresident Aliens

If you are not a United States citizen or national, you are considered an alien for tax purposes. You must determine your residency status for federal tax purposes before you can determine your Minnesota tax responsibilities. To determine your federal residency status, see IRS Publication 519, *U.S. Tax Guide for Aliens.*

If you are considered a resident alien for federal tax purposes, you have the same filing and tax requirements of a United States citizen. You will determine your Minnesota filing requirement following the requirements listed under **Minnesota Residents, Part-Year Residents, and Nonresidents.**

If you are considered a nonresident alien for federal tax purposes, you may be required to file a Minnesota income tax return depending on your Minnesota residency status and Minnesota gross income. If you are a full-year resident under the 183-day rule and required to file a federal income tax return, you must file a Minnesota income tax return. If you are a part-year resident or nonresident under the 183-day rule and have gross income from Minnesota sources of at least $5, you must file a Minnesota tax return and Schedule M1NR.

Getting Started

Reminder: Review your return before signing. You are legally responsible for all information on your return, even if you paid someone to prepare it for you.

What do I need?

- Your name and address
- Your Social Security Number or Individual Taxpayer Identification Number (ITIN)
- Your completed federal return
- Your date of birth

If you do not provide this information, your refund will be delayed. If you owe tax, your payment may not be processed, and you may have to pay a penalty for late payment.

If a paid preparer completed your return, they must include their Preparer Tax Identification Number (PTIN).

Although not required on the return, we also ask for:

- A code number indicating a political party for the State Elections Campaign Fund if you want to designate a contribution
- Your phone number in case we have questions about your return
- Your paid preparer's phone number

Name and Address Area

Use capital letters and black ink. Print your legal name, not a nickname. Enter only one address - your current home address **or** your post office box. If your current address is a foreign address, put an X in the **Foreign Address** box.

If you are married and filing separate income tax returns, enter your spouse's name and Social Security Number in the filing status area. Do not enter your spouse's name or Social Security Number in the name and address area at the top of your return.

Federal Filing Status

You must use the same filing status you used on your federal return to file your Minnesota return. Put an X in the box for your filing status. If you filed federal Form 1040-NR and selected "If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year" for your filing status, put an X in the box for "Married Filing Separately" on your Minnesota return.

Dependents and Qualifying Children

Enter dependent information on Schedule M1DQC, *Dependents and Qualifying Children*. Use the same information you provided when completing federal Form 1040. Follow the instructions on Schedule M1DQC to determine who may be claimed as a qualifying child for the Minnesota Child Tax Credit and the credit for qualifying older children. If you have more than three dependents, provide a separate statement with all the information required for claiming a dependent on the schedule.

State Elections Campaign Fund

If you want $5 to go to help candidates for state office pay campaign expenses, enter the code number for your chosen party. If you choose the general campaign fund, the $5 will be distributed among candidates of all major parties listed. If you are filing a joint return, your spouse may also designate a party. Designating $5 **will not** reduce your refund or increase your tax owed.

Important Tips

- Round the dollar amounts to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- Leave lines and unused boxes blank if they do not apply to you or if the amount is zero.
- If your federal taxable income on line D, or the amounts on lines 1, 3, or 13b are less than zero, enter as a negative number.
- Do not write extra numbers, symbols, or notes on your return, such as cents, dashes, decimal points, or dollar signs. Do not put a slash through the "0" (Ø) or "7" (7̸) or any other numbers.
- Enclose any explanations on a separate sheet unless you are instructed to write them on your return.
- Do not staple or tape any enclosures to your return. If you want to ensure your papers stay together, use a paperclip.

Sign and Date Your Return

An unsigned paper return is not considered valid. If you are married and filing a joint return, both spouses must sign. You may be subject to interest and penalties if you do not sign. If you paid someone to prepare your return, that person must also sign and provide their federal Preparer Tax Identification Number (PTIN).

Filing Instructions

When do I file and pay?

Your 2026 Minnesota income tax return should be electronically filed, postmarked, or dropped off by April 15, 2027. Your tax payment is due in full by April 15, 2027, even if you file your return later. If you file your tax return according to a fiscal year, your tax payment and return are due the 15th day of the fourth month after the end of your fiscal year.

How do I pay my tax if I file after April 15?

Estimate your total tax and pay the amount you owe electronically or by credit or debit card. If you pay by check, you must send your tax payment with a completed voucher from our website. You may avoid a late payment penalty and interest by paying your tax by April 15. To avoid a late filing penalty, file your return by October 15, 2027. See page 22 for payment options.

Do I have to file electronically?

No. If you do not want your preparer to file your return electronically, check the appropriate box at the bottom of the return.

Where do I file paper returns?

If you are filing a paper return, see page 9 of these instructions. If you do not follow the instructions on that page, your return and refund will be delayed. Send your Minnesota income tax return, including all completed Minnesota schedules, and your federal return and schedules in the printed envelope included in this booklet. If you do not have the printed envelope, mail your forms to:

Minnesota Department of Revenue
Mail Station 0010
600 N. Robert St.
St. Paul, MN 55146-0010

If you are filing a paper return and electing to receive advance payments of your 2027 child tax credit on Schedule M1CWFC, mail your forms to the address below:

Minnesota Department of Revenue
Mail Station 0015
600 N. Robert St.
St. Paul, MN 55146-0015

Only use this address if you are electing to receive advance payments of your 2027 child tax credit.

What do I include when I mail my return?

Include your Form M1, all schedules you are required to complete and schedules you used to complete your return. Also include a complete copy of your 2026 federal return and schedules. If you do not enclose the required documentation, we may send your return back to you.

Make copies of all your forms and schedules. Keep tax returns, worksheets, and records of all items appearing on the return (such as Forms W-2 and 1099) until the statute of limitations runs out for the return. If you claimed the Child and Dependent Care Credit, K-12 Education Credit or Subtraction, Student Loan Credit, or Minnesota itemized deductions, keep your original receipts and all other documentation to prove your qualifying expenses.

How do I avoid common errors?

- Enter your name and your dependents' names as they appear on Social Security cards.
- Double check Social Security Numbers used on tax forms.
- Double check bank routing and account numbers used on tax forms.
- Complete each form and carry totals to the correct lines. If you electronically file, the calculations are done for you.
- File your return by April 15, 2027, even if you owe more than you can pay. Pay as much as you can by the due date, and continue to make payments until we contact you. At that point, we can help you set up a payment plan for the remaining balance.
- If you owe, make your payment electronically and pick when you want the payment submitted. For more information about making your payment electronically, visit our website.
- If you are paper filing with a new address, be sure to place an X in the **New Address** box in the header. If you move after filing, contact us right away. You should do this even when requesting a direct deposit.
- Do not staple or tape anything to your return. Use a paperclip.

Line Instructions

Reminders
- If a line does not apply to you or the amount is zero, leave it blank
- Round dollar amounts to the nearest whole dollar
- Include any schedules you use to complete your return when you file

Federal Return Information

Line A—Federal Wages, Salaries, Tips, etc.

Enter wages, salaries, tips, commissions, bonuses, etc. you received in 2026. If you filed federal Form 1040, enter the amount from:
- Line 1z of Form 1040 and 1040-SR
- Line 1z of Form 1040-NR

Line B—Taxable IRA Distributions, Pensions, and Annuities

Enter the total taxable IRA distributions, pensions, and annuities you received in 2026. Add the amounts on lines 4b and 5b of Form 1040, 1040-SR, or 1040-NR.

Line C—Unemployment Compensation

Enter the unemployment compensation you received in 2026 from line 7 of Schedule 1 if you filed Form 1040, 1040-SR, or 1040-NR.

Line D—Federal Taxable Income

Enter your 2026 federal taxable income from line 15 of Form 1040, 1040-SR, or 1040-NR.
If your federal taxable income is less than zero, enter as a negative number.

Line E—Social Security Benefits

Enter your total social security benefits from line 6a of Form 1040 or 1040-SR.

Line F—Taxable Social Security Benefits

Enter your taxable social security benefits from line 6b of Form 1040 or 1040-SR.

Minnesota Income

Line 1—Federal Adjusted Gross Income

Enter your 2026 federal adjusted gross income from line 11a of Form 1040 or 1040-SR, or 1040-NR. If your federal adjusted gross income is less than zero, enter as a negative number. If you did not file a 2026 federal return, use a federal return and instructions to determine what your federal adjusted gross income would have been. If you were a shareholder or partner in a pass-through entity that claimed a deduction for state income taxes which reduced your federal adjusted gross income, you must complete the Adjusted Gross Income Worksheet for PTE Deductions. You will use the result on step 3 of the worksheet on the lines and steps of the schedules and worksheets listed.

Adjusted Gross Income Worksheet for PTE Deductions

1 Adjusted gross income from Line 1 of Form M1 . . . . . _____
2 Your share of pass-through entity taxes deducted by your partnership or s-corporation.
For entities who file in Minnesota this is included on Line 2 of Schedule KPI and KS. . . . . _____
3 Add steps 1 and 2 . . . . . _____

Use the result from step 3 on the following lines of other schedules:
- Line 1 of Schedule M1RENT
- Line 5 of Schedule M1CD
- Line 1 of Schedule M1ED
- Line 1 of Schedule M1CWFC
- Line 1 of Schedule M1SA
- Lines 15 through 17 of Schedule M1SA when determining limits for charitable contributions
- Line 18 of Schedule M1CAT
- Line 9 of Schedule M1R
- Line 2 of Schedule M1SLC
- Lines 1 and 2 of Schedule M1CR
- Lines 1 and 2 of Schedule M1RCR
- Line 4 of Schedule M1QPEN

Use the result from step 3 on the following worksheets:
- Form M1 - Step 1 of Worksheet A for line 4 - Standard Deduction Limitation
- Form M1 - Step 4 of the Worksheet for line 5 - Dependent Exemptions
- Schedule M1SA - Step 4 of the Worksheet for line 28
- Schedule M1529 - Step 3 of the Worksheet for line 5
- Schedule M1C – Step 2 of the Worksheet for line 4
- Schedule M1M – Step 1 of the Worksheet for line 14
- Schedule M1M - Step 9 of the Worksheet for line 14 (increase taxable income by step 2 of this worksheet)

Line Instructions (cont.)

Line 2—Additions to income from line 12 of Schedule M1M and line 12 of Schedule M1MB

Complete Schedule M1M, *Income Additions and Subtractions*, or Schedule M1MB, *Business Income Additions and Subtractions*, if, in 2026, you:

- Received interest from municipal bonds of another state or its governmental units
- Received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local governmental units
- Claimed federal bonus depreciation on your federal return
- Had state income tax passed through to you as partner of a partnership, shareholder of an S corporation, or beneficiary of a trust
- Deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota
- Deducted foreign-derived intangible income under section 250 of the Internal Revenue Code
- Claimed a suspended loss from 2001 through 2005 or 2008 through 2025 from bonus depreciation on your federal return
- Filed Federal Form 4972, Tax on Lump-Sum Distributions
- Elected in 2008 or 2009 a 3-, 4-, or 5-year net operating loss carryback under the federal Worker, Homeownership, and Business Assistance Act (WHBA) of 2009
- Withdrew funds from a first-time homebuyer savings account for a nonqualified expense
- Accelerated recognition of certain nonresident installment sales
- Used distributions from a higher education savings account to pay for certain expenses
- Received federally tax-exempt educational assistance payments
- Received compensation for performing armed services in the Sinai Peninsula and certain other areas
- Received certain qualified transportation fringe benefits
- Received federally tax-exempt interest on loans secured by rural or agricultural real property
- Deducted certain business meal and entertainment expenses
- Received certain Subpart F income

You may have received this income as an individual, partner of a partnership, shareholder of an S corporation, or beneficiary of a trust.

Minnesota Subtractions

Line 4— Itemized Deductions or Standard Deductions

You may claim the Minnesota standard deduction or itemize your deductions on your Minnesota return. You will generally pay less Minnesota income tax if you take the larger of your itemized or standard deduction. If you are married and filing separate returns, you may not claim the standard deduction if your spouse claimed itemized deductions. If you are a nonresident alien, you may only claim itemized deductions, unless you are allowed to claim the standard deduction if allowed by a U.S. income tax treaty.

Itemized Deductions

Complete and file Schedule M1SA, *Minnesota Itemized Deductions,* to claim itemized deductions.

Standard Deduction

Use the table on the next page to determine your Minnesota standard deduction. You are considered age 65 or older if you were born before January 2, 1962. You are considered blind if you were totally blind as of December 31, 2026, or you have a statement certified by your eye doctor (ophthalmologist or optometrist) that you cannot see better than 20/200 in your better eye with glasses or contact lenses, or your field of vision is 20 degrees or less. If your eye condition is not likely to improve beyond the conditions above, you can get a statement certified by your eye doctor to this effect instead. Keep the statement for your records.

Line Instructions (cont.)

Standard Deduction Table for Line 4

Check the boxes that apply to you and your spouse. If you are a dependent, see the **Worksheet for Line 4 — Dependent Standard Deduction**. If you are married and filing a separate return, check boxes for your status only, unless your spouse has no gross income and cannot be claimed as a dependent by another person.

You: 65 or older ☐ blind ☐ **Your Spouse:** 65 or older ☐ blind ☐

If your filing status is:	And the number of boxes you checked is:	Enter on line 4
Single	0	$15,300
	1	17,300
	2	19,300
Married filing joint	0	30,600
	1	32,200
	2	33,800
	3	35,400
	4	37,000
Qualified surviving spouse	0	30,600
	1	32,200
	2	33,800
Married filing separately	0	15,300
	1	16,900
	2	18,500
	3	20,100
	4	21,700
Head of Household	0	23,000
	1	25,000
	2	27,000
Married filing separately, if your spouse claims itemized deductions, and nonresident aliens:	Not allowed	See note*

*If you are married and filing separate returns, you may not claim the standard deduction if your spouse itemizes deductions.
If you are a nonresident alien, you may claim the standard deduction only if allowed by U.S. income tax treaty.

Your standard deduction cannot exceed the standard deduction for your filing status and situation. If your Minnesota adjusted gross income on line 1 of Form M1 is greater than $244,400 ($122,200 if Married Filing Separately), you must complete **Worksheet A for Line 4 or Worksheet B for Line 4.** Use your standard deduction amount from the Standard Deduction Table for Line 4 or step 6 of the **Worksheet for Line 4 — Dependent Standard Deduction** to complete Worksheet A or B.

Dependents: If another person may claim you as a dependent on their return, your standard deduction is based on your earned income. Use the **Worksheet for Line 4 — Dependent Standard Deduction** to determine your standard deduction.

Worksheet for Line 4 — Dependent Standard Deduction

Use this worksheet to determine your standard deduction only if someone can claim you, or your spouse if filing a joint return, as a dependent.

1 Is your earned income* more than $950?
- ☐ Yes. Add $350 to your earned income and enter on step 1
- ☐ No. Enter $1,300 on step 1 . . . . . _____

2 Enter $15,300 . . . . . _____

3 Check the boxes that apply and enter the total number of boxes checked on step 3
- ☐ You were born before January 2, 1961
- ☐ You are blind
- ☐ Your spouse was born before January 2, 1961
- ☐ Your spouse is blind . . . . . _____

4 Multiply the number of boxes checked in Step 3 by $2,000 ($1,600 if married or a qualifying surviving spouse). . . . . _____

5 Add Steps 2 and 4 . . . . . _____

6 Enter the lesser of Step 1 and Step 5. This is your standard deduction. . . . . _____

*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amounts reported on Form 1040 or 1040-SR, line 1z, and Schedule 1, lines 3, 6, 8r, 8t, and 8u minus the amount, if any, on Schedule 1, line 15.

Line Instructions (cont.)

Worksheet A for Line 4 - Standard Deduction Limitation

If your adjusted gross income is less than $244,400 ($122,200 if married filing separately), do not complete this worksheet. If your adjusted gross income is greater than $1,107,750 (regardless of filing status), complete Worksheet B for Line 4 - Standard Deduction Limitation.

1 Adjusted gross income from line 1 of Form M1 . . . . . _____
2 If step 1 is greater than $337,800, enter $93,400. If it is less than or equal to $337,800, then subtract $244,400 from step 1. If Married filing separately, and step 1 is greater than $168,900, enter $46,700. If it is less than or equal to $168,900, subtract $122,200 from step 1 . . . . . _____
3 Multiply step 2 by 3% . . . . . _____
4 If step 1 is greater than $337,800, subtract $337,800 from step 1. If married filing separately and step 1 is greater than $168,900, subtract $168,900 from step 1. Otherwise, enter 0 . . . . . _____
5 Multiply step 4 by 10% . . . . . _____
6 Add steps 3 and 5 . . . . . _____
7 Enter your standard deduction from the standard deduction table or Step 6 of the Worksheet for Line 4 – Dependent Standard Deduction . . . . . _____
8 Multiply step 7 by 80% . . . . . _____
9 Enter the lesser of step 6 or step 8 . . . . . _____
10 Subtract step 9 from step 7. This is your standard deduction. Enter this amount on line 4. . . . . _____

Worksheet B for Line 4 - Standard Deduction Limitation

If your adjusted gross income is greater than $1,107,750, complete this worksheet.

