

2021 Minnesota Individual Income Tax

Forms and Instructions

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Minnesota Individual Income Tax Return
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Nonrefundable Credits
- > **Schedule M1M**
Income Additions and Subtractions

Questions?



We're here for you.

 **651-296-3781**

 **1-800-652-9094**

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 on your refund
- Get Form 1099-G refund information

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

- Check on 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

This information is available in alternate formats.

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

You can also call our automated phone line at 651-296-4444 or 1-800-657-3676 to get the status 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 \$56,000, or speaking limited or no English.

To find a volunteer tax preparation site:

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

What's new for 2021?

Volunteer Mileage Reimbursement Subtraction

If you received mileage reimbursement in service of a charitable organization, you may now subtract the amount you received which exceeded the 14 cent per mile volunteer mileage rate. See Schedule M1M, *Income Additions and Subtractions*, for additional information.

Working Family Credit

The age requirement has been lowered from 21 years old to 19 years old for taxpayers with no qualifying children. See Schedule M1WFC, *Minnesota Working Family Credit*, for additional information.

Pass-through Entity Tax Credit

The pass-through entity tax credit is a refundable credit for qualifying individuals of a pass-through entity which elects to pay tax at the entity level. The entity passes the refundable credit for taxes paid by the entity to the individual shareholders, partners, and beneficiaries. See Schedule M1REF, *Refundable Credits*, for additional information.

Schedule M1MB, Business Income Additions and Subtractions

Schedule M1MB is now used to report business related additions or subtractions previously found on Schedule M1M. These can be received as an individual, as a partner of a partnership, as a shareholder of an S corporation, or as a beneficiary of a trust.

Film Production Credit

The film production credit is a nonrefundable credit for 25% of eligible production costs. To qualify for the credit, a taxpayer must apply to the Department of Employment and Economic Development (DEED) and receive a credit allocation certificate. See Schedule M1C, *Nonrefundable Credits*, for additional information.

Standard Deduction

The standard deduction increased for each filing status. Determine your standard deduction on page 11. The standard deduction is reduced if your income exceeds \$199,850 (\$99,925 if you are married and filing a separate return).

These are the standard deduction amounts determined for your filing status:

- \$12,525 for Single
- \$25,050 for Married Filing Jointly or Qualifying Widower
- \$12,525 for Married Filing Separately
- \$18,800 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.

If you are a nonresident alien of the United States, you may not claim the standard deduction unless allowed under a United States income tax treaty.

Itemized Deductions

Minnesota itemized deductions are reported on Schedule M1SA, *Minnesota Itemized Deductions*. For more information, see page 11.

You may itemize deductions on your Minnesota income tax return even if you claimed the standard deduction on your federal income tax return. Itemized deductions are reduced if your income exceeds \$199,850 (\$99,925 if you are married and filing a separate return).

Dependent Exemptions

The dependent exemption amount is \$4,350 for each qualifying dependent in 2021. Your total exemption amount is reduced if your income exceeds certain amounts based on your filing status:

- \$199,850 for Single
- \$299,750 for Married Filing Jointly or Qualifying Widow(er)
- \$149,875 for Married Filing Separately
- \$249,800 for Head of Household

See page 13 to determine who qualifies and how much you can deduct. Enter dependents on the top of Form M1.

Information for Your Federal Return

State Refund Information—Line 1 of Federal Schedule 1

If you received a state income tax refund in 2021 and you itemized deductions on federal Form 1040 in 2020, you may need to report an amount on line 1 of your 2021 federal Schedule 1. See the Form 1040 instructions for more information.