1 Enter your standard deduction from the standard deduction table or Step 6 of the Worksheet for Line 4 – Dependent Standard Deduction . . . . . _____
2 Multiply step 1 by 80% . . . . . _____
3 Subtract step 2 from step 1. This is your standard deduction. Enter this amount on line 4. . . . . _____

Line 5—Exemptions

You may claim exemptions for dependents on line 5. Use the Worksheet for Line 5 to determine your total exemption amount. If you can be claimed as a dependent on another individual's return, do not complete the Worksheet for Line 5 and leave line 5 of Form M1 blank.

Worksheet for Line 5 — Dependent Exemptions

1 Enter the number of dependents you claimed on Schedule M1DQC. . . . . _____
2 Enter $5,300. . . . . $5,300
3 Multiply step 1 by step 2 . . . . . _____
4 Enter the amount from line 1 of Form M1 . . . . . _____
5 Enter the amount that matches your filing status. . . . . _____

Married Filing Jointly or Surviving Spouse:	$366,700	Single:	$244,500
Head of Household:	$305,600	Married Filing Separately:	$183,350

6 Compare the amounts on steps 4 and 5. If step 5 is more than step 4, enter the amount from step 3 on line 5 of Form M1 and **STOP HERE**. If step 4 is more than step 5, subtract step 5 from step 4 . . . . . _____
7 If step 6 is **more than** $122,500 ($61,250 for Married Filing Separately), enter 0 on line 5 of Form M1 and **STOP HERE**. If step 6 is **less than or equal to** $122,500 ($61,250 for Married Filing Separately), divide step 6 by $2,500 ($1,250 if Married Filing Separately) and round up to the next whole number (Example: .0004 to 1). . . . . _____
8 Multiply step 7 by 2% (.02). Enter the result as a decimal . . . . . _____
9 Multiply step 3 by step 8. . . . . _____
10 Subtract step 9 from step 3. Enter the result on line 5 of Form M1. . . . . _____

Line 6—State Income Tax Refund

Enter any state income tax refund amounts included as income on line 1 of federal Schedule 1.

Line Instructions (cont.)

Line 7—Subtractions from line 43 of Schedule M1M and line 26 of Schedule M1MB

Complete Schedule M1M, *Income Additions and Subtractions*, if any of these apply. If, in 2026, you:

- Received mileage reimbursement in service of a charitable organization
- Received interest from a federal government source
- Were a licensed cannabis business who incurred or paid expenses disallowed under section 280E of the Internal Revenue Code
- Purchased educational material or services for your qualifying child's K–12 education
- Did not file Schedule M1SA and your charitable contributions were more than $500
- Reported bonus depreciation as an addition to income in a year 2020 through 2025 or received a federal bonus depreciation subtraction in 2026 from an estate or trust
- Had a business interest deduction disallowed
- Had a carryback of a net operating loss disallowed or an excess business loss from tax years 2018 through 2020 on your Minnesota return
- Were born before January 2, 1962, or are permanently and totally disabled and you received federally taxable disability income, and you qualify to complete Schedule M1R under the limits below.

If you are:	And your income* is less than:	And your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Filing Single, Head of Household, or Qualifying Surviving Spouse and are 65 or older or disabled	$33,700	$ 9,600
Married, filing a joint return, and both spouses are 65 or older or disabled	$42,000	$12,000
Married, filing a joint return, and one spouse is 65 or older or disabled	$38,500	$12,000
Married, filing a separate return, lived apart from your spouse for all of 2026, and are 65 or older or disabled	$21,000	$ 6,000

* Your income for claiming this subtraction is the amount from line 1 of Form M1 plus any lump-sum distributions reported on federal Form 4972, less any taxable Railroad Retirement Board benefits (see instructions for line 9 of Schedule M1R).

- Received benefits from the Railroad Retirement Board, such as unemployment, sick pay, or retirement benefits
- Were a permanent resident of Michigan or North Dakota and you received wages covered by reciprocity from which Minnesota income tax was withheld (see page 8)
- Worked and lived on the Indian reservation of which you are an enrolled member
- Received federal active-duty military pay while a Minnesota resident
- Are a member of the Minnesota National Guard or Reserves who received pay for training or certain types of active service
- Received active-duty military pay while a resident of another state and you are required to file a Minnesota return
- You, your spouse (if filing a joint return), or your dependent donated all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow (while living) to another person
- Received a military pension or other military retirement pay
- Were insolvent and received a gain from the sale of your farm property that is included in line 11a of federal Form 1040
- Received a post service education award for service in an AmeriCorps National Service program
- Had a net operating loss from 2008 or 2009 under the Worker, Homeownership, and Business Assistance Act of 2009 and are claiming the Minnesota subtraction you are carrying forward for Minnesota purposes
- Had railroad maintenance expenses not allowed as a federal deduction
- Contributed to a qualified Section 529 Plan and did not claim a credit for these contributions (see Schedule M1529)
- Received Social Security benefits in 2026 and included some of those benefits on line 6b of federal Form 1040 or 1040-SR
- Received taxable qualified public pension benefits for services for which you did not earn Social Security benefits (See Schedule M1QPEN)
- You received damages under a sexual harassment or abuse claim
- You received income from a long-term service and support or nursing facility workforce incentive grant
- Earned interest or dividends on a designated first-time homebuyer savings account (see Schedule M1HOME)
- Reported a discharge of indebtedness of educational loans on completion of an income-driven repayment program
- Had income from the sale of partnership interest after claiming accelerated recognition in a prior year

Line Instructions (cont.)

- Recognized deferred foreign income under section 965 of the Internal Revenue Code
- Received debt forgiveness deemed coerced debt by a court.
- Received consumer enforcement public compensation from the consumer protection restitution account established under Minnesota Statutes, section 8.37
- Received compensation from a foreign service pension or other foreign service retirement plan
- Received a stipend from the Minnesota Department of Human Services per a collective bargaining agreement between the Service Employees International Union (SEIU) Healthcare Minnesota & Iowa and the State of Minnesota
- Received student loan assistance as an employee of a critical access dental clinic exceeding $5,250
- Received payments from the Nursing Facility Workforce Wage Supplement Program

Tax Before Credits

Line 10—Tax From Table

Turn to the tax table on pages 32 through 38. Using the amount on line 9, find the tax amount in the column under your filing status. Enter the amount of tax from the table on line 10.

Line 11—Alternative Minimum Tax (Schedule M1MT)

If you had to pay federal alternative minimum tax when you filed your federal Form 1040, 1040-SR, or 1040-NR, you must complete Schedule M1MT, *Alternative Minimum Tax,* to determine if you must pay Minnesota alternative minimum tax.

You may be required to pay Minnesota alternative minimum tax even if you were not subject to federal alternative minimum tax.

Before you complete Schedule M1MT, you must complete Part 1 of federal Form 6251 for Minnesota purposes.

Line 13 —Part-Year Residents and Nonresidents (Schedule M1NR)

Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR, *Nonresidents/ Part-Year Residents*, to determine your Minnesota tax. See page 6 to determine if you were a resident, part-year resident, or nonresident.

If you complete Schedule M1NR, enter the amounts from lines 28 and 29 of Schedule M1NR on lines 13a and 13b of your Form M1. Include Schedule M1NR when you file Form M1.

Line 14a—Other Minnesota Taxes

You may be required to pay an additional Minnesota tax if you:

- Withdrew funds from a first-time homebuyer savings account and did not use the funds for qualified expenses
- Filed Schedule M1529, *Education Savings Account Contribution Credit or Subtraction*, in a prior tax year, and funds were withdrawn for non-qualified expenses
- Received a qualified lump-sum distribution from a certain qualified plan and filed federal Form 4972
- Received $1,000,000 or more of net investment income (See Schedule NIIT for more information)

If you are required to pay one or more of these taxes, complete and file the applicable schedule or schedules.

First-Time Homebuyer Recapture Tax

Complete Schedule M1HOME, *First-Time Homebuyer Savings Account*, if you withdrew funds from a savings account designated as a first-time homebuyer account and funds were not used for qualified expenses. Qualified expenses include the down payment, closing costs, costs of construction, or financing the construction of a single-family residence.

Education Savings Account Credit or Subtraction Recapture Tax

File Schedule M1529, *Education Savings Account Contribution Credit or Subtraction*, to determine your recapture tax if:

- You filed Schedule M1529 claiming a credit or subtraction in a prior year
- Funds were withdrawn from that education savings account and not used for qualified expenses

See Schedule M1529 to determine which expenses do not qualify for Minnesota purposes.

Tax on Lump-Sum Distribution (Schedule M1LS)

You must file Schedule M1LS, *Tax on Lump-Sum Distribution*, if all of these apply:

- You received a lump-sum distribution from a pension, profit-sharing, or stock bonus plan in 2026
- You were a Minnesota resident when you received any portion of the lump-sum distribution
- You filed federal Form 4972

If you complete Schedule M1LS, include the schedule and Form 4972 when you file your Form M1.

Line Instructions (cont.)

Tax on Net Investment Income (Schedule NIIT)

You must file Schedule NIIT, Net Investment Income Tax, if you have net investment income over $1,000,000. If you complete Schedule NIIT, include the schedule and federal Form 8960 when you file your Form M1. Net investment income includes, but is not limited to, interest, dividends, capital gains, rental and royalty income, and non-qualified annuities. It does not include net gains attributable to dispositions of property classified as class 2a agricultural land. See Schedule NIIT for more information on how to determine your Minnesota net investment income tax.

Any partner or shareholder electing composite income tax or Pass-Through Entity (PTE) tax to satisfy their filing requirement must file Schedule NIIT with Form M1. In these situations, the Form M1 will only report the net investment income tax due on line 14 and will not report any other tax lines or tax benefits. The composite income tax or PTE tax can still satisfy the partner's or shareholder's tax for the distributive share of the entity's business income.

If you elected to file composite income tax or PTE tax to satisfy your individual filing requirement in Minnesota, and you are filing Form M1 and Schedule NIIT to pay your net investment income tax, you must:

1. Enter your information at the top of Form M1 (name, address, date of birth, SSN, filing status), as well as your spouse's information if you are filing a joint federal income tax return
2. Complete lines A, B, C, D, E, and F of Form M1
3. Do not complete lines 1 through 12
4. Complete lines 13 through 30 but enter zero on lines 13, 16, 20, and 22
5. Enter the net investment income tax from line 15 of Schedule NIIT on line 14a of Form M1 and check box (d)
6. Check the "I am filing this return for Net Investment Income Tax requirements" box at the bottom of Form M1
7. Include your completed Schedule NIIT and federal Form 8960 with Form M1

Line 14b—Repayment of Advance Child Tax Credit

If you completed Schedule M1CWFC and entered an amount on line 27, include the amount from line 27 on line 14b of Form M1.

Credits Against Tax

Line 16—Nonrefundable Credits (Schedule M1C)

Complete Schedule M1C, *Nonrefundable Credits*, if any of these apply for 2026:

- You are filing a joint return and have taxable earned income, pension, or Social Security income (see Schedule M1MA, *Marriage Credit*, for more information)
- You paid premiums on a qualified long-term care insurance policy
- You were a Minnesota resident for all or part of 2026 and paid income tax to both Minnesota and another state on the same income
- You qualify for the Credit for Past Military Service
- You purchased transit passes to resell or give to your employees
- You paid Minnesota alternative minimum tax in prior years and are not required to pay it in 2026
- You invested in a qualified business in East Grand Forks, Breckenridge, Dilworth, Moorhead, or Ortonville, and the business has been certified as qualified for the SEED Capital Investment Program
- You contributed to a qualified education savings account in 2026 and did not claim the Education Savings Account Subtraction
- You were a licensed teacher who completed a qualifying master's degree program you began after June 30, 2017
- You were a full-year or part-year resident and made eligible loan payments on your own qualified student loans
- You received a credit certificate from the Minnesota Rural Finance Authority
- You received a Film Production Credit certificate from Explore Minnesota
- You sold a manufactured home park to a cooperative
- You had qualified railroad reconstruction or replacement expenditures
- You received a certificate from the Minnesota Housing Finance Agency for qualifying contributions to a state fund

Report the total of all credits from Schedule M1C on line 16 of Form M1. Include any schedules you completed when filing your return.

Line Instructions (cont.)

Line 18—Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife, such as bald eagles and loons, by donating to the Nongame Wildlife Fund. To donate, enter the amount on line 18. This amount will decrease your refund or increase the amount you owe.

To contribute to the fund, go to www.dnr.state.mn.us/nongame/donate or send a check payable to:

DNR Nongame Wildlife Fund
500 Lafayette Road
Box 25
St. Paul, MN 55155

Total Payments

Line 20—Minnesota Income Tax Withheld (Schedule M1W)

If you received Forms W-2, 1099, or W-2G, or Schedules KPI, KS, or KF showing Minnesota income tax withheld for 2026, you must complete Schedule M1W, *Minnesota Income Tax Withheld*. Include Schedule M1W when you file Form M1. If you do not include this schedule, we may disallow your withholding amount. **Do not send in your Forms W-2, 1099, or W-2G.** Keep these forms with your records, as we may ask to review them.

If you are claiming withholding from a Schedule KPI, KS, or KF, include the schedule with your return.

Line 21—Minnesota Estimated Tax and Extension Payments

You may include only three types of payments on line 21:

- Your total 2026 Minnesota estimated tax payments made in 2026 and 2027
- The portion of your 2025 Minnesota income tax refund designated on your 2025 Form M1 to be applied to 2026 estimated tax
- Any state income tax payment made by the regular due date when you are filing after the due date

Contact us if you are uncertain of these amounts.

Refundable Credits

These credits may help you get a refund even if you do not have a tax liability.

Line 22—Refundable Credits (Schedule M1REF)

Complete Schedule M1REF, *Refundable Credits*, if you qualify for any of these credits:

- Child and Dependent Care Credit
- Minnesota Child and Working Family Credits
- K-12 Education Credit
- Renter's Credit
- Refundable Credit for Tax Paid to Wisconsin
- Credit for Parents of Stillborn Children
- Credit for Historic Structure Rehabilitation (Certified by the State Historic Preservation Office)
- Enterprise Zone Credit (Certified by the Department of Employment and Economic Development)
- Pass-Through Entity Tax Credit (include Schedule KPI, KS, or KF)
- Credit for claim of right
- Credit for Sustainable Aviation Fuel
- Refundable credit for increasing research activities

If you qualify for one or more of these credits, include the appropriate credit schedules and Schedule M1REF with your Form M1.

Child and Dependent Care Credit (Schedule M1CD)

To qualify for the Child and Dependent Care Credit, your federal adjusted gross income must be less than $77,610 with one qualifying person or less than $89,610 with two or more qualifying persons. Also, at least one of these must apply:

- You paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person while you (and your spouse, if filing a joint return) were working or looking for work. A qualifying person and qualifying expenses are the same as for the federal credit for child and dependent care expenses.
- You were a licensed family daycare operator caring for your own dependent child who had not reached age six by the end of the year.

If you qualify, complete Schedule M1CD, *Child and Dependent Care Credit*, and Schedule M1REF, and include these schedules with your Minnesota income tax return. Enter the number of qualifying persons on line 1a of Schedule M1REF.

Line Instructions (cont.)

Minnesota Child and Working Family Credits (Schedule M1CWFC)

You may qualify for the Minnesota Child and Working Family Credits if you earned income from a job, were self-employed, or have qualifying children. See the requirements on Schedule M1CWFC, *Child and Working Family Credits*. Part-year residents may qualify for these credits based on their percentage of income assignable to Minnesota.

If you qualify for these credits, complete Schedule M1DQC, Schedule M1CWFC, and Schedule M1REF, and include these schedules with your Form M1. Enter the number of your qualifying children for the Child Tax Credit on line 2a and qualifying older children on line 2b of Schedule M1REF.

Renter's Credit (Schedule M1RENT)

You may qualify for the Renter's Credit if you were a Minnesota resident, your household income was less than $79,330, and you lived in a building where either property taxes were payable for 2026 or payments in lieu of property taxes were payable in 2026. The maximum credit is $2,780. If you qualify for the credit, complete Schedule M1RENT, *Renter's Credit*, and Schedule M1REF, and provide both with your Form M1. You must provide a copy of any Certificate of Rent Paid (CRP) used to claim the credit.

Credit for Parents of Stillborn Children (Schedule M1PSC)

You may qualify for the Credit for Parents of Stillborn Children if:

- You experienced the birth of a stillborn child in 2026
- You received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records
- You would have claimed the child as a dependent in 2026 if the child had not been stillborn

Enter the document control number and state file number from the Certificate of Birth Resulting in Stillbirth you received from the Minnesota Department of Health. The state file number is the number printed in the upper right area inside the margin of the Certificate of Birth Resulting in Stillbirth. The document control number is the number printed in the lower left corner under the barcode on the Certificate of Birth Resulting in Stillbirth. If you qualify for the credit, complete Schedule M1PSC, *Credit for Parents of Stillborn Children*, and Schedule M1REF and include both with your Form M1.

Credit for Tax Paid to Wisconsin (Schedule M1RCR)

You may be eligible for a refundable credit for income tax paid to Wisconsin if:

- You were domiciled in Minnesota for all or part of 2026
- You incurred 2026 income tax for Minnesota and for Wisconsin on the same income earned for professional or personal services performed while a Minnesota resident

Use Schedule M1RCR, *Credit for Tax Paid to Wisconsin*, and include it with your Form M1.

K–12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2026 for a qualifying child in grades kindergarten through 12 (K–12). To qualify, your adjusted gross income must be under the limit based on your number of qualifying children in grades K-12. A qualifying child for the K-12 Education Credit is the same as a qualifying child for the federal Earned Income Credit.

Total qualifying children	Your adjusted gross income limit is:
1 or 2	$83,550
3	$86,550
More than 3	$89,550, plus $3,000 for each additional qualifying child

If you qualify for the credit, complete Schedule M1ED, *K-12 Education Credit*, and Schedule M1REF, and include both of these schedules with your Form M1.

Line Instructions (cont.)

If you have any of these expenses, include them on the lines indicated.		Credit	Subtraction
Include only as a subtraction on line 15 of Schedule M1M:	• Private school tuition • Tuition for college courses used to satisfy high school graduation requirements		X
			X
Include on line 2 of Schedule M1ED or line 15 of Schedule M1M:	• Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*) • Tuition for summer camps which are primarily academic in focus, such as language or fine arts camps • Instructor fees for driver's education courses if the school offers a class as part of the curriculum	X	X
		X	X
		X	X
Include on line 2 of Schedule M1ED or line 15 of Schedule M1M:	• Tutoring* • Music lessons*	X	X
		X	X
Include on line 3 of Schedule M1ED or line 15 of Schedule M1M:	Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private, or home school day	X	X
Include on line 4 of Schedule M1ED or line 15 of Schedule M1M:	Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 5 of Schedule M1ED or line 15 of Schedule M1M:	Fees paid to others for transportation to and from school or field trips during the regular school day, if the school is in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin	X	X
Include on line 8 of Schedule M1ED or line 15 of Schedule M1M:	Home computer hardware and educational software *You may use up to $200 to qualify for the credit and another $200 for the subtraction.*	X	X

*A qualified instructor is a person who is not the child's sibling, parent, or grandparent, and meets one of these requirements:
- Is a Minnesota licensed teacher or is directly supervised by a Minnesota-licensed teacher
- Teaches in an accredited private school
- Has a baccalaureate (B.A.) degree
- Is a member of the Minnesota Music Teachers Association

Expenses That Do Not Qualify for Either the K-12 Education Credit or Subtraction

- Costs to drive your child to and from school, tutoring, enrichment programs, or camps that are not part of the regular school day
- Travel expenses, lodging, and meals for overnight class trips
- Fees for materials and textbooks purchased for use in religious teachings
- Sport camps or lessons
- Books and materials used for tutoring, enrichment programs, academic camps, or after-school activities
- Tuition and expenses for preschool or post-high school classes
- Costs of school lunches
- Costs of uniforms used for school, band, or sports
- Monthly internet fees
- Noneducational software

For more information on the Education Credit and the Education Subtraction, see Fact Sheet 8, *K-12 Education Credit and Subtraction*, on our website.

Line Instructions (cont.)

Refund or Amount Due

Line 24—Your Refund

If line 23 is more than line 19, subtract line 19 from line 23, then subtract the amount, if any, on line 27. This is your 2026 Minnesota income tax refund. If the result is zero, you generally must still file your return. See "Am I required to file a Minnesota Income Tax Return?" on page 6 of these instructions.

Of the amount on line 24, you can:

- Have the entire refund deposited directly into a checking or savings account (see the line 25 instructions).
- Receive the entire refund in the mail as a paper check (skip lines 25, 26, 28, and 29).
- Apply all or a portion of your refund toward your 2027 estimated taxes. The remaining balance, if any, may be directly deposited into your bank account, or mailed to you.

We will deduct any amount you owe for Minnesota or federal debts, criminal fines, or a debt to a federal, state, or county agency, district court, qualifying hospital, or public library. If you participate in the Senior Citizens' Property Tax Deferral Program, we will apply your refund to your deferred property tax total. We will use your Social Security Number to identify you as the correct debtor. If your debt is less than your refund, you will receive the difference.

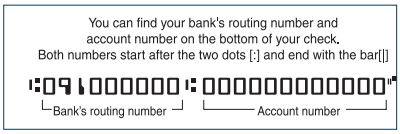
Generally, you must file your 2026 return no later than 3 1/2 years from the original due date or your right to receive the refund lapses.

Line 25—Direct Deposit of Refund

Direct deposit is the safest and easiest way to get your tax refund. If you want the refund on line 24 to be directly deposited into your checking or savings account, enter the requested information on line 25. You must use an account not associated with any foreign banks.

The **routing number** must have nine digits.The **account number** may contain up to 17 digits, which includes numbers and letters. Leave out any hyphens, spaces, or symbols.

If the routing or account number is incorrect or is not accepted by your financial institution, we will send your refund as a paper check. We may also issue your refund by check if we adjusted your return or recaptured part of your refund to pay a debt you owe.



By completing line 25, you are authorizing us and your financial institution to initiate electronic credit entries and, if necessary, debit entries and adjustments for any credits made in error.

Line 26—Amount You Owe

If line 19 is more than line 23, you owe Minnesota income tax for 2026. Read the instructions for line 27 to determine if you must file Schedule M15, *Underpayment of Estimated Income Tax*.

Subtract line 23 from line 19, then add the amount, if any, from line 27. Enter the result on line 26. This is the Minnesota income tax you must pay. Pay your tax using one of the methods described in *Payment Options* on page 22 of these instructions.

If you are filing your return after April 15, 2027, you may owe a late payment penalty, a late filing penalty, and interest (see page 22 of these instructions). If you file a paper return and include penalty and interest with your check payment, enclose a separate statement showing how you calculated the penalty and interest.

Line 27—Penalty for Underpayment of 2026 Estimated Tax (Schedule M15)

You may owe a penalty if:

- Line 19 is more than line 23 and the difference is $500 or more
- You did not make a required estimated tax payment on time, even if you have a refund

Complete Schedule M15 to determine if you owe a penalty. Enter the penalty, if any, on line 27 of Form M1. Also, subtract the penalty amount from line 24 or add it to line 26 of Form M1. Include Schedule M15 with your return.

To avoid this penalty next year, you may want to make larger 2027 estimated tax payments or ask your employer to increase your withholding.

Payment Options/Penalty and Interest

Line 28 – Penalty and Interest

If you are filing your return after April 15, 2027, you may owe a late payment penalty or late filing penalty and interest. See "Is there a penalty for filing late?" and "Is there a penalty for paying late?" later in these instructions to determine what penalties may apply. See "How is interest on late payments calculated?" to help calculate any interest you may owe. If you owe penalty and interest and do not calculate it on your own, leave line 28 blank and file your return. We will calculate the amount for you and send you a bill for any amount due. If you entered an amount on line 24, subtract the amount you entered on line 28 from the amount line 24. If you entered an amount on line 26, add the amount from line 28 to line 26.

Lines 29 and 30—2026 Estimated Tax

If you are paying 2027 estimated tax, you may apply all or part of your 2026 refund to your 2027 estimated tax.

Once you choose to apply all or part of your 2026 refund to your 2027 estimated tax, it cannot be changed.

On line 29, enter the portion of line 24 you want refunded to you. On line 30, enter the amount from line 24 you want applied to your 2027 estimated tax. The total of lines 29 and 30 must equal line 24.

If you are filing Form M1X to amend your return, your refund cannot be applied to your estimated tax account.

Pay Electronically

Go to www.revenue.state.mn.us, and select **Make a Payment** under **Individuals**

Select **Bank Account** or **Credit or Debit Card*** and follow the prompts to make your payment. You cannot use a foreign bank account. Save the confirmation number and date stamp from your payment.

*We use a third-party vendor to process credit and debit card payments. A fee is charged for this service.

Pay by Check or Money Order

Go to our website at www.revenue.state.mn.us and select **Make a Payment** under **Individuals**. Then, select **Check or Money Order.** Use the **Payment Voucher System** to create a voucher.

If you are filing a paper return, send the voucher and your check or money order separately from your return to ensure that we properly credit your payment to your account. Your check authorizes us to make a one-time electronic fund transfer from your account. After the funds transfer is complete, we will destroy the physical check.

What if I cannot pay the full amount I owe by the due date?

Pay as much as you can when you file your tax return. Then, make monthly payments using a payment voucher until you receive a bill. After you get the bill, you can request a payment agreement by calling 651-556-3003 or 1-800-657-3909 or at www.revenue.state.mn.us.

For details about payment agreements, go to www.revenue.state.mn.us and enter **payment agreements** into the Search box.

Should I make estimated payments?

Make estimated payments if any of these apply:

- You expect to owe $500 or more in Minnesota tax for 2027
- Minnesota tax was not withheld from your earnings
- Your income includes pensions, commissions, dividends or other sources not subject to withholding

To determine how much you owe, subtract your withholding and tax credits from the tax on your earnings. For details on how to estimate and pay your tax, visit our website and enter **estimated tax** into the Search box.

To make estimated payments electronically, choose **Make a Payment** under **Individuals.**To pay by check, go to www.revenue.state.mn.us and choose **Make a Payment** under **Individuals**. Then, choose **Check or Money Order** and use the **Payment Voucher System** to create a payment voucher. Send your voucher and check to the address on the voucher. You may print multiple vouchers for estimated payments.

Is there a penalty for filing late?

The due date to file a return for 2027 is April 15. There is no late filing penalty if your return is filed by October 15, 2027, for most individuals. **If your return is not filed by October 15, we will charge a 5% late filing penalty on the unpaid tax.**

Most individuals must pay by April 15, even if you filed an extension for your federal return. If you cannot pay the full amount due, file your return and pay as much as you can by the due date to reduce penalties and interest.

Penalty and Interest (cont.)

Is there a penalty for paying late?

We will charge a 4% late payment penalty of the unpaid amount due if you do not pay what you owe by the due date, even if you file your return within six months of the filing deadline.

We will charge an additional 5% penalty on the unpaid tax if you pay your tax 181 days or more after filing your return.

Use the worksheet below to determine penalties you owe if you file or pay late.

Are there other penalties?

If you claim a refund without being eligible, we will charge a penalty equal to 50% of the fraudulently claimed refund.
We can charge civil and criminal penalties for:

- Failing to include all taxable income
- Making errors due to intentionally disregarding the income tax laws
- Filing a frivolous return
- Knowingly or willfully failing to file a Minnesota return
- Evading tax
- Filing a false or fraudulent return

How is interest on late payments calculated?

Use the worksheet below to calculate interest you owe. We will charge interest on any unpaid tax and penalty after April 15, 2027. The interest rate is determined each year. The interest rate to enter on step 7 is 7% for 2027.

If the days fall in more than one calendar year, do not include days beyond December 31, 2027 on steps 9 and 16. Determine the interest due for later calendar years using steps 7 through 11 and steps 16 through 18 separately for each year and using the appropriate interest rate on step 7. When completing these additional steps, use December 31 of the prior year on steps 9 and 16, and then add the result of these additional steps to the result of the worksheet below.

1	Total tax due from line 26 of Form M1	_____
2	Tax paid by April 15, 2027	_____
3	Subtract step 2 from step 1	_____
4	Divide step 3 by step 1. If the result is less than 10% and you are filing by October 15, enter 0 on step 5 and go to step 6	_____
5	**Late payment penalty.** Multiply step 3 by 4%	_____
6	Add steps 3 and 5	_____
7	Interest rate for the tax year	_____
8	Multiply step 6 by step 7	_____
9	Number of days after April 15 you paid the tax	_____
10	Divide step 9 by 365 (carry to five decimal places)	_____
11	**Interest on late payment penalty and late taxes.** Multiply step 8 by step 10	_____
	If filing and paying in full before October 15, skip steps 12 through 18 and go to step 19.	
12	**Late filing penalty.** Was your return filed on or before October 15, 2027? If yes, enter 0. If no, multiply step 3 by 5% (.05)	_____
13	**Extended delinquency penalty.** Multiply step 3 by 5% (.05)	_____
14	Add steps 12 and 13	_____
15	Multiply step 14 by step 7	_____
16	Number of days paid past October 15	_____
17	Divide step 16 by 365	_____
18	Interest on late file and extended delinquency penalty. Multiply step 15 by step 17	_____
19	Add steps 5, 11, 14, and 18. Include the result on line 28 of Form M1	_____

Other Information

Separation of Liability

You may be eligible for the Separation of Liability Program if you filed a joint return, are no longer married, and still owe part of the joint liability. For information, write to:

Minnesota Department of Revenue
Attn: Separation of Liability Program
Mail Station 7701
600 N. Robert St.
St. Paul, MN 55146-7701

Filing on Behalf of a Deceased Person

If a person died before filing a 2026 tax return and had income that meets the minimum filing requirement for 2026 or claimed advance payments of their 2026 child tax credit when they filed their 2025 return, the spouse or personal representative must file a Minnesota income tax return for the deceased person (decedent). The return must have the same filing status used to file the decedent's federal return. To file a Minnesota income tax return for a decedent, enter the decedent's name and your name on the return and print "DECD" and the date of death after the decedent's last name. For more information, see Income Tax Fact Sheet 9, *Filing on Behalf of a Deceased Taxpayer*.

Claiming a Refund on Behalf of a Deceased Person

If you are the decedent's spouse and you are using the joint filing method, we will send you the refund.

If you are the personal representative, you must include a copy of the court document appointing you as personal representative with the decedent's return. You will receive the decedent's refund on behalf of the estate.

If no personal representative has been appointed for the decedent and there is no spouse, complete Form M23, *Claim for a Refund for a Deceased Taxpayer*, and include it with the decedent's Minnesota income tax return.

Amending your Return and Reporting Federal Changes

Generally, you have 3 ½ years from the return due date to amend an original return to claim a refund. Complete Minnesota Form M1X, *Amended Minnesota Income Tax,* and include an updated version of Form M1 and all applicable schedules.

You have 180 days to amend your Minnesota return from either of these dates:

- The date the IRS notifies you of a change they made to your federal return
- The date you amend your federal return and it affects your Minnesota return

If the IRS changes your return and the changes **do not** affect your Minnesota return, you have 180 days to send us a letter of explanation. We will charge a 10% penalty on any additional tax and have six more years to audit your return if you fail to report federal changes within 180 days.

Send your letter and a complete copy of your federal amended return or the IRS correction notice to:

Minnesota Department of Revenue
Mail Station 0010
600 N. Robert St.
St. Paul, MN 55146-0010

Other Information (cont.)

Return Authorization Checkbox

Check this box to authorize Revenue to discuss this return with the preparer or the third-party designee indicated on your federal return. This authority allows us to discuss with your preparer these items from this return:

- Line item details
- Tax due on original and adjustments made during processing; penalty or interest due
- Documents received or sent like a tax order or bill
- Dates and amounts of payments, credits, or refunds

The authority also allows your preparer to cancel direct deposit or debit payments and submit an abatement request.

The authority granted by a marked return checkbox is valid for either of these:

- One year after the due date for current original returns
- One year from the date the form was submitted for amended and noncurrent original returns

Checking the box does not give your preparer or third-party designee the authority to:

- Sign any tax documents on your behalf
- Represent you at any audit or appeals conference
- Discuss abatement progress

For these types of authorities, file Form REV184i, *Individual or Sole Proprietor Power of Attorney,* with Revenue.

Authorization to share information with MNsure

When filing your individual income tax return, you may elect to authorize the Minnesota Department of Revenue to share necessary return information with MNsure, Minnesota's official health insurance marketplace. This lets MNsure contact you about free or low-cost health insurance.

The information that will be shared includes:

- Name and spouse's name if filing a joint return
- Number of people in the household
- Dependent's date of birth
- Address
- Adjusted gross income
- Email
- Telephone number
- County of residence

Taxpayer Rights Advocate

If you have tax problems and have not been able to resolve them through normal channels, contact the Taxpayer Rights Advocate.