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

- Review your records
- Go to www.revenue.state.mn.us and type **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 2021. If you received a property tax refund for these taxes on a 2020 Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax 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 for passenger automobiles, pick-up trucks, and vans 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 \$35 from your vehicle's registration tax for each vehicle you register. To find the registration tax:

- Go to www.dps.mn.gov and select **Online Resources**. Under **Vehicle Services**, select **More Vehicle Services**. Select **Search for Registration Tax Paid**.
- Look at the vehicle registration renewal form issued by Driver & Vehicle Services

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

If you purchased taxable items for personal use and did not pay 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, etc., and the seller does not collect Minnesota sales tax from you.
- In a state or country that does not collect Minnesota sales tax from you.
- From an out-of-state seller who properly collects 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 18, 2022, 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 type **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 Fact Sheet 156, *Use Tax for Individuals*, 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 Fact Sheet 164, *Local Sales and Use Taxes*, you must also pay local use taxes 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 2021 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 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

Minnesota Residents

File a 2021 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 2021
- 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 2021 and required to file a federal income tax return, you are required to file a Minnesota income tax return.

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, 1957	\$12,525
	You were born before January 2, 1957	\$14,175
Married Filing Jointly	You and your spouse were born on or after January 2, 1957	\$25,050
	You or your spouse was born before January 2, 1957	\$26,350
	You and your spouse were born before January 2, 1957	\$27,650
Head of Household	You were born on or after January 2, 1957	\$18,800
	You were born before January 2, 1957	\$20,450
Married Filing Separately	Any age	\$5
Qualifying Widow(er)	You were born on or after January 2, 1957	\$25,050
	You were born before January 2, 1957	\$26,350

*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 file to:

- Claim refundable credits (K–12 Education, Working Family, Child and Dependent Care, Parents of Stillborn Children)
- Get a refund if your employer issued you a 2021 Form W-2 reporting Minnesota income tax withheld from your wages

Filing Requirements (cont.)

Part-Year Residents

File a Minnesota income tax return if you moved into or out of Minnesota in 2021 and your 2021 Minnesota source income is \$12,525 or more. 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 you were a resident of another state but 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.

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 36 of Schedule KPI, line 36 of Schedule KS, or line 42 of Schedule KF
3. Add step 1 and step 2. If the total is \$12,525 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than \$12,525 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, 1957	Meet certain income requirements for 2021	You may qualify for an income tax subtraction on Schedule M1R.
Are permanently and totally disabled at the end of 2021	<ul style="list-style-type: none">• Meet certain income requirements for 2021• Received federally taxable disability income in 2021	

Other benefits you may be eligible for include:

- Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund (Form M1PR).
- Senior Citizens' Property Tax Deferral Program. See Property Tax Fact Sheet 7, *Senior Citizens Property Tax Deferral*.
- Special Homestead Classification: Class 1b (for qualifying blind and disabled property owners). See Property Tax Fact Sheet 18, *Special Homestead Classification: Class 1b*.

For more information on tax issues for seniors, see Income Tax Fact Sheet 6, *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 2021:

- You were a full-year resident of Michigan or North Dakota and returned to your home state at least once a month
- Your only Minnesota income was from personal 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-D and on 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 18 of Schedule M1M and on line 7 of Form M1. Place an X in the box for line 18 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 service income covered under reciprocity is \$12,525 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, then 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 Internal Revenue Service 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 you have gross income from Minnesota sources of at least \$5, you must file a Minnesota tax return and Schedule M1NR.

How does the department protect my information?

Protecting your information and identity is our priority. We have partnered with other states, the Internal Revenue Service (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 type **Protecting Your Identity** 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 the department, call 651-296-3781 or 1-800-652-9094. We can determine if the contact you received was legitimate.

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
- 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

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 "Married nonresident alien" for your filing status, put an X in the box for "Married Filing Separately" on your Minnesota return.

Dependents

Enter dependent information on the lines provided. Use the same information that you provided when completing federal Form 1040. If you have more than three dependents, provide a separate statement with their name, social security number, and their relationship to you.

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" (7̄) 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 2021 Minnesota income tax return should be electronically filed, postmarked, or dropped off by April 18, 2022. Your tax payment is due in full by April 18, 2022, 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 18?