Call: 651-556-6013

Email: dor.tra@state.mn.us

Webpage: revenue.state.mn.us/contact-tra

Write to: Minnesota Department of Revenue
Taxpayer Rights Advocate
Mail Station 7102
600 N. Robert St.
St. Paul, MN 55146

Military Personnel

Did you serve in a combat zone at any time between 2023 and 2027?

You are eligible for a credit of $120 for each month you served in a combat zone or hazardous duty area if Minnesota was your state of legal residence (domicile) during your deployment. You can claim this credit for months served in years 2023, 2024, 2025, 2026, and 2027. Complete Form M99, *Credit for Military Service in a Combat Zone*, and mail it to the department with the required information listed on Form M99.

You may also file Form M99 electronically. Go to www.revenue.state.mn.us and enter **M99** into the Search box.

Am I a Minnesota resident?

If you are a resident when you enlist, you remain a Minnesota resident until you establish domicile somewhere else. Do not complete Schedule M1NR, *Nonresidents/Part-Year Residents*, unless you (or your spouse) are a part-year resident of Minnesota or are a nonresident.

Military personnel who are part-year residents or nonresidents: When determining if you are required to file a Minnesota return using the steps on page 7, do not include:

- Active-duty military pay for service outside Minnesota in step 1
- Active-duty military pay for service in Minnesota in step 2

Resident military spouses: If you are the spouse of an active-duty military member who is stationed outside of Minnesota, all income you earned in another state is assignable to Minnesota.

Nonresident military spouses: You may be exempt from Minnesota tax on personal service income from services performed in Minnesota if you meet all of these requirements:

- Your spouse was present in Minnesota in compliance with military orders
- Your spouse was domiciled in a state other than Minnesota
- You were in Minnesota solely to be with your spouse

For more information, see Income Tax Fact Sheet 5, *Military Personnel - Residency*.

Subtractions

Minnesota residents who are in the military can take a subtraction for military pay if they included it in adjusted gross income, including Active Guard Reserve (AGR) Program pay earned under U.S. Code, Title 32. Use Schedule M1M to claim these subtractions.

Civilian employees of the military or state military employees cannot take this subtraction regardless of where they earned this income.

If another state taxed your nonmilitary income while you were a Minnesota resident, you may qualify for a credit for taxes paid to another state (see Schedule M1CR, *Credit for Income Tax Paid to Another State,* or Schedule M1RCR*, Credit for Taxes Paid to Wisconsin*).

Military Pensions

You may subtract from taxable income certain types of military pensions or other military retirement pay. To claim this subtraction, you must have included the qualifying income in your federal adjusted gross income. Report this subtraction on line 27 of Schedule M1M. If you claim this subtraction, you cannot claim the Credit for Past Military Service.

Extensions

If you are active-duty military in a presidentially designated combat zone or contingency operation, you may file and pay your Minnesota income taxes up to 180 days after the last day you are in the combat zone or the last day of any continuous hospitalization for injuries sustained while serving in the combat zone. When you file your Minnesota income tax return, enclose a separate sheet stating that you were serving in a combat zone.

If you are stationed outside the United States but not involved in combat zone operations, you have until October 15 to file your return. You must still pay any tax you owe by April 15.

For additional military information, go to www.revenue.state.mn.us or see Income Tax Fact Sheet 5, *Military Personnel - Residency* and Fact Sheet 5a, *Military Personnel - Subtractions, Credits, and Extensions*.

Renter's Credit Table

If Schedule M1RENT, line 10 is		and line 12 is at least														
		$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
		but less than														
		$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
At least:	But less than:	your credit is:														
0	2,260	1	25	49	72	96	120	144	167	191	215	239	262	286	310	334
2,260	4,540	0	3	27	51	75	98	122	146	170	193	217	241	265	288	312
4,540	6,820	0	0	5	29	53	77	100	124	148	172	195	219	243	267	290
6,820	9,060	0	0	0	7	30	52	75	97	120	142	165	187	210	232	255
9,060	11,320	0	0	0	0	0	23	45	68	90	113	135	158	180	203	225
11,320	13,600	0	0	0	0	0	0	12	34	57	79	102	124	147	169	192
13,600	15,880	0	0	0	0	0	0	0	10	32	55	77	100	122	145	167
15,880	18,130	0	0	0	0	0	0	0	0	0	14	35	56	78	99	120
18,130	20,410	0	0	0	0	0	0	0	0	0	0	10	31	53	74	95
20,410	22,670	0	0	0	0	0	0	0	0	0	0	0	0	9	31	52
22,670	24,920	0	0	0	0	0	0	0	0	0	0	0	0	0	3	23
24,920	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If Schedule M1RENT, line 10 is		and line 12 is at least:													
		$375	400	425	450	475	500	525	550	575	600	625	650	675	700
		but less than:													
		$400	425	450	475	500	525	550	575	600	625	650	675	700	725
At least:	But less than:	your credit is:													
0	2,260	357	381	405	429	452	476	500	524	547	571	595	619	642	666
2,260	4,540	336	360	383	407	431	455	478	502	526	550	573	597	621	645
4,540	6,820	314	338	362	385	409	433	457	480	504	528	552	575	599	623
6,820	9,060	277	300	322	345	367	390	412	435	457	480	502	525	547	570
9,060	11,320	248	270	293	315	338	360	383	405	428	450	473	495	518	540
11,320	13,600	214	237	259	282	304	327	349	372	394	417	439	462	484	507
13,600	15,880	190	212	235	257	280	302	325	347	370	392	415	437	460	482
15,880	18,130	141	163	184	205	226	248	269	290	311	333	354	375	396	418
18,130	20,410	116	138	159	180	201	223	244	265	286	308	329	350	371	393
20,410	22,670	73	94	116	137	158	179	201	222	243	264	286	307	328	349
22,670	24,920	43	63	83	103	123	143	163	183	203	223	243	263	283	303
24,920	27,200	0	17	37	57	77	97	117	137	157	177	197	217	237	257
27,200	29,470	0	0	10	30	50	70	90	110	130	150	170	190	210	230
29,470	31,740	0	0	0	0	0	18	38	58	78	98	118	138	158	178
31,740	34,000	0	0	0	0	0	0	0	3	22	40	59	78	97	115
34,000	36,260	0	0	0	0	0	0	0	0	0	0	4	23	41	60
36,260	38,540	0	0	0	0	0	0	0	0	0	0	0	0	11	29
38,540	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If Schedule M1RENT, line 10 is		and line 12 is at least:													
		$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than:													
		$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
At least:	But less than:	your credit is:													
0	2,260	690	714	737	761	785	809	832	856	880	904	927	951	975	999
2,260	4,540	668	692	716	740	763	787	811	835	858	882	906	930	953	977
4,540	6,820	647	670	694	718	742	765	789	813	837	860	884	908	932	955
6,820	9,060	592	615	637	660	682	705	727	750	772	795	817	840	862	885
9,060	11,320	563	585	608	630	653	675	698	720	743	765	788	810	833	855
11,320	13,600	529	552	574	597	619	642	664	687	709	732	754	777	799	822
13,600	15,880	505	527	550	572	595	617	640	662	685	707	730	752	775	797
15,880	18,130	439	460	481	503	524	545	566	588	609	630	651	673	694	715
18,130	20,410	414	435	456	478	499	520	541	563	584	605	626	648	669	690
20,410	22,670	371	392	413	434	456	477	498	519	541	562	583	604	626	647
22,670	24,920	323	343	363	383	403	423	443	463	483	503	523	543	563	583
24,920	27,200	277	297	317	337	357	377	397	417	437	457	477	497	517	537
27,200	29,470	250	270	290	310	330	350	370	390	410	430	450	470	490	510

Continued

Renter's Credit Table

If Schedule M1RENT, line 10 is		and line 12 is at least: $725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than: $750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
At least:	But less than:	your credit is:													
29,470	31,740	198	218	238	258	278	298	318	338	358	378	398	418	438	458
31,740	34,000	134	153	172	190	209	228	247	265	284	303	322	340	359	378
34,000	36,260	79	98	116	135	154	173	191	210	229	248	266	285	304	323
36,260	38,540	48	67	86	104	123	142	161	179	198	217	236	254	273	292
38,540	40,800	0	6	24	41	59	76	94	111	129	146	164	181	199	216
40,800	43,070	0	0	0	0	0	17	34	52	69	87	104	122	139	157
43,070	45,330	0	0	0	0	0	0	2	20	37	55	72	90	107	125
45,330	47,590	0	0	0	0	0	0	0	0	6	23	41	58	76	93
47,590	49,870	0	0	0	0	0	0	0	0	0	0	8	25	41	57
49,870	52,130	0	0	0	0	0	0	0	0	0	0	0	0	11	28
52,130	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If Schedule M1RENT, line 10 is		and line 12 is at least: $1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
		but less than: $1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
At least:	But less than:	your credit is:													
0	2,260	1,022	1,046	1,070	1,094	1,117	1,141	1,165	1,189	1,212	1,236	1,260	1,284	1,307	1,331
2,260	4,540	1,001	1,025	1,048	1,072	1,096	1,120	1,143	1,167	1,191	1,215	1,238	1,262	1,286	1,310
4,540	6,820	979	1,003	1,027	1,050	1,074	1,098	1,122	1,145	1,169	1,193	1,217	1,240	1,264	1,288
6,820	9,060	907	930	952	975	997	1,020	1,042	1,065	1,087	1,110	1,132	1,155	1,177	1,200
9,060	11,320	878	900	923	945	968	990	1,013	1,035	1,058	1,080	1,103	1,125	1,148	1,170
11,320	13,600	844	867	889	912	934	957	979	1,002	1,024	1,047	1,069	1,092	1,114	1,137
13,600	15,880	820	842	865	887	910	932	955	977	1,000	1,022	1,045	1,067	1,090	1,112
15,880	18,130	736	758	779	800	821	843	864	885	906	928	949	970	991	1,013
18,130	20,410	711	733	754	775	796	818	839	860	881	903	924	945	966	988
20,410	22,670	668	689	711	732	753	774	796	817	838	859	881	902	923	944
22,670	24,920	603	623	643	663	683	703	723	743	763	783	803	823	843	863
24,920	27,200	557	577	597	617	637	657	677	697	717	737	757	777	797	817
27,200	29,470	530	550	570	590	610	630	650	670	690	710	730	750	770	790
29,470	31,740	478	498	518	538	558	578	598	618	638	658	678	698	718	738
31,740	34,000	397	415	434	453	472	490	509	528	547	565	584	603	622	640
34,000	36,260	341	360	379	398	416	435	454	473	491	510	529	548	566	585
36,260	38,540	311	329	348	367	386	404	423	442	461	479	498	517	536	554
38,540	40,800	234	251	269	286	304	321	339	356	374	391	409	426	444	461
40,800	43,070	174	192	209	227	244	262	279	297	314	332	349	367	384	402
43,070	45,330	142	160	177	195	212	230	247	265	282	300	317	335	352	370
45,330	47,590	111	128	146	163	181	198	216	233	251	268	286	303	321	338
47,590	49,870	73	90	106	122	138	155	171	187	203	220	236	252	268	285
49,870	52,130	44	60	76	93	109	125	141	158	174	190	206	223	239	255
52,130	54,390	14	31	47	63	79	96	112	128	144	161	177	193	209	226
54,390	56,660	0	1	16	31	46	61	76	91	106	121	136	151	166	181
56,660	58,930	0	0	0	4	19	34	49	64	79	94	109	124	139	154
58,930	61,200	0	0	0	0	0	7	22	37	52	67	82	97	112	127
61,200	63,470	0	0	0	0	0	0	0	9	24	39	54	69	84	99
63,470	65,720	0	0	0	0	0	0	0	0	0	11	25	39	53	66
65,720	68,000	0	0	0	0	0	0	0	0	0	0	0	14	28	41
68,000	70,280	0	0	0	0	0	0	0	0	0	0	0	0	3	16
70,280	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renter's Credit Table

If Schedule M1RENT, line 10 is		and line 12 is at least: $1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
		but less than: $1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
At least:	But less than:	your credit is:													
0	2,260	1,355	1,379	1,402	1,426	1,450	1,474	1,497	1,521	1,545	1,569	1,592	1,616	1,640	1,664
2,260	4,540	1,333	1,357	1,381	1,405	1,428	1,452	1,476	1,500	1,523	1,547	1,571	1,595	1,618	1,642
4,540	6,820	1,312	1,335	1,359	1,383	1,407	1,430	1,454	1,478	1,502	1,525	1,549	1,573	1,597	1,620
6,820	9,060	1,222	1,245	1,267	1,290	1,312	1,335	1,357	1,380	1,402	1,425	1,447	1,470	1,492	1,515
9,060	11,320	1,193	1,215	1,238	1,260	1,283	1,305	1,328	1,350	1,373	1,395	1,418	1,440	1,463	1,485
11,320	13,600	1,159	1,182	1,204	1,227	1,249	1,272	1,294	1,317	1,339	1,362	1,384	1,407	1,429	1,452
13,600	15,880	1,135	1,157	1,180	1,202	1,225	1,247	1,270	1,292	1,315	1,337	1,360	1,382	1,405	1,427
15,880	18,130	1,034	1,055	1,076	1,098	1,119	1,140	1,161	1,183	1,204	1,225	1,246	1,268	1,289	1,310
18,130	20,410	1,009	1,030	1,051	1,073	1,094	1,115	1,136	1,158	1,179	1,200	1,221	1,243	1,264	1,285
20,410	22,670	966	987	1,008	1,029	1,051	1,072	1,093	1,114	1,136	1,157	1,178	1,199	1,221	1,242
22,670	24,920	883	903	923	943	963	983	1,003	1,023	1,043	1,063	1,083	1,103	1,123	1,143
24,920	27,200	837	857	877	897	917	937	957	977	997	1,017	1,037	1,057	1,077	1,097
27,200	29,470	810	830	850	870	890	910	930	950	970	990	1,010	1,030	1,050	1,070
29,470	31,740	758	778	798	818	838	858	878	898	918	938	958	978	998	1,018
31,740	34,000	659	678	697	715	734	753	772	790	809	828	847	865	884	903
34,000	36,260	604	623	641	660	679	698	716	735	754	773	791	810	829	848
36,260	38,540	573	592	611	629	648	667	686	704	723	742	761	779	798	817
38,540	40,800	479	496	514	531	549	566	584	601	619	636	654	671	689	706
40,800	43,070	419	437	454	472	489	507	524	542	559	577	594	612	629	647
43,070	45,330	387	405	422	440	457	475	492	510	527	545	562	580	597	615
45,330	47,590	356	373	391	408	426	443	461	478	496	513	531	548	566	583
47,590	49,870	301	317	333	350	366	382	398	415	431	447	463	480	496	512
49,870	52,130	271	288	304	320	336	353	369	385	401	418	434	450	466	483
52,130	54,390	242	258	274	291	307	323	339	356	372	388	404	421	437	453
54,390	56,660	196	211	226	241	256	271	286	301	316	331	346	361	376	391
56,660	58,930	169	184	199	214	229	244	259	274	289	304	319	334	349	364
58,930	61,200	142	157	172	187	202	217	232	247	262	277	292	307	322	337
61,200	63,470	114	129	144	159	174	189	204	219	234	249	264	279	294	309
63,470	65,720	80	94	108	121	135	149	163	176	190	204	218	231	245	259
65,720	68,000	55	69	83	96	110	124	138	151	165	179	193	206	220	234
68,000	70,280	30	44	58	71	85	99	113	126	140	154	168	181	195	209
70,280	72,530	5	17	30	42	55	67	80	92	105	117	130	142	155	167
72,530	74,810	0	0	7	20	32	45	57	70	82	95	107	120	132	145
74,810	77,070	0	0	0	0	9	22	34	47	59	72	84	97	109	122
77,070	79,330	0	0	0	0	0	0	12	24	37	49	62	74	87	99
79,330	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If Schedule M1RENT, line 10 is		and line 12 is at least: $1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
		but less than: $1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
At least:	But less than:	your credit is:								
0	2,260	1,687	1,711	1,735	1,759	1,782	1,806	1,830	1,854	1,877
2,260	4,540	1,666	1,690	1,713	1,737	1,761	1,785	1,808	1,832	1,856
4,540	6,820	1,644	1,668	1,692	1,715	1,739	1,763	1,787	1,810	1,834
6,820	9,060	1,537	1,560	1,582	1,605	1,627	1,650	1,672	1,695	1,717
9,060	11,320	1,508	1,530	1,553	1,575	1,598	1,620	1,643	1,665	1,688
11,320	13,600	1,474	1,497	1,519	1,542	1,564	1,587	1,609	1,632	1,654
13,600	15,880	1,450	1,472	1,495	1,517	1,540	1,562	1,585	1,607	1,630
15,880	18,130	1,331	1,353	1,374	1,395	1,416	1,438	1,459	1,480	1,501
18,130	20,410	1,306	1,328	1,349	1,370	1,391	1,413	1,434	1,455	1,476
20,410	22,670	1,263	1,284	1,306	1,327	1,348	1,369	1,391	1,412	1,433
22,670	24,920	1,163	1,183	1,203	1,223	1,243	1,263	1,283	1,303	1,323
24,920	27,200	1,117	1,137	1,157	1,177	1,197	1,217	1,237	1,257	1,277
27,200	29,470	1,090	1,110	1,130	1,150	1,170	1,190	1,210	1,230	1,250
29,470	31,740	1,038	1,058	1,078	1,098	1,118	1,138	1,158	1,178	1,198
31,740	34,000	922	940	959	978	997	1,015	1,034	1,053	1,072
34,000	36,260	866	885	904	923	941	960	979	998	1,016
36,260	38,540	836	854	873	892	911	929	948	967	986
38,540	40,800	724	741	759	776	794	811	829	846	864
40,800	43,070	664	682	699	717	734	752	769	787	804
43,070	45,330	632	650	667	685	702	720	737	755	772
45,330	47,590	601	618	636	653	671	688	706	723	741

Renter's Credit Table

If Schedule M1RENT, line 10 is		and line 12 is at least: $1,775 but less than: $1,800	1,800 1,825	1,825 1,850	1,850 1,875	1,875 1,900	1,900 1,925	1,925 1,950	1,950 1,975	1,975 2,000
At least:	But less than:	your credit is:								
47,590	49,870	528	545	561	577	593	610	626	642	658
49,870	52,130	499	515	531	548	564	580	596	613	629
52,130	54,390	469	486	502	518	534	551	567	583	599
54,390	56,660	406	421	436	451	466	481	496	511	526
56,660	58,930	379	394	409	424	439	454	469	484	499
58,930	61,200	352	367	382	397	412	427	442	457	472
61,200	63,470	324	339	354	369	384	399	414	429	444
63,470	65,720	273	286	300	314	328	341	355	369	383
65,720	68,000	248	261	275	289	303	316	330	344	358
68,000	70,280	223	236	250	264	278	291	305	319	333
70,280	72,530	180	192	205	217	230	242	255	267	280
72,530	74,810	157	170	182	195	207	220	232	245	257
74,810	77,070	134	147	159	172	184	197	209	222	234
77,070	79,330	112	124	137	149	162	174	187	199	212
79,330	and up	0	0	0	0	0	0	0	0	0

If Schedule M1RENT, line 10 is		and line 12 is at least: $2,000 but less than: $2,025	2,025 2,050	2,050 2,075	2,075 2,100	2,100 2,125	2,125 2,150	2,150 2,175	2,175 2,200	2,200 2,225	2,225 2,250
At least:	But less than:	your credit is:									
0	2,260	1,901	1,925	1,949	1,972	1,996	2,020	2,044	2,067	2,091	2,115
2,260	4,540	1,880	1,903	1,927	1,951	1,975	1,998	2,022	2,046	2,070	2,093
4,540	6,820	1,858	1,882	1,905	1,929	1,953	1,977	2,000	2,024	2,048	2,072
6,820	9,060	1,740	1,762	1,785	1,807	1,830	1,852	1,875	1,897	1,920	1,942
9,060	11,320	1,710	1,733	1,755	1,778	1,800	1,823	1,845	1,868	1,890	1,913
11,320	13,600	1,677	1,699	1,722	1,744	1,767	1,789	1,812	1,834	1,857	1,879
13,600	15,880	1,652	1,675	1,697	1,720	1,742	1,765	1,787	1,810	1,832	1,855
15,880	18,130	1,523	1,544	1,565	1,586	1,608	1,629	1,650	1,671	1,693	1,714
18,130	20,410	1,498	1,519	1,540	1,561	1,583	1,604	1,625	1,646	1,668	1,689
20,410	22,670	1,454	1,476	1,497	1,518	1,539	1,561	1,582	1,603	1,624	1,646
22,670	24,920	1,343	1,363	1,383	1,403	1,423	1,443	1,463	1,483	1,503	1,523
24,920	27,200	1,297	1,317	1,337	1,357	1,377	1,397	1,417	1,437	1,457	1,477
27,200	29,470	1,270	1,290	1,310	1,330	1,350	1,370	1,390	1,410	1,430	1,450
29,470	31,740	1,218	1,238	1,258	1,278	1,298	1,318	1,338	1,358	1,378	1,398
31,740	34,000	1,090	1,109	1,128	1,147	1,165	1,184	1,203	1,222	1,240	1,259
34,000	36,260	1,035	1,054	1,073	1,091	1,110	1,129	1,148	1,166	1,185	1,204
36,260	38,540	1,004	1,023	1,042	1,061	1,079	1,098	1,117	1,136	1,154	1,173
38,540	40,800	881	899	916	934	951	969	986	1,004	1,021	1,039
40,800	43,070	822	839	857	874	892	909	927	944	962	979
43,070	45,330	790	807	825	842	860	877	895	912	930	947
45,330	47,590	758	776	793	811	828	846	863	881	898	916
47,590	49,870	675	691	707	723	740	756	772	788	805	821
49,870	52,130	645	661	678	694	710	726	743	759	775	791
52,130	54,390	616	632	648	664	681	697	713	729	746	762
54,390	56,660	541	556	571	586	601	616	631	646	661	676
56,660	58,930	514	529	544	559	574	589	604	619	634	649
58,930	61,200	487	502	517	532	547	562	577	592	607	622
61,200	63,470	459	474	489	504	519	534	549	564	579	594
63,470	65,720	396	410	424	438	451	465	479	493	506	520
65,720	68,000	371	385	399	413	426	440	454	468	481	495
68,000	70,280	346	360	374	388	401	415	429	443	456	470
70,280	72,530	292	305	317	330	342	355	367	380	392	405
72,530	74,810	270	282	295	307	320	332	345	357	370	382
74,810	77,070	247	259	272	284	297	309	322	334	347	359
77,070	79,330	224	237	249	262	270	270	270	270	270	270
79,330	and up	0	0	0	0	0	0	0	0	0	0

Renter's Credit Table

If Schedule M1RENT, line 10 is		and line 12 is at least: $2,250	2,275	2,300	2,325	2,350	2,375	2400	2,425	2,450	2,475	2,500
		but less than: $2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	and up
At least:	But less than:	your credit is:										
0	2,260	2,139	2,162	2,186	2,210	2,234	2,257	2,281	2,305	2,329	2,352	*
2,260	4,540	2,117	2,141	2,165	2,188	2,212	2,236	2,260	2,283	2,307	2,331	*
4,540	6,820	2,095	2,119	2,143	2,167	2,190	2,214	2,238	2,262	2,285	2,309	*
6,820	9,060	1,965	1,987	2,010	2,032	2,055	2,077	2,100	2,122	2,145	2,167	*
9,060	11,320	1,935	1,958	1,980	2,003	2,025	2,048	2,070	2,093	2,115	2,138	*
11,320	13,600	1,902	1,924	1,947	1,969	1,992	2,014	2,037	2,059	2,082	2,104	*
13,600	15,880	1,877	1,900	1,922	1,945	1,967	1,990	2,012	2,035	2,057	2,080	*
15,880	18,130	1,735	1,756	1,778	1,799	1,820	1,841	1,863	1,884	1,905	1,926	*
18,130	20,410	1,710	1,731	1,753	1,774	1,795	1,816	1,838	1,859	1,880	1,901	*
20,410	22,670	1,667	1,688	1,709	1,731	1,752	1,773	1,794	1,816	1,837	1,858	*
22,670	24,920	1,543	1,563	1,583	1,603	1,623	1,643	1,663	1,683	1,703	1,723	*
24,920	27,200	1,497	1,517	1,537	1,557	1,577	1,597	1,617	1,637	1,657	1,677	*
27,200	29,470	1,470	1,490	1,510	1,530	1,550	1,570	1,590	1,610	1,630	1,650	*
29,470	31,740	1,418	1,438	1,458	1,478	1,498	1,518	1,538	1,558	1,578	1,598	*
31,740	34,000	1,278	1,297	1,315	1,334	1,353	1,372	1,390	1,409	1,428	1,447	*
34,000	36,260	1,223	1,241	1,260	1,279	1,298	1,316	1,335	1,354	1,373	1,391	*
36,260	38,540	1,192	1,211	1,229	1,248	1,267	1,286	1,304	1,323	1,342	1,361	*
38,540	40,800	1,056	1,074	1,091	1,109	1,126	1,144	1,161	1,179	1,196	1,214	*
40,800	43,070	997	1,014	1,032	1,049	1,067	1,084	1,102	1,119	1,137	1,154	*
43,070	45,330	965	982	1,000	1,017	1,035	1,052	1,070	1,087	1,105	1,122	*
45,330	47,590	933	951	968	986	1,003	1,021	1,038	1,056	1,073	1,091	*
47,590	49,870	837	853	870	886	902	918	935	951	967	983	*
49,870	52,130	808	824	840	856	873	889	905	921	938	954	*
52,130	54,390	778	794	811	827	843	859	876	892	908	924	*
54,390	56,660	691	706	721	736	751	766	781	796	811	826	*
56,660	58,930	664	679	694	709	724	739	754	769	784	799	*
58,930	61,200	637	652	667	682	697	712	727	742	757	772	*
61,200	63,470	609	624	639	654	669	684	699	714	729	744	*
63,470	65,720	534	548	561	575	589	603	616	630	644	658	*
65,720	68,000	509	523	536	550	564	578	591	605	619	633	*
68,000	70,280	484	498	511	525	539	553	566	580	594	608	*
70,280	72,530	417	430	442	455	467	480	492	505	517	530	*
72,530	74,810	395	407	420	432	445	457	470	482	495	507	*
74,810	77,070	372	384	397	409	422	434	447	459	472	484	*
77,070	79,330	270	270	270	270	270	270	270	270	270	270	270
79,330	and up	0	0	0	0	0	0	0	0	0	0	0

*** Use the Renter's Worksheet below.**

Renter's Worksheet

Complete worksheet if line 12 is equal to or greater than $2,500

1 Amount from line 12 . . . . . _____

2 Total household income from line 10 . . . . . _____

3 Decimal number for this step from the table to the right . . . . . _____

4 Multiply step 2 by step 3 . . . . . _____

5 Subtract step 4 from step 1 *(if result is zero or less,* **STOP HERE***; you are not eligible for a refund)* . . . . . _____

6 Decimal number for this step from the table to the right . . . . . _____

7 Multiply step 5 by step 6 . . . . . _____

8 Amount for this step from the table to the right . . . . . _____

9 Amount from step 7 or 8, whichever is less. Also enter this amount on line 13 . . . . . _____

Table for Renter's Worksheet

If step 2 is: at least:	but less than:	Enter on: Step 3	Step 6	Step 8
0	6,820	0.010	0.95	2,780
6,820	9,060	0.010	0.90	2,780
9,060	11,320	0.011	0.90	2,700
11,320	15,880	0.012	0.90	2,640
15,880	20,410	0.013	0.85	2,560
20,410	22,670	0.014	0.85	2,490
22,670	24,920	0.014	0.80	2,430
24,920	29,470	0.015	0.80	2,360
29,470	31,740	0.016	0.80	2,290
31,740	34,000	0.017	0.75	2,290
34,000	38,540	0.018	0.75	2,290
38,540	40,800	0.019	0.70	2,290
40,800	47,590	0.020	0.70	2,290
47,590	54,390	0.020	0.65	2,290
54,390	63,470	0.020	0.60	2,290
63,470	65,720	0.020	0.55	2,080
65,720	68,000	0.020	0.55	1,870
68,000	70,280	0.020	0.55	1,590
70,280	72,530	0.020	0.50	1,390
72,530	74,810	0.020	0.50	1,250
74,810	77,070	0.020	0.50	690
77,070	79,330	0.020	0.50	270
79,330	and up			Not Eligible

2026 Tax Tables

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
0	20	0	0	0	0
20	100	3	3	3	3
100	200	8	8	8	8
200	300	13	13	13	13
300	400	19	19	19	19
400	500	24	24	24	24
500	600	29	29	29	29
600	700	35	35	35	35
700	800	40	40	40	40
800	900	45	45	45	45
900	1,000	51	51	51	51
1,000	1,100	56	56	56	56
1,100	1,200	62	62	62	62
1,200	1,300	67	67	67	67
1,300	1,400	72	72	72	72
1,400	1,500	78	78	78	78
1,500	1,600	83	83	83	83
1,600	1,700	88	88	88	88
1,700	1,800	94	94	94	94
1,800	1,900	99	99	99	99
1,900	2,000	104	104	104	104
2,000	2,100	110	110	110	110
2,100	2,200	115	115	115	115
2,200	2,300	120	120	120	120
2,300	2,400	126	126	126	126
2,400	2,500	131	131	131	131
2,500	2,600	136	136	136	136
2,600	2,700	142	142	142	142
2,700	2,800	147	147	147	147
2,800	2,900	152	152	152	152
2,900	3,000	158	158	158	158
3,000	3,100	163	163	163	163
3,100	3,200	169	169	169	169
3,200	3,300	174	174	174	174
3,300	3,400	179	179	179	179
3,400	3,500	185	185	185	185
3,500	3,600	190	190	190	190
3,600	3,700	195	195	195	195
3,700	3,800	201	201	201	201
3,800	3,900	206	206	206	206
3,900	4,000	211	211	211	211
4,000	4,100	217	217	217	217
4,100	4,200	222	222	222	222
4,200	4,300	227	227	227	227
4,300	4,400	233	233	233	233
4,400	4,500	238	238	238	238
4,500	4,600	243	243	243	243
4,600	4,700	249	249	249	249
4,700	4,800	254	254	254	254
4,800	4,900	259	259	259	259
4,900	5,000	265	265	265	265
5,000	5,100	270	270	270	270
5,100	5,200	276	276	276	276
5,200	5,300	281	281	281	281
5,300	5,400	286	286	286	286
5,400	5,500	292	292	292	292
5,500	5,600	297	297	297	297
5,600	5,700	302	302	302	302
5,700	5,800	308	308	308	308
5,800	5,900	313	313	313	313
5,900	6,000	318	318	318	318
6,000	6,100	324	324	324	324
6,100	6,200	329	329	329	329
6,200	6,300	334	334	334	334

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
6,300	6,400	340	340	340	340
6,400	6,500	345	345	345	345
6,500	6,600	350	350	350	350
6,600	6,700	356	356	356	356
6,700	6,800	361	361	361	361
6,800	6,900	366	366	366	366
6,900	7,000	372	372	372	372
7,000	7,100	377	377	377	377
7,100	7,200	383	383	383	383
7,200	7,300	388	388	388	388
7,300	7,400	393	393	393	393
7,400	7,500	399	399	399	399
7,500	7,600	404	404	404	404
7,600	7,700	409	409	409	409
7,700	7,800	415	415	415	415
7,800	7,900	420	420	420	420
7,900	8,000	425	425	425	425
8,000	8,100	431	431	431	431
8,100	8,200	436	436	436	436
8,200	8,300	441	441	441	441
8,300	8,400	447	447	447	447
8,400	8,500	452	452	452	452
8,500	8,600	457	457	457	457
8,600	8,700	463	463	463	463
8,700	8,800	468	468	468	468
8,800	8,900	473	473	473	473
8,900	9,000	479	479	479	479
9,000	9,100	484	484	484	484
9,100	9,200	490	490	490	490
9,200	9,300	495	495	495	495
9,300	9,400	500	500	500	500
9,400	9,500	506	506	506	506
9,500	9,600	511	511	511	511
9,600	9,700	516	516	516	516
9,700	9,800	522	522	522	522
9,800	9,900	527	527	527	527
9,900	10,000	532	532	532	532
10,000	10,100	538	538	538	538
10,100	10,200	543	543	543	543
10,200	10,300	548	548	548	548
10,300	10,400	554	554	554	554
10,400	10,500	559	559	559	559
10,500	10,600	564	564	564	564
10,600	10,700	570	570	570	570
10,700	10,800	575	575	575	575
10,800	10,900	580	580	580	580
10,900	11,000	586	586	586	586
11,000	11,100	591	591	591	591
11,100	11,200	597	597	597	597
11,200	11,300	602	602	602	602
11,300	11,400	607	607	607	607
11,400	11,500	613	613	613	613
11,500	11,600	618	618	618	618
11,600	11,700	623	623	623	623
11,700	11,800	629	629	629	629
11,800	11,900	634	634	634	634
11,900	12,000	639	639	639	639
12,000	12,100	645	645	645	645
12,100	12,200	650	650	650	650
12,200	12,300	655	655	655	655
12,300	12,400	661	661	661	661
12,400	12,500	666	666	666	666
12,500	12,600	671	671	671	671
12,600	12,700	677	677	677	677