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 18. To avoid a late filing penalty, file your return by October 15, 2022. See page 19 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, read page 8. 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 55145-0010

What do I include when I mail my return?

Include your Form M1, all the Minnesota schedules you are required to complete, and a complete copy of your 2021 federal return and all 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 and schedules at least through 2025, and keep Forms W-2 indefinitely. We charge a fee for copies of returns filed with us. If you claimed the Child and Dependent Care Credit, the K-12 Education Credit or Subtraction, 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 18, 2022, 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.

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 type **Use of Information** into the Search box.

Line Instructions

Federal Return Information

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

Enter wages, salaries, tips, commissions, bonuses, etc. you received in 2021. If you filed federal Form 1040, enter the amount from:

- Line 1 of Form 1040 and 1040-SR
- Line 1 of Form 1040-NR

Line B—Taxable IRA Distributions, Pensions, and Annuities

Enter the total taxable IRA distributions, pensions, and annuities you received in 2021. 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 2021 from:

- Line 7 of Schedule 1 if you filed Form 1040, 1040-SR, or 1040-NR

Line D—Federal Taxable Income

Enter your 2021 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.

Minnesota Income

Line 1—Federal Adjusted Gross Income

Enter your 2021 federal adjusted gross income from:

- Line 11 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 2021 federal return, use a federal return and instructions to determine what your federal adjusted gross income would have been.

Line 2—Additions to income from line 10 of Schedule M1M and line 9 of Schedule M1MB

Complete Schedule M1M, *Income Additions and Subtractions* or Schedule M1MB, *Business Income Additions and Subtractions*, if any of these apply. If, in 2021, 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 2020 from bonus depreciation on your federal return
- Received a capital gain from a lump-sum distribution from a qualified retirement plan
- 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 K-12 tuition

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

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

Line Instructions (cont.)

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 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 below to determine your Minnesota standard deduction. You are considered age 65 or older if you were born before January 2, 1957. You are considered blind if you were totally blind as of December 31, 2021, 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 (ophthalmologist or optometrist) to this effect instead. Keep the statement for your records.

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	\$ 12,525
	1	14,175
	2	15,825
Married filing joint	0	25,050
	1	26,350
	2	27,650
	3	28,950
	4	30,250
Qualified widow(er)	0	25,050
	1	26,350
	2	27,650
Married filing separately	0	12,525
	1	13,825
	2	15,125
	3	16,425
	4	17,725
Head of Household	0	18,800
	1	20,450
	2	22,100
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.

Line Instructions (cont.)

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.

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 \$199,850 (\$99,925 if Married Filing Separately), you must complete the **Worksheet for Line 4 — Standard Deduction Limitation**. Use your standard deduction amount from the Standard Deduction Table for Line 4 or the **Worksheet for Line 4 — Dependent Standard Deduction** on step 5 of the worksheet.

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 \$750?
 - Yes. Add \$350 to your earned income and enter on step 1
 - No. Enter \$1,100 on step 1
- 2 Enter \$12,525
- 3 Check the boxes that apply and enter the total number of boxes checked on step 3
 - You were born before January 2, 1957
 - You are blind
 - Your spouse was born before January 2, 1957
 - Your spouse is blind
- 4 Multiply the number of boxes checked in Step 3 by \$1,650 (\$1,300 if married filing a joint return).
- 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 1, and lines 3 and 6 of federal Schedule 1 minus line 15 of Schedule 1.

Worksheet for Line 4 — Standard Deduction Limitation

If you are allowed to claim the standard deduction and your adjusted gross income is greater than \$199,850 (\$99,925 if Married Filing Separately), complete this worksheet to determine your standard deduction amount.

- 1 Enter the amount from line 1 of Form M1.
- 2 Enter \$199,850 (\$99,925 if married and filing a separate return)
- 3 Subtract step 2 from step 1.
- 4 Multiply step 3 by 3% (.03).
- 5 Use the Standard Deduction table for Line 4 or Step 6 of the **Worksheet for Line 4 — Dependent Standard Deduction** (above) to determine the amount for step 5.
- 6 Multiply step 5 by 80% (.80).
- 7 Enter the smaller of step 4 or step 6.
- 8 Subtract step 7 from step 5. Enter the result here and on line 4 of this form.