2026 Tax Tables

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
12,700	12,800	682	682	682	682
12,800	12,900	687	687	687	687
12,900	13,000	693	693	693	693
13,000	13,100	698	698	698	698
13,100	13,200	704	704	704	704
13,200	13,300	709	709	709	709
13,300	13,400	714	714	714	714
13,400	13,500	720	720	720	720
13,500	13,600	725	725	725	725
13,600	13,700	730	730	730	730
13,700	13,800	736	736	736	736
13,800	13,900	741	741	741	741
13,900	14,000	746	746	746	746
14,000	14,100	752	752	752	752
14,100	14,200	757	757	757	757
14,200	14,300	762	762	762	762
14,300	14,400	768	768	768	768
14,400	14,500	773	773	773	773
14,500	14,600	778	778	778	778
14,600	14,700	784	784	784	784
14,700	14,800	789	789	789	789
14,800	14,900	794	794	794	794
14,900	15,000	800	800	800	800
15,000	15,100	805	805	805	805
15,100	15,200	811	811	811	811
15,200	15,300	816	816	816	816
15,300	15,400	821	821	821	821
15,400	15,500	827	827	827	827
15,500	15,600	832	832	832	832
15,600	15,700	837	837	837	837
15,700	15,800	843	843	843	843
15,800	15,900	848	848	848	848
15,900	16,000	853	853	853	853
16,000	16,100	859	859	859	859
16,100	16,200	864	864	864	864
16,200	16,300	869	869	869	869
16,300	16,400	875	875	875	875
16,400	16,500	880	880	880	880
16,500	16,600	885	885	885	885
16,600	16,700	891	891	891	891
16,700	16,800	896	896	896	896
16,800	16,900	901	901	901	901
16,900	17,000	907	907	907	907
17,000	17,100	912	912	912	912
17,100	17,200	918	918	918	918
17,200	17,300	923	923	923	923
17,300	17,400	928	928	928	928
17,400	17,500	934	934	934	934
17,500	17,600	939	939	939	939
17,600	17,700	944	944	944	944
17,700	17,800	950	950	950	950
17,800	17,900	955	955	955	955
17,900	18,000	960	960	960	960
18,000	18,100	966	966	966	966
18,100	18,200	971	971	971	971
18,200	18,300	976	976	976	976
18,300	18,400	982	982	982	982
18,400	18,500	987	987	987	987
18,500	18,600	992	992	992	992
18,600	18,700	998	998	998	998
18,700	18,800	1,003	1,003	1,003	1,003
18,800	18,900	1,008	1,008	1,008	1,008
18,900	19,000	1,014	1,014	1,014	1,014
19,000	19,100	1,019	1,019	1,019	1,019

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
19,100	19,200	1,025	1,025	1,025	1,025
19,200	19,300	1,030	1,030	1,030	1,030
19,300	19,400	1,035	1,035	1,035	1,035
19,400	19,500	1,041	1,041	1,041	1,041
19,500	19,600	1,046	1,046	1,046	1,046
19,600	19,700	1,051	1,051	1,051	1,051
19,700	19,800	1,057	1,057	1,057	1,057
19,800	19,900	1,062	1,062	1,062	1,062
19,900	20,000	1,067	1,067	1,067	1,067
20,000	20,100	1,073	1,073	1,073	1,073
20,100	20,200	1,078	1,078	1,078	1,078
20,200	20,300	1,083	1,083	1,083	1,083
20,300	20,400	1,089	1,089	1,089	1,089
20,400	20,500	1,094	1,094	1,094	1,094
20,500	20,600	1,099	1,099	1,099	1,099
20,600	20,700	1,105	1,105	1,105	1,105
20,700	20,800	1,110	1,110	1,110	1,110
20,800	20,900	1,115	1,115	1,115	1,115
20,900	21,000	1,121	1,121	1,121	1,121
21,000	21,100	1,126	1,126	1,126	1,126
21,100	21,200	1,132	1,132	1,132	1,132
21,200	21,300	1,137	1,137	1,137	1,137
21,300	21,400	1,142	1,142	1,142	1,142
21,400	21,500	1,148	1,148	1,148	1,148
21,500	21,600	1,153	1,153	1,153	1,153
21,600	21,700	1,158	1,158	1,158	1,158
21,700	21,800	1,164	1,164	1,164	1,164
21,800	21,900	1,169	1,169	1,169	1,169
21,900	22,000	1,174	1,174	1,174	1,174
22,000	22,100	1,180	1,180	1,180	1,180
22,100	22,200	1,185	1,185	1,185	1,185
22,200	22,300	1,190	1,190	1,190	1,190
22,300	22,400	1,196	1,196	1,196	1,196
22,400	22,500	1,201	1,201	1,201	1,201
22,500	22,600	1,206	1,206	1,206	1,206
22,600	22,700	1,212	1,212	1,212	1,212
22,700	22,800	1,217	1,217	1,217	1,217
22,800	22,900	1,222	1,222	1,222	1,222
22,900	23,000	1,228	1,228	1,228	1,228
23,000	23,100	1,233	1,233	1,233	1,233
23,100	23,200	1,239	1,239	1,239	1,239
23,200	23,300	1,244	1,244	1,244	1,244
23,300	23,400	1,249	1,249	1,249	1,249
23,400	23,500	1,255	1,255	1,255	1,255
23,500	23,600	1,260	1,260	1,260	1,260
23,600	23,700	1,265	1,265	1,265	1,265
23,700	23,800	1,271	1,271	1,271	1,271
23,800	23,900	1,276	1,276	1,276	1,276
23,900	24,000	1,281	1,281	1,281	1,281
24,000	24,100	1,287	1,287	1,287	1,287
24,100	24,200	1,292	1,292	1,292	1,292
24,200	24,300	1,297	1,297	1,297	1,297
24,300	24,400	1,303	1,303	1,303	1,303
24,400	24,500	1,308	1,308	1,310	1,308
24,500	24,600	1,313	1,313	1,316	1,313
24,600	24,700	1,319	1,319	1,323	1,319
24,700	24,800	1,324	1,324	1,330	1,324
24,800	24,900	1,329	1,329	1,337	1,329
24,900	25,000	1,335	1,335	1,344	1,335
25,000	25,100	1,340	1,340	1,350	1,340
25,100	25,200	1,346	1,346	1,357	1,346
25,200	25,300	1,351	1,351	1,364	1,351
25,300	25,400	1,356	1,356	1,371	1,356
25,400	25,500	1,362	1,362	1,378	1,362

2026 Tax Tables

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
25,500	25,600	1,367	1,367	1,384	1,367
25,600	25,700	1,372	1,372	1,391	1,372
25,700	25,800	1,378	1,378	1,398	1,378
25,800	25,900	1,383	1,383	1,405	1,383
25,900	26,000	1,388	1,388	1,412	1,388
26,000	26,100	1,394	1,394	1,418	1,394
26,100	26,200	1,399	1,399	1,425	1,399
26,200	26,300	1,404	1,404	1,432	1,404
26,300	26,400	1,410	1,410	1,439	1,410
26,400	26,500	1,415	1,415	1,446	1,415
26,500	26,600	1,420	1,420	1,452	1,420
26,600	26,700	1,426	1,426	1,459	1,426
26,700	26,800	1,431	1,431	1,466	1,431
26,800	26,900	1,436	1,436	1,473	1,436
26,900	27,000	1,442	1,442	1,480	1,442
27,000	27,100	1,447	1,447	1,486	1,447
27,100	27,200	1,453	1,453	1,493	1,453
27,200	27,300	1,458	1,458	1,500	1,458
27,300	27,400	1,463	1,463	1,507	1,463
27,400	27,500	1,469	1,469	1,514	1,469
27,500	27,600	1,474	1,474	1,520	1,474
27,600	27,700	1,479	1,479	1,527	1,479
27,700	27,800	1,485	1,485	1,534	1,485
27,800	27,900	1,490	1,490	1,541	1,490
27,900	28,000	1,495	1,495	1,548	1,495
28,000	28,100	1,501	1,501	1,554	1,501
28,100	28,200	1,506	1,506	1,561	1,506
28,200	28,300	1,511	1,511	1,568	1,511
28,300	28,400	1,517	1,517	1,575	1,517
28,400	28,500	1,522	1,522	1,582	1,522
28,500	28,600	1,527	1,527	1,588	1,527
28,600	28,700	1,533	1,533	1,595	1,533
28,700	28,800	1,538	1,538	1,602	1,538
28,800	28,900	1,543	1,543	1,609	1,543
28,900	29,000	1,549	1,549	1,616	1,549
29,000	29,100	1,554	1,554	1,622	1,554
29,100	29,200	1,560	1,560	1,629	1,560
29,200	29,300	1,565	1,565	1,636	1,565
29,300	29,400	1,570	1,570	1,643	1,570
29,400	29,500	1,576	1,576	1,650	1,576
29,500	29,600	1,581	1,581	1,656	1,581
29,600	29,700	1,586	1,586	1,663	1,586
29,700	29,800	1,592	1,592	1,670	1,592
29,800	29,900	1,597	1,597	1,677	1,597
29,900	30,000	1,602	1,602	1,684	1,602
30,000	30,100	1,608	1,608	1,690	1,608
30,100	30,200	1,613	1,613	1,697	1,613
30,200	30,300	1,618	1,618	1,704	1,618
30,300	30,400	1,624	1,624	1,711	1,624
30,400	30,500	1,629	1,629	1,718	1,629
30,500	30,600	1,634	1,634	1,724	1,634
30,600	30,700	1,640	1,640	1,731	1,640
30,700	30,800	1,645	1,645	1,738	1,645
30,800	30,900	1,650	1,650	1,745	1,650
30,900	31,000	1,656	1,656	1,752	1,656
31,000	31,100	1,661	1,661	1,758	1,661
31,100	31,200	1,667	1,667	1,765	1,667
31,200	31,300	1,672	1,672	1,772	1,672
31,300	31,400	1,677	1,677	1,779	1,677
31,400	31,500	1,683	1,683	1,786	1,683
31,500	31,600	1,688	1,688	1,792	1,688
31,600	31,700	1,693	1,693	1,799	1,693
31,700	31,800	1,699	1,699	1,806	1,699
31,800	31,900	1,704	1,704	1,813	1,704

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
31,900	32,000	1,709	1,709	1,820	1,709
32,000	32,100	1,715	1,715	1,826	1,715
32,100	32,200	1,720	1,720	1,833	1,720
32,200	32,300	1,725	1,725	1,840	1,725
32,300	32,400	1,731	1,731	1,847	1,731
32,400	32,500	1,736	1,736	1,854	1,736
32,500	32,600	1,741	1,741	1,860	1,741
32,600	32,700	1,747	1,747	1,867	1,747
32,700	32,800	1,752	1,752	1,874	1,752
32,800	32,900	1,757	1,757	1,881	1,757
32,900	33,000	1,763	1,763	1,888	1,763
33,000	33,100	1,768	1,768	1,894	1,768
33,100	33,200	1,774	1,774	1,901	1,774
33,200	33,300	1,779	1,779	1,908	1,779
33,300	33,400	1,785	1,784	1,915	1,784
33,400	33,500	1,792	1,790	1,922	1,790
33,500	33,600	1,798	1,795	1,928	1,795
33,600	33,700	1,805	1,800	1,935	1,800
33,700	33,800	1,812	1,806	1,942	1,806
33,800	33,900	1,819	1,811	1,949	1,811
33,900	34,000	1,826	1,816	1,956	1,816
34,000	34,100	1,832	1,822	1,962	1,822
34,100	34,200	1,839	1,827	1,969	1,827
34,200	34,300	1,846	1,832	1,976	1,832
34,300	34,400	1,853	1,838	1,983	1,838
34,400	34,500	1,860	1,843	1,990	1,843
34,500	34,600	1,866	1,848	1,996	1,848
34,600	34,700	1,873	1,854	2,003	1,854
34,700	34,800	1,880	1,859	2,010	1,859
34,800	34,900	1,887	1,864	2,017	1,864
34,900	35,000	1,894	1,870	2,024	1,870
35,000	35,100	1,900	1,875	2,030	1,875
35,100	35,200	1,907	1,881	2,037	1,881
35,200	35,300	1,914	1,886	2,044	1,886
35,300	35,400	1,921	1,891	2,051	1,891
35,400	35,500	1,928	1,897	2,058	1,897
35,500	35,600	1,934	1,902	2,064	1,902
35,600	35,700	1,941	1,907	2,071	1,907
35,700	35,800	1,948	1,913	2,078	1,913
35,800	35,900	1,955	1,918	2,085	1,918
35,900	36,000	1,962	1,923	2,092	1,923
36,000	36,100	1,968	1,929	2,098	1,929
36,100	36,200	1,975	1,934	2,105	1,934
36,200	36,300	1,982	1,939	2,112	1,939
36,300	36,400	1,989	1,945	2,119	1,945
36,400	36,500	1,996	1,950	2,126	1,950
36,500	36,600	2,002	1,955	2,132	1,955
36,600	36,700	2,009	1,961	2,139	1,961
36,700	36,800	2,016	1,966	2,146	1,966
36,800	36,900	2,023	1,971	2,153	1,971
36,900	37,000	2,030	1,977	2,160	1,977
37,000	37,100	2,036	1,982	2,166	1,982
37,100	37,200	2,043	1,988	2,173	1,988
37,200	37,300	2,050	1,993	2,180	1,993
37,300	37,400	2,057	1,998	2,187	1,998
37,400	37,500	2,064	2,004	2,194	2,004
37,500	37,600	2,070	2,009	2,200	2,009
37,600	37,700	2,077	2,014	2,207	2,014
37,700	37,800	2,084	2,020	2,214	2,020
37,800	37,900	2,091	2,025	2,221	2,025
37,900	38,000	2,098	2,030	2,228	2,030
38,000	38,100	2,104	2,036	2,234	2,036
38,100	38,200	2,111	2,041	2,241	2,041
38,200	38,300	2,118	2,046	2,248	2,046

2026 Tax Tables

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
38,300	38,400	2,125	2,052	2,255	2,052
38,400	38,500	2,132	2,057	2,262	2,057
38,500	38,600	2,138	2,062	2,268	2,062
38,600	38,700	2,145	2,068	2,275	2,068
38,700	38,800	2,152	2,073	2,282	2,073
38,800	38,900	2,159	2,078	2,289	2,078
38,900	39,000	2,166	2,084	2,296	2,084
39,000	39,100	2,172	2,089	2,302	2,089
39,100	39,200	2,179	2,095	2,309	2,095
39,200	39,300	2,186	2,100	2,316	2,100
39,300	39,400	2,193	2,105	2,323	2,105
39,400	39,500	2,200	2,111	2,330	2,111
39,500	39,600	2,206	2,116	2,336	2,116
39,600	39,700	2,213	2,121	2,343	2,121
39,700	39,800	2,220	2,127	2,350	2,127
39,800	39,900	2,227	2,132	2,357	2,132
39,900	40,000	2,234	2,137	2,364	2,137
40,000	40,100	2,240	2,143	2,370	2,143
40,100	40,200	2,247	2,148	2,377	2,148
40,200	40,300	2,254	2,153	2,384	2,153
40,300	40,400	2,261	2,159	2,391	2,159
40,400	40,500	2,268	2,164	2,398	2,164
40,500	40,600	2,274	2,169	2,404	2,169
40,600	40,700	2,281	2,175	2,411	2,175
40,700	40,800	2,288	2,180	2,418	2,180
40,800	40,900	2,295	2,185	2,425	2,185
40,900	41,000	2,302	2,191	2,432	2,191
41,000	41,100	2,308	2,196	2,438	2,197
41,100	41,200	2,315	2,202	2,445	2,204
41,200	41,300	2,322	2,207	2,452	2,210
41,300	41,400	2,329	2,212	2,459	2,217
41,400	41,500	2,336	2,218	2,466	2,224
41,500	41,600	2,342	2,223	2,472	2,231
41,600	41,700	2,349	2,228	2,479	2,238
41,700	41,800	2,356	2,234	2,486	2,244
41,800	41,900	2,363	2,239	2,493	2,251
41,900	42,000	2,370	2,244	2,500	2,258
42,000	42,100	2,376	2,250	2,506	2,265
42,100	42,200	2,383	2,255	2,513	2,272
42,200	42,300	2,390	2,260	2,520	2,278
42,300	42,400	2,397	2,266	2,527	2,285
42,400	42,500	2,404	2,271	2,534	2,292
42,500	42,600	2,410	2,276	2,540	2,299
42,600	42,700	2,417	2,282	2,547	2,306
42,700	42,800	2,424	2,287	2,554	2,312
42,800	42,900	2,431	2,292	2,561	2,319
42,900	43,000	2,438	2,298	2,568	2,326
43,000	43,100	2,444	2,303	2,574	2,333
43,100	43,200	2,451	2,309	2,581	2,340
43,200	43,300	2,458	2,314	2,588	2,346
43,300	43,400	2,465	2,319	2,595	2,353
43,400	43,500	2,472	2,325	2,602	2,360
43,500	43,600	2,478	2,330	2,608	2,367
43,600	43,700	2,485	2,335	2,615	2,374
43,700	43,800	2,492	2,341	2,622	2,380
43,800	43,900	2,499	2,346	2,629	2,387
43,900	44,000	2,506	2,351	2,636	2,394
44,000	44,100	2,512	2,357	2,642	2,401
44,100	44,200	2,519	2,362	2,649	2,408
44,200	44,300	2,526	2,367	2,656	2,414
44,300	44,400	2,533	2,373	2,663	2,421
44,400	44,500	2,540	2,378	2,670	2,428
44,500	44,600	2,546	2,383	2,676	2,435
44,600	44,700	2,553	2,389	2,683	2,442
44,700	44,800	2,560	2,394	2,690	2,448