Line Instructions (cont.)

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 in the Dependents section on page 1 of Form M1.....	_____
2	Enter \$4,350.....	_____ \$4,350
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 Qualifying Widow(er): \$299,750	Single: \$199,850
	Head of Household: \$249,800	Married Filing Separately: \$149,875
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 your filing status is 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 your state income tax refund from line 1 of federal Schedule 1. Do not enter an amount on line 6 if you did not file a federal return or did not include an amount on line 1 of federal Schedule 1.

Line 7—Subtractions from line 32 of Schedule M1M and line 22 of Schedule M1MB

Complete Schedule M1M, *Income Additions and Subtractions*, if any of these apply. If, in 2021, you:

- Received mileage reimbursement in service of a charitable organization
- Received interest from a federal government source
- Incurred disallowed section 280E expenses for medical cannabis manufacturers
- 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 2016 through 2020 or received a federal bonus depreciation subtraction in 2021 from an estate or trust
- Reported federal section 179 expensing as an addition to income in a year 2016 through 2020
- Were born before January 2, 1957, 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 Widow(er) 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 2020, 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 resident of Michigan or North Dakota and you received wages covered by reciprocity from which Minnesota income tax was withheld (see page 7)

Line Instructions (cont.)

- 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
- Paid income taxes to a subnational level of a foreign country (equivalent of a state of the United States) other than Canada
- 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 11 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
- Reported a prior year addback for reacquisition of business indebtedness income
- 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 2021 and included some of those benefits on line 6b of federal Form 1040 or 1040-SR
- 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
- Recognized deferred foreign income under section 965 of the Internal Revenue Code
- Included global intangible low-taxed income in gross income under section 951A of the Internal Revenue Code

Tax Before Credits

Line 10—Tax From Table

Turn to the tax table on pages 28 through 34. 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 14— 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 from the account and not used for qualified expenses
- Received a lump-sum distribution from a certain qualified plan and filed federal Form 4972

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.

Line Instructions (cont.)

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 2021
- 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.

Credits Against Tax

Line 16—Nonrefundable Credits (Schedule M1C)

Complete Schedule M1C, *Other Nonrefundable Credits*, if any of these apply. If, in 2021:

- You are filing a joint return and have taxable earned income, pension, or Social Security income
- You paid premiums on a qualified long-term care insurance policy
- You were a Minnesota resident for all or part of 2021 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 2021
- 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 2021 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 certificate from the Minnesota Department of Employment and Economic Development for the Film Production Credit

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 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 make a contribution to the fund, go to www.dnr.state.mn.us/eco/nongame/checkoff.html 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 2021, 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.

Line 21—Minnesota Estimated Tax and Extension Payments

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

- Your total 2021 Minnesota estimated tax payments made in 2021
- The portion of your 2020 Minnesota income tax refund designated on your 2020 Minnesota income tax return to be applied to 2021 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.

Line Instructions (cont.)

Refundable Credits

These credits may help you get a refund even if you do not have a tax liability. Married persons filing separate returns generally cannot claim these credits.

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 Working Family Credit
- K-12 Education 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)
- Angel Investment Credit
- Pass-Through Entity Tax Credit

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 \$65,100 with one qualifying person or less than \$77,100 with two or more qualifying persons, and one of the following 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.
- You are married and filing a joint return, your child was born in 2021, and you did not participate in a pre-tax dependent care assistance program.

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.

Minnesota Working Family Credit (Schedule M1WFC)

You may qualify for the Minnesota Working Family Credit if you earned income from a job or were self-employed. See the requirements on Schedule M1WFC, *Working Family Credit*. Use the instructions for Schedule M1WFC and the table on pages 23 through 27 to determine your Minnesota credit. Part-year residents may qualify for this credit based on the percentage of income taxable to Minnesota.