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
44,800	44,900	2,567	2,399	2,697	2,455
44,900	45,000	2,574	2,405	2,704	2,462
45,000	45,100	2,580	2,410	2,710	2,469
45,100	45,200	2,587	2,416	2,717	2,476
45,200	45,300	2,594	2,421	2,724	2,482
45,300	45,400	2,601	2,426	2,731	2,489
45,400	45,500	2,608	2,432	2,738	2,496
45,500	45,600	2,614	2,437	2,744	2,503
45,600	45,700	2,621	2,442	2,751	2,510
45,700	45,800	2,628	2,448	2,758	2,516
45,800	45,900	2,635	2,453	2,765	2,523
45,900	46,000	2,642	2,458	2,772	2,530
46,000	46,100	2,648	2,464	2,778	2,537
46,100	46,200	2,655	2,469	2,785	2,544
46,200	46,300	2,662	2,474	2,792	2,550
46,300	46,400	2,669	2,480	2,799	2,557
46,400	46,500	2,676	2,485	2,806	2,564
46,500	46,600	2,682	2,490	2,812	2,571
46,600	46,700	2,689	2,496	2,819	2,578
46,700	46,800	2,696	2,501	2,826	2,584
46,800	46,900	2,703	2,506	2,833	2,591
46,900	47,000	2,710	2,512	2,840	2,598
47,000	47,100	2,716	2,517	2,846	2,605
47,100	47,200	2,723	2,523	2,853	2,612
47,200	47,300	2,730	2,528	2,860	2,618
47,300	47,400	2,737	2,533	2,867	2,625
47,400	47,500	2,744	2,539	2,874	2,632
47,500	47,600	2,750	2,544	2,880	2,639
47,600	47,700	2,757	2,549	2,887	2,646
47,700	47,800	2,764	2,555	2,894	2,652
47,800	47,900	2,771	2,560	2,901	2,659
47,900	48,000	2,778	2,565	2,908	2,666
48,000	48,100	2,784	2,571	2,914	2,673
48,100	48,200	2,791	2,576	2,921	2,680
48,200	48,300	2,798	2,581	2,928	2,686
48,300	48,400	2,805	2,587	2,935	2,693
48,400	48,500	2,812	2,592	2,942	2,700
48,500	48,600	2,818	2,597	2,948	2,707
48,600	48,700	2,825	2,603	2,955	2,714
48,700	48,800	2,832	2,609	2,962	2,720
48,800	48,900	2,839	2,616	2,969	2,727
48,900	49,000	2,846	2,622	2,976	2,734
49,000	49,100	2,852	2,629	2,982	2,741
49,100	49,200	2,859	2,636	2,989	2,748
49,200	49,300	2,866	2,643	2,996	2,754
49,300	49,400	2,873	2,650	3,003	2,761
49,400	49,500	2,880	2,656	3,010	2,768
49,500	49,600	2,886	2,663	3,016	2,775
49,600	49,700	2,893	2,670	3,023	2,782
49,700	49,800	2,900	2,677	3,030	2,788
49,800	49,900	2,907	2,684	3,037	2,795
49,900	50,000	2,914	2,690	3,044	2,802
50,000	50,100	2,920	2,697	3,050	2,809
50,100	50,200	2,927	2,704	3,057	2,816
50,200	50,300	2,934	2,711	3,064	2,822
50,300	50,400	2,941	2,718	3,071	2,829
50,400	50,500	2,948	2,724	3,078	2,836
50,500	50,600	2,954	2,731	3,084	2,843
50,600	50,700	2,961	2,738	3,091	2,850
50,700	50,800	2,968	2,745	3,098	2,856
50,800	50,900	2,975	2,752	3,105	2,863
50,900	51,000	2,982	2,758	3,112	2,870
51,000	51,100	2,988	2,765	3,118	2,877
51,100	51,200	2,995	2,772	3,125	2,884
51,200	51,300	3,002	2,779	3,132	2,890

2026 Tax Tables

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
51,300	51,400	3,009	2,786	3,139	2,897
51,400	51,500	3,016	2,792	3,146	2,904
51,500	51,600	3,022	2,799	3,152	2,911
51,600	51,700	3,029	2,806	3,159	2,918
51,700	51,800	3,036	2,813	3,166	2,924
51,800	51,900	3,043	2,820	3,173	2,931
51,900	52,000	3,050	2,826	3,180	2,938
52,000	52,100	3,056	2,833	3,186	2,945
52,100	52,200	3,063	2,840	3,193	2,952
52,200	52,300	3,070	2,847	3,200	2,958
52,300	52,400	3,077	2,854	3,207	2,965
52,400	52,500	3,084	2,860	3,214	2,972
52,500	52,600	3,090	2,867	3,220	2,979
52,600	52,700	3,097	2,874	3,227	2,986
52,700	52,800	3,104	2,881	3,234	2,992
52,800	52,900	3,111	2,888	3,241	2,999
52,900	53,000	3,118	2,894	3,248	3,006
53,000	53,100	3,124	2,901	3,254	3,013
53,100	53,200	3,131	2,908	3,261	3,020
53,200	53,300	3,138	2,915	3,268	3,026
53,300	53,400	3,145	2,922	3,275	3,033
53,400	53,500	3,152	2,928	3,282	3,040
53,500	53,600	3,158	2,935	3,288	3,047
53,600	53,700	3,165	2,942	3,295	3,054
53,700	53,800	3,172	2,949	3,302	3,060
53,800	53,900	3,179	2,956	3,309	3,067
53,900	54,000	3,186	2,962	3,316	3,074
54,000	54,100	3,192	2,969	3,322	3,081
54,100	54,200	3,199	2,976	3,329	3,088
54,200	54,300	3,206	2,983	3,336	3,094
54,300	54,400	3,213	2,990	3,343	3,101
54,400	54,500	3,220	2,996	3,350	3,108
54,500	54,600	3,226	3,003	3,356	3,115
54,600	54,700	3,233	3,010	3,363	3,122
54,700	54,800	3,240	3,017	3,370	3,128
54,800	54,900	3,247	3,024	3,377	3,135
54,900	55,000	3,254	3,030	3,384	3,142
55,000	55,100	3,260	3,037	3,390	3,149
55,100	55,200	3,267	3,044	3,397	3,156
55,200	55,300	3,274	3,051	3,404	3,162
55,300	55,400	3,281	3,058	3,411	3,169
55,400	55,500	3,288	3,064	3,418	3,176
55,500	55,600	3,294	3,071	3,424	3,183
55,600	55,700	3,301	3,078	3,431	3,190
55,700	55,800	3,308	3,085	3,438	3,196
55,800	55,900	3,315	3,092	3,445	3,203
55,900	56,000	3,322	3,098	3,452	3,210
56,000	56,100	3,328	3,105	3,458	3,217
56,100	56,200	3,335	3,112	3,465	3,224
56,200	56,300	3,342	3,119	3,472	3,230
56,300	56,400	3,349	3,126	3,479	3,237
56,400	56,500	3,356	3,132	3,486	3,244
56,500	56,600	3,362	3,139	3,492	3,251
56,600	56,700	3,369	3,146	3,499	3,258
56,700	56,800	3,376	3,153	3,506	3,264
56,800	56,900	3,383	3,160	3,513	3,271
56,900	57,000	3,390	3,166	3,520	3,278
57,000	57,100	3,396	3,173	3,526	3,285
57,100	57,200	3,403	3,180	3,533	3,292
57,200	57,300	3,410	3,187	3,540	3,298
57,300	57,400	3,417	3,194	3,547	3,305
57,400	57,500	3,424	3,200	3,554	3,312
57,500	57,600	3,430	3,207	3,560	3,319
57,600	57,700	3,437	3,214	3,567	3,326
57,700	57,800	3,444	3,221	3,574	3,332
57,800	57,900	3,451	3,228	3,581	3,339
57,900	58,000	3,458	3,234	3,588	3,346
58,000	58,100	3,464	3,241	3,594	3,353
58,100	58,200	3,471	3,248	3,601	3,360
58,200	58,300	3,478	3,255	3,608	3,366
58,300	58,400	3,485	3,262	3,615	3,373
58,400	58,500	3,492	3,268	3,622	3,380
58,500	58,600	3,498	3,275	3,628	3,387
58,600	58,700	3,505	3,282	3,635	3,394
58,700	58,800	3,512	3,289	3,642	3,400
58,800	58,900	3,519	3,296	3,649	3,407
58,900	59,000	3,526	3,302	3,656	3,414
59,000	59,100	3,532	3,309	3,662	3,421
59,100	59,200	3,539	3,316	3,669	3,428
59,200	59,300	3,546	3,323	3,676	3,434
59,300	59,400	3,553	3,330	3,683	3,441
59,400	59,500	3,560	3,336	3,690	3,448
59,500	59,600	3,566	3,343	3,696	3,455
59,600	59,700	3,573	3,350	3,703	3,462
59,700	59,800	3,580	3,357	3,710	3,468
59,800	59,900	3,587	3,364	3,717	3,475
59,900	60,000	3,594	3,370	3,724	3,482
60,000	60,100	3,600	3,377	3,730	3,489
60,100	60,200	3,607	3,384	3,737	3,496
60,200	60,300	3,614	3,391	3,744	3,502
60,300	60,400	3,621	3,398	3,751	3,509
60,400	60,500	3,628	3,404	3,758	3,516
60,500	60,600	3,634	3,411	3,764	3,523
60,600	60,700	3,641	3,418	3,771	3,530
60,700	60,800	3,648	3,425	3,778	3,536
60,800	60,900	3,655	3,432	3,785	3,543
60,900	61,000	3,662	3,438	3,792	3,550
61,000	61,100	3,668	3,445	3,798	3,557
61,100	61,200	3,675	3,452	3,805	3,564
61,200	61,300	3,682	3,459	3,812	3,570
61,300	61,400	3,689	3,466	3,819	3,577
61,400	61,500	3,696	3,472	3,826	3,584
61,500	61,600	3,702	3,479	3,832	3,591
61,600	61,700	3,709	3,486	3,839	3,598
61,700	61,800	3,716	3,493	3,846	3,604
61,800	61,900	3,723	3,500	3,853	3,611
61,900	62,000	3,730	3,506	3,860	3,618
62,000	62,100	3,736	3,513	3,866	3,625
62,100	62,200	3,743	3,520	3,873	3,632
62,200	62,300	3,750	3,527	3,880	3,638
62,300	62,400	3,757	3,534	3,887	3,645
62,400	62,500	3,764	3,540	3,894	3,652
62,500	62,600	3,770	3,547	3,900	3,659
62,600	62,700	3,777	3,554	3,907	3,666
62,700	62,800	3,784	3,561	3,914	3,672
62,800	62,900	3,791	3,568	3,921	3,679
62,900	63,000	3,798	3,574	3,928	3,686
63,000	63,100	3,804	3,581	3,934	3,693
63,100	63,200	3,811	3,588	3,941	3,700
63,200	63,300	3,818	3,595	3,948	3,706
63,300	63,400	3,825	3,602	3,955	3,713
63,400	63,500	3,832	3,608	3,962	3,720
63,500	63,600	3,838	3,615	3,968	3,727
63,600	63,700	3,845	3,622	3,975	3,734
63,700	63,800	3,852	3,629	3,982	3,740
63,800	63,900	3,859	3,636	3,989	3,747
63,900	64,000	3,866	3,642	3,996	3,754
64,000	64,100	3,872	3,649	4,002	3,761

2026 Tax Tables

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
64,100	64,200	3,879	3,656	4,009	3,768
64,200	64,300	3,886	3,663	4,016	3,774
64,300	64,400	3,893	3,670	4,023	3,781
64,400	64,500	3,900	3,676	4,030	3,788
64,500	64,600	3,906	3,683	4,036	3,795
64,600	64,700	3,913	3,690	4,043	3,802
64,700	64,800	3,920	3,697	4,050	3,808
64,800	64,900	3,927	3,704	4,057	3,815
64,900	65,000	3,934	3,710	4,064	3,822
65,000	65,100	3,940	3,717	4,070	3,829
65,100	65,200	3,947	3,724	4,077	3,836
65,200	65,300	3,954	3,731	4,084	3,842
65,300	65,400	3,961	3,738	4,091	3,849
65,400	65,500	3,968	3,744	4,098	3,856
65,500	65,600	3,974	3,751	4,104	3,863
65,600	65,700	3,981	3,758	4,111	3,870
65,700	65,800	3,988	3,765	4,118	3,876
65,800	65,900	3,995	3,772	4,125	3,883
65,900	66,000	4,002	3,778	4,132	3,890
66,000	66,100	4,008	3,785	4,138	3,897
66,100	66,200	4,015	3,792	4,145	3,904
66,200	66,300	4,022	3,799	4,152	3,910
66,300	66,400	4,029	3,806	4,159	3,917
66,400	66,500	4,036	3,812	4,166	3,924
66,500	66,600	4,042	3,819	4,172	3,931
66,600	66,700	4,049	3,826	4,179	3,938
66,700	66,800	4,056	3,833	4,186	3,944
66,800	66,900	4,063	3,840	4,193	3,951
66,900	67,000	4,070	3,846	4,200	3,958
67,000	67,100	4,076	3,853	4,206	3,965
67,100	67,200	4,083	3,860	4,213	3,972
67,200	67,300	4,090	3,867	4,220	3,978
67,300	67,400	4,097	3,874	4,227	3,985
67,400	67,500	4,104	3,880	4,234	3,992
67,500	67,600	4,110	3,887	4,240	3,999
67,600	67,700	4,117	3,894	4,247	4,006
67,700	67,800	4,124	3,901	4,254	4,012
67,800	67,900	4,131	3,908	4,261	4,019
67,900	68,000	4,138	3,914	4,268	4,026
68,000	68,100	4,144	3,921	4,274	4,033
68,100	68,200	4,151	3,928	4,281	4,040
68,200	68,300	4,158	3,935	4,288	4,046
68,300	68,400	4,165	3,942	4,295	4,053
68,400	68,500	4,172	3,948	4,302	4,060
68,500	68,600	4,178	3,955	4,308	4,067
68,600	68,700	4,185	3,962	4,315	4,074
68,700	68,800	4,192	3,969	4,322	4,080
68,800	68,900	4,199	3,976	4,329	4,087
68,900	69,000	4,206	3,982	4,336	4,094
69,000	69,100	4,212	3,989	4,342	4,101
69,100	69,200	4,219	3,996	4,349	4,108
69,200	69,300	4,226	4,003	4,356	4,114
69,300	69,400	4,233	4,010	4,363	4,121
69,400	69,500	4,240	4,016	4,370	4,128
69,500	69,600	4,246	4,023	4,376	4,135
69,600	69,700	4,253	4,030	4,383	4,142
69,700	69,800	4,260	4,037	4,390	4,148
69,800	69,900	4,267	4,044	4,397	4,155
69,900	70,000	4,274	4,050	4,404	4,162
70,000	70,100	4,280	4,057	4,410	4,169
70,100	70,200	4,287	4,064	4,417	4,176
70,200	70,300	4,294	4,071	4,424	4,182
70,300	70,400	4,301	4,078	4,431	4,189
70,400	70,500	4,308	4,084	4,438	4,196