If you qualify for the credit, complete Schedule M1WFC and Schedule M1REF and include these schedules with your Form M1. Enter the number of your qualifying children on line 2a of Schedule M1REF.

Credit for Parents of Stillborn Children (Schedule M1PSC)

You may qualify for the Credit for Parents of Stillborn Children if, in 2021:

- You experienced a stillbirth
- You received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records
- The child would have been your dependent if the child had been born alive

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 Taxes 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 2021
- You incurred 2021 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.

Line Instructions (cont.)

K–12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2021 for a qualifying child in grades kindergarten through 12 (K–12). To qualify, your “household income” (federal adjusted gross income plus most nontaxable income) must be under the limit based on your number of qualifying children in grades K-12. A qualifying child is the same as for the federal earned income credit.

Total qualifying children	Your household income limit is:
1 or 2	\$37,500
3	\$39,500
4	\$41,500
5	\$43,500
6 or more	\$43,500 plus \$2,000 for each additional qualifying child

If you qualify for the credit, complete Schedules M1ED, *K-12 Education Credit*, and M1REF and include them with your Form M1.

If you have any of the following types of expenses, include them on the lines indicated.		Credit	Subtraction
Include only as a subtraction on line 13 of Schedule M1M:	• Private school tuition		X
	• Tuition for college courses used to satisfy high school graduation requirements		X
Include on line 7 of Schedule M1ED or line 13 of Schedule M1M:	• Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*)	X	X
	• Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps	X	X
	• Instructor fees for driver’s education course if the school offers a class as part of the curriculum	X	X
Include on line 8 of Schedule M1ED or line 13 of Schedule M1M:	• Tutoring*	X	X
	• Music lessons*	X	X
Include on line 9 of Schedule M1ED or line 13 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 10 of Schedule M1ED or line 13 of Schedule M1M:	Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 11 of Schedule M1ED or line 13 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 14 of Schedule M1ED or line 13 of Schedule M1M:	Home computer hardware and educational software <i>You may use up to \$200 to qualify for the credit and another \$200 for the subtraction.</i>	X	X
<p>*A qualified instructor is a person who is not the child’s sibling, parent, or grandparent, and meets one of these requirements:</p> <ul style="list-style-type: none"> • Is a Minnesota licensed teacher or is directly supervised by a Minnesota licensed teacher • Has passed a teacher competency test • 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 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

Payment Options/Penalties

Electronically

Go to www.revenue.state.mn.us, and choose **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.

Check or Money Order

Go to our website at www.revenue.state.mn.us and choose **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. **You will not receive your canceled 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. We will charge a \$50 nonrefundable fee to set up a payment agreement.

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

Should I make estimated payments?

Make estimated payments if any of the following apply:

- You expect to owe \$500 or more in Minnesota tax for 2022
- 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 type **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?

There is no late filing penalty if your return is filed within six months of the due date, which is October 15 for most individuals. **If your return is not filed within six months, we will charge a 5% late filing penalty on the unpaid tax.**

Most individuals must pay by April 18, 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.

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.

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?

We will charge a fraud penalty equal to 50% of a fraudulently claimed refund if you claim a refund you do not qualify for.

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

Interest/Other Information

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 18, 2022. The interest rate is determined each year. The interest rate for 2022 is 3%.