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
70,500	70,600	4,314	4,091	4,444	4,203
70,600	70,700	4,321	4,098	4,451	4,210
70,700	70,800	4,328	4,105	4,458	4,216
70,800	70,900	4,335	4,112	4,465	4,223
70,900	71,000	4,342	4,118	4,472	4,230
71,000	71,100	4,348	4,125	4,478	4,237
71,100	71,200	4,355	4,132	4,485	4,244
71,200	71,300	4,362	4,139	4,492	4,250
71,300	71,400	4,369	4,146	4,499	4,257
71,400	71,500	4,376	4,152	4,506	4,264
71,500	71,600	4,382	4,159	4,512	4,271
71,600	71,700	4,389	4,166	4,519	4,278
71,700	71,800	4,396	4,173	4,526	4,284
71,800	71,900	4,403	4,180	4,533	4,291
71,900	72,000	4,410	4,186	4,540	4,298
72,000	72,100	4,416	4,193	4,546	4,305
72,100	72,200	4,423	4,200	4,553	4,312
72,200	72,300	4,430	4,207	4,560	4,318
72,300	72,400	4,437	4,214	4,567	4,325
72,400	72,500	4,444	4,220	4,574	4,332
72,500	72,600	4,450	4,227	4,580	4,339
72,600	72,700	4,457	4,234	4,587	4,346
72,700	72,800	4,464	4,241	4,594	4,352
72,800	72,900	4,471	4,248	4,601	4,359
72,900	73,000	4,478	4,254	4,608	4,366
73,000	73,100	4,484	4,261	4,614	4,373
73,100	73,200	4,491	4,268	4,621	4,380
73,200	73,300	4,498	4,275	4,628	4,386
73,300	73,400	4,505	4,282	4,635	4,393
73,400	73,500	4,512	4,288	4,642	4,400
73,500	73,600	4,518	4,295	4,648	4,407
73,600	73,700	4,525	4,302	4,655	4,414
73,700	73,800	4,532	4,309	4,662	4,420
73,800	73,900	4,539	4,316	4,669	4,427
73,900	74,000	4,546	4,322	4,676	4,434
74,000	74,100	4,552	4,329	4,682	4,441
74,100	74,200	4,559	4,336	4,689	4,448
74,200	74,300	4,566	4,343	4,696	4,454
74,300	74,400	4,573	4,350	4,703	4,461
74,400	74,500	4,580	4,356	4,710	4,468
74,500	74,600	4,586	4,363	4,716	4,475
74,600	74,700	4,593	4,370	4,723	4,482
74,700	74,800	4,600	4,377	4,730	4,488
74,800	74,900	4,607	4,384	4,737	4,495
74,900	75,000	4,614	4,390	4,744	4,502
75,000	75,100	4,620	4,397	4,750	4,509
75,100	75,200	4,627	4,404	4,757	4,516
75,200	75,300	4,634	4,411	4,764	4,522
75,300	75,400	4,641	4,418	4,771	4,529
75,400	75,500	4,648	4,424	4,778	4,536
75,500	75,600	4,654	4,431	4,784	4,543
75,600	75,700	4,661	4,438	4,791	4,550
75,700	75,800	4,668	4,445	4,798	4,556
75,800	75,900	4,675	4,452	4,805	4,563
75,900	76,000	4,682	4,458	4,812	4,570
76,000	76,100	4,688	4,465	4,818	4,577
76,100	76,200	4,695	4,472	4,825	4,584
76,200	76,300	4,702	4,479	4,832	4,590
76,300	76,400	4,709	4,486	4,839	4,597
76,400	76,500	4,716	4,492	4,846	4,604
76,500	76,600	4,722	4,499	4,852	4,611
76,600	76,700	4,729	4,506	4,859	4,618
76,700	76,800	4,736	4,513	4,866	4,624
76,800	76,900	4,743	4,520	4,873	4,631

2026 Tax Tables

If Form M1, line 9 is:		and you are filing:			
		Single	Married jointly or qualifying surviving spouse	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
76,900	77,000	4,750	4,526	4,880	4,638
77,000	77,100	4,756	4,533	4,886	4,645
77,100	77,200	4,763	4,540	4,893	4,652
77,200	77,300	4,770	4,547	4,900	4,658
77,300	77,400	4,777	4,554	4,907	4,665
77,400	77,500	4,784	4,560	4,914	4,672
77,500	77,600	4,790	4,567	4,920	4,679
77,600	77,700	4,797	4,574	4,927	4,686
77,700	77,800	4,804	4,581	4,934	4,692
77,800	77,900	4,811	4,588	4,941	4,699
77,900	78,000	4,818	4,594	4,948	4,706
78,000	78,100	4,824	4,601	4,954	4,713
78,100	78,200	4,831	4,608	4,961	4,720
78,200	78,300	4,838	4,615	4,968	4,726
78,300	78,400	4,845	4,622	4,975	4,733
78,400	78,500	4,852	4,628	4,982	4,740
78,500	78,600	4,858	4,635	4,988	4,747
78,600	78,700	4,865	4,642	4,995	4,754
78,700	78,800	4,872	4,649	5,002	4,760
78,800	78,900	4,879	4,656	5,009	4,767
78,900	79,000	4,886	4,662	5,016	4,774
79,000	79,100	4,892	4,669	5,022	4,781
79,100	79,200	4,899	4,676	5,029	4,788
79,200	79,300	4,906	4,683	5,036	4,794
79,300	79,400	4,913	4,690	5,043	4,801
79,400	79,500	4,920	4,696	5,050	4,808
79,500	79,600	4,926	4,703	5,056	4,815
79,600	79,700	4,933	4,710	5,063	4,822
79,700	79,800	4,940	4,717	5,070	4,828
79,800	79,900	4,947	4,724	5,077	4,835
79,900	80,000	4,954	4,730	5,084	4,842
80,000	80,100	4,960	4,737	5,090	4,849
80,100	80,200	4,967	4,744	5,097	4,856
80,200	80,300	4,974	4,751	5,104	4,862
80,300	80,400	4,981	4,758	5,111	4,869
80,400	80,500	4,988	4,764	5,118	4,876
80,500	80,600	4,994	4,771	5,124	4,883
80,600	80,700	5,001	4,778	5,131	4,890
80,700	80,800	5,008	4,785	5,138	4,896
80,800	80,900	5,015	4,792	5,145	4,903
80,900	81,000	5,022	4,798	5,152	4,910
81,000	81,100	5,028	4,805	5,158	4,917
81,100	81,200	5,035	4,812	5,165	4,924
81,200	81,300	5,042	4,819	5,172	4,930
81,300	81,400	5,049	4,826	5,179	4,937
81,400	81,500	5,056	4,832	5,186	4,944
81,500	81,600	5,062	4,839	5,192	4,951
81,600	81,700	5,069	4,846	5,199	4,958
81,700	81,800	5,076	4,853	5,206	4,964
81,800	81,900	5,083	4,860	5,213	4,971
81,900	82,000	5,090	4,866	5,220	4,978
82,000	82,100	5,096	4,873	5,226	4,985
82,100	82,200	5,103	4,880	5,233	4,992
82,200	82,300	5,110	4,887	5,240	4,998
82,300	82,400	5,117	4,894	5,247	5,005
82,400	82,500	5,124	4,900	5,254	5,012
82,500	82,600	5,130	4,907	5,260	5,019
82,600	82,700	5,137	4,914	5,267	5,026
82,700	82,800	5,144	4,921	5,274	5,032
82,800	82,900	5,151	4,928	5,281	5,039
82,900	83,000	5,158	4,934	5,288	5,046
83,000	83,100	5,164	4,941	5,294	5,053
83,100	83,200	5,171	4,948	5,301	5,060
83,200	83,300	5,178	4,955	5,308	5,066
83,300	83,400	5,185	4,962	5,315	5,073
83,400	83,500	5,192	4,968	5,322	5,080
83,500	83,600	5,198	4,975	5,328	5,087
83,600	83,700	5,205	4,982	5,335	5,094
83,700	83,800	5,212	4,989	5,342	5,100
83,800	83,900	5,219	4,996	5,349	5,107
83,900	84,000	5,226	5,002	5,356	5,114
84,000	84,100	5,232	5,009	5,362	5,121
84,100	84,200	5,239	5,016	5,369	5,128
84,200	84,300	5,246	5,023	5,376	5,134
84,300	84,400	5,253	5,030	5,383	5,141
84,400	84,500	5,260	5,036	5,390	5,148
84,500	84,600	5,266	5,043	5,396	5,155
84,600	84,700	5,273	5,050	5,403	5,162
84,700	84,800	5,280	5,057	5,410	5,168
84,800	84,900	5,287	5,064	5,417	5,175
84,900	85,000	5,294	5,070	5,424	5,182
85,000	85,100	5,300	5,077	5,430	5,189
85,100	85,200	5,307	5,084	5,437	5,196
85,200	85,300	5,314	5,091	5,444	5,202
85,300	85,400	5,321	5,098	5,451	5,209
85,400	85,500	5,328	5,104	5,458	5,216
85,500	85,600	5,334	5,111	5,464	5,223
85,600	85,700	5,341	5,118	5,471	5,230
85,700	85,800	5,348	5,125	5,478	5,236
85,800	85,900	5,355	5,132	5,485	5,243
85,900	86,000	5,362	5,138	5,492	5,250
86,000	86,100	5,368	5,145	5,498	5,257
86,100	86,200	5,375	5,152	5,505	5,264
86,200	86,300	5,382	5,159	5,512	5,270
86,300	86,400	5,389	5,166	5,519	5,277
86,400	86,500	5,396	5,172	5,526	5,284
86,500	86,600	5,402	5,179	5,532	5,291
86,600	86,700	5,409	5,186	5,539	5,298
86,700	86,800	5,416	5,193	5,546	5,304
86,800	86,900	5,423	5,200	5,553	5,311
86,900	87,000	5,430	5,206	5,560	5,318
87,000	87,100	5,436	5,213	5,566	5,325
87,100	87,200	5,443	5,220	5,573	5,332
87,200	87,300	5,450	5,227	5,580	5,338
87,300	87,400	5,457	5,234	5,587	5,345
87,400	87,500	5,464	5,240	5,594	5,352
87,500	87,600	5,470	5,247	5,600	5,359
87,600	87,700	5,477	5,254	5,607	5,366
87,700	87,800	5,484	5,261	5,614	5,372
87,800	87,900	5,491	5,268	5,621	5,379
87,900	88,000	5,498	5,274	5,628	5,386
88,000	88,100	5,504	5,281	5,634	5,393
88,100	88,200	5,511	5,288	5,641	5,400
88,200	88,300	5,518	5,295	5,648	5,406
88,300	88,400	5,525	5,302	5,655	5,413
88,400	88,500	5,532	5,308	5,662	5,420
88,500	88,600	5,538	5,315	5,668	5,427
88,600	88,700	5,545	5,322	5,675	5,434
88,700	88,800	5,552	5,329	5,682	5,440
88,800	88,900	5,559	5,336	5,689	5,447
88,900	89,000	5,566	5,342	5,696	5,454
89,000	89,100	5,572	5,349	5,702	5,461
89,100	89,200	5,579	5,356	5,709	5,468
89,200	89,300	5,586	5,363	5,716	5,474
89,300	89,400	5,593	5,370	5,723	5,481
89,400	89,500	5,600	5,376	5,730	5,488
89,500	89,600	5,606	5,383	5,736	5,495
89,600	89,700	5,613	5,390	5,743	5,502
89,700	89,800	5,620	5,397	5,750	5,508
89,800	89,900	5,627	5,404	5,757	5,515
89,900	90,000	5,634	5,410	5,764	5,522

90,000 & over: Use tax rate schedules on page 39.

Tax Rate Schedules

The following schedules show the tax rates that apply to given income ranges for each filing status. You must use these schedules if line 9 of Form M1 is $90,000 or more. Follow the steps for your filing status to determine the tax amount to enter on line 10 of Form M1.

If line 9 of Form M1 is less than $90,000, you must use the tax table on pages 32 through 38.

Single

If line 9 of Form M1 is: over—	but not over—	Enter on line 10 of your Form M1:			of the amount over—
$0	$33,310	------		5.35%	$0
33,310	109,430	1,782.09	+	6.80%	33,310
109,430	203,150	6,958.25	+	7.85%	109,430
203,150	------	14,315.27	+	9.85%	203,150

Married filing jointly or qualifying widow(er)

If line 9 of Form M1 is: over—	but not over—	Enter on line 10 of your Form M1:			of the amount over—
$0	$48,700	------		5.35%	$0
48,700	193,480	2,605.45	+	6.80%	48,700
193,480	337,930	12,450.49	+	7.85%	193,480
337,930	------	23,789.82	+	9.85%	337,930

Married filing separately

If line 9 of Form M1 is: over—	but not over—	Enter on line 10 of your Form M1:			of the amount over—
$0	$24,350	$0.00		5.35%	$0
24,350	96,740	1,302.73	+	6.80%	24,350
96,740	168,965	6,225.25	+	7.85%	96,470
168,965	------	11,894.91	+	9.85%	168,965

Head of household

If line 9 of Form M1 is: over—	but not over—	Enter on line 10 of your Form M1:			of the amount over—
$0	$41,010	------		5.35%	0
41,010	164,800	2,194.04	+	6.80%	41,010
164,800	270,060	10,611.76	+	7.85%	164,800
270,060	------	18,874.67	+	9.85%	270,060

Do you need other 2026 forms?

You can get other Minnesota tax forms in any of the following ways:

- Go to **www.revenue.state.mn.us** and click **Find a Form**
- Call 651-296-3781 or 1-800-652-9094 (toll-free)
- Use this order form. You'll get two copies of each form you order.

- ☐ M1, Minnesota Individual Income Tax
- ☐ M15, Underpayment of Estimated Income Tax
- ☐ M1529, Education Savings Account Contribution Credit or Subtraction
- ☐ M23, Claim for a Refund for a Deceased Taxpayer
- ☐ M99, Credit for Military Service in a Combat Zone
- ☐ M1AR, Accelerated Recognition of Installment Sale Gains
- ☐ M1C, Other Nonrefundable Credits
- ☐ M1CAT, Casualty and Theft
- ☐ M1CD, Child and Dependent Care Credit
- ☐ M1CMD, Credit for Attaining Master's Degree in Teacher's Licensure Field
- ☐ M1CR, Credit for Income Tax Paid to Another State
- ☐ M1CWFC, Minnesota Child and Working Family Credits
- ☐ M1DQC, Dependents and Qualifying Children
- ☐ M1ED, K–12 Education Credit
- ☐ M1HOME, First-Time Homebuyer Savings Account
- ☐ M1LS, Tax on Lump-Sum Distribution
- ☐ M1LTI, Long-Term Care Insurance Credit
- ☐ M1M, Income Additions and Subtractions
- ☐ M1MA, Marriage Credit
- ☐ M1MB, Business Income Additions and Subtractions
- ☐ M1MT, Alternative Minimum Tax
- ☐ M1MTC, Alternative Minimum Tax Credit
- ☐ M1NR, Nonresidents/Part-Year Residents
- ☐ M1PR, Homestead Credit Refund
- ☐ M1PRSR, Special Refund
- ☐ M1PRX, Amended Homestead Credit Refund
- ☐ M1PSC, Credit for Parents of Stillborn Children
- ☐ M1QPEN, Qualified Public Pension Subtraction
- ☐ M1R, Age 65 or Older/Disabled Subtraction
- ☐ M1RCR, Credit for Tax Paid to Wisconsin
- ☐ M1REF, Refundable Credits
- ☐ M1RENT, Renter's Credit
- ☐ M1SA, Minnesota Itemized Deductions
- ☐ M1SLC, Student Loan Credit
- ☐ M1UE, Unreimbursed Employee Business Expenses
- ☐ M1W, Minnesota Income Tax Withheld
- ☐ M1X, Amended Minnesota Income Tax
- ☐ UT1, Individual Use Tax Return

Complete and send to:
Minnesota Tax Forms
Mail Station 1421
600 N. Robert St.
St. Paul, MN 55146-1421

Do not use the envelope in this booklet.

Type or print carefully—this will be your mailing label.

Your Name

Address

City State ZIP Code

Minnesota Department of Revenue
Mail Station 0010, St. Paul, Minnesota 55146-0010

PRST STD
U.S. POSTAGE
PAID
MN DEPT.
OF REVENUE

Minnesota Property Tax Refund

Homeowners: Minnesota has two property tax refund programs that may be for you!

Regular property tax refund

Visit our website at www.revenue.state.mn.us to see if you qualify!

Special property tax refund

You may qualify if your property taxes this year were at least 12% higher than last year and you owned and lived in your home on January 2 of each year. The increase must be at least $100. There is no income limit.

Want to learn more? Go to www.revenue.state.mn.us and type **Property Tax Refund** into the Search box.