Worksheet to Determine Penalty and Interest

- 1 Tax not paid by April 18, 2022 _____
- 2 Late payment penalty* — multiply step 1 by 4% (.04) _____
- 3 Late filing penalty. If you are filing your return after October 15, 2022, multiply step 1 by 5% (.05) _____
- 4 Extended delinquency. If your tax is not paid within 180 days after filing your return, multiply step 1 by 5% (.05) _____
- 5 Add steps 1 through 4 _____
- 6 Number of days the tax is late ** _____
- 7 Enter the applicable interest rate. For 2022, the rate is 3% (.03) _____
- 8 Multiply step 6 by step 7 _____
- 9 Divide step 8 by 365 (carry to five decimal places) _____
- 10 Interest — multiply step 5 by step 9 _____
- 11 Total payment amount. Add step 5 and step 10 _____

*If you are filing your return after April 18, 2022, and paid at least 90% of your total tax by the due date, you will not be charged the late payment penalty if you file your return and pay any remaining tax by October 15, 2022.

**If the days fall in more than one calendar year, determine steps 6 through 10 separately for each year.

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 2021 tax return and had income that meets the minimum filing requirement for 2021, the spouse or personal representative must file a Minnesota income tax return for the deceased person. 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 deceased person, enter the decedent's name and your name on the return and print "DECED" 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. Use Minnesota Form M1X, *Amended Minnesota Income Tax*.

You have 180 days to amend your Minnesota return from the date:

- The IRS notifies you of a change they made to your federal return
- 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.

Other Information, cont.

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

Minnesota Department of Revenue
Mail Station 7703
600 N. Robert St.
St. Paul, MN 55146-7703

Return Authorization Checkbox

Check this box to authorize the department 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; and 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 one year after the due date for current original returns, or 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, or discuss abatement progress. For these types of authorities, you must file Form REV184i, Individual or Sole Proprietor Power of Attorney, with the department.

Taxpayer Rights Advocate

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

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

Call: 651-556-6013 or 855-452-0767

Email: dor.tra@state.mn.us

Voter Registration

Save time on Election Day — register to vote now!

You must be registered before you can vote in Minnesota. The deadline to register in advance is 21 days before Election Day. Unless you change your address, your name, or do not vote at least once every four years, your voter registration is permanent.

For more information or assistance, go to www.mnvotes.org or call 1-877-600-VOTE (toll-free).

To register to vote in Minnesota, you must be all of the following:

1. A U.S. citizen
2. At least 18 years old on Election Day
3. A resident of Minnesota for 20 days
4. Finished with all parts of any felony sentence

Ready to register?

- Go to www.mnvotes.org and click on **Register to Vote**
- Complete, sign, and date this application. Cut on the dotted lines and return to your county auditor, or mail to:
Secretary of State
60 Empire Drive, Suite 100
St. Paul, MN 55103

MINNESOTA VOTER REGISTRATION APPLICATION				
If you check "NO" to either of the questions below, DO NOT complete this form.				
1.	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	Will you be at least 18 on or before the next election? <input type="checkbox"/> Yes <input type="checkbox"/> No		
2.	Last Name or Surname	First Name	Middle Name	Suffix (Jr., Sr., II)
3.	Address Where You Live (residence)	Apt. #	City	Zip Code County
4.	If Mail Cannot Be Delivered To The Address Above, Provide P.O. Box		City	Zip Code
5.	Date of Birth (not today's date) _____ -- _____ -19		6. Phone Number _____ -- _____ -- _____	
7.	Mark one box and provide the number that applies to you:			
	<input type="checkbox"/> I have a MN-issued driver's license or MN ID card number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
	<input type="checkbox"/> I do not have a MN-issued driver's license or MN ID card. The last four digits of my Social Security Number are: XXX-XX- <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
	<input type="checkbox"/> I do not have a MN-issued driver's license, a MN-issued ID card, or a Social Security Number.			
If you were previously registered to vote under a different name or address, fill in numbers 8 & 9.				
8.	Previous Last Name	Previous First Name	Previous Middle Name	
9.	Previous Address Where You Were Last Registered		City	State Zip Code
Read The Statement Below And Sign Only If All Parts Apply To You.				
I certify that I: will be at least 18 years old on election day; am a citizen of the United States; will have resided in Minnesota for 20 days immediately preceding election day; maintain residence at the address given on the registration form; am not under court-ordered guardianship in which the court order revokes my right to vote; have not been found by a court to be legally incompetent to vote; have the right to vote because, if I have been convicted of a felony, my felony sentence has expired (been completed) or I have been discharged from my sentence; and have read and understand this statement, that giving false information is a felony punishable by not more than 5 years imprisonment or a fine of not more than \$10,000, or both.				
Date:	_____ 20_____		Sign Here X _____	

Military Personnel

Did you serve in a combat zone at any time during 2021?

You are eligible for a credit of \$120 for each month you served in a combat zone or hazardous duty area if Minnesota is your state of legal residence (domicile). You can claim this credit for months served in years 2018, 2019, 2020, and 2021. 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.

To file Form M99 electronically, go to www.revenue.state.mn.us and type **M99** into the Search box. Or print Form M99 through our website and file by mail.

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 MINR, *Nonresidents and 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 6, 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 the following 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

Subtractions

Minnesota residents who are in the military can take a subtraction for military pay if included in adjusted gross income, including Active Guard Reserve (AGR) Program pay earned under U.S. Code, Title 32. Use Schedule M1M, *Income Additions and Subtractions*, 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 25 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 18.

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*.

Minnesota Working Family Credit (WFC) Table. *This is not a tax table.*

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
1	100	2	5	6	6	2	5	6	6
100	200	6	14	17	19	6	14	17	19
200	300	10	23	28	31	10	23	28	31
300	400	14	33	39	44	14	33	39	44
400	500	18	42	50	56	18	42	50	56
500	600	21	51	61	69	21	51	61	69
600	700	25	61	72	81	25	61	72	81
700	800	29	70	83	94	29	70	83	94
800	900	33	79	94	106	33	79	94	106
900	1,000	37	89	105	119	37	89	105	119
1,000	1,100	41	98	116	131	41	98	116	131
1,100	1,200	45	108	127	144	45	108	127	144
1,200	1,300	49	117	138	156	49	117	138	156
1,300	1,400	53	126	149	169	53	126	149	169
1,400	1,500	57	136	160	181	57	136	160	181
1,500	1,600	60	145	171	194	60	145	171	194
1,600	1,700	64	154	182	206	64	154	182	206
1,700	1,800	68	164	193	219	68	164	193	219
1,800	1,900	72	173	204	231	72	173	204	231
1,900	2,000	76	182	215	244	76	182	215	244
2,000	2,100	80	192	226	256	80	192	226	256
2,100	2,200	84	201	237	269	84	201	237	269
2,200	2,300	88	210	248	281	88	210	248	281
2,300	2,400	92	220	259	294	92	220	259	294
2,400	2,500	96	229	270	306	96	229	270	306
2,500	2,600	99	238	281	319	99	238	281	319
2,600	2,700	103	248	292	331	103	248	292	331
2,700	2,800	107	257	303	344	107	257	303	344
2,800	2,900	111	266	314	356	111	266	314	356
2,900	3,000	115	276	325	369	115	276	325	369
3,000	3,100	119	285	336	381	119	285	336	381
3,100	3,200	123	295	347	394	123	295	347	394
3,200	3,300	127	304	358	406	127	304	358	406
3,300	3,400	131	313	369	419	131	313	369	419
3,400	3,500	135	323	380	431	135	323	380	431
3,500	3,600	138	332	391	444	138	332	391	444
3,600	3,700	142	341	402	456	142	341	402	456
3,700	3,800	146	351	413	469	146	351	413	469
3,800	3,900	150	360	424	481	150	360	424	481
3,900	4,000	154	369	435	494	154	369	435	494
4,000	4,100	158	379	446	506	158	379	446	506
4,100	4,200	162	388	457	519	162	388	457	519
4,200	4,300	166	397	468	531	166	397	468	531
4,300	4,400	170	407	479	544	170	407	479	544
4,400	4,500	174	416	490	556	174	416	490	556
4,500	4,600	177	425	501	569	177	425	501	569
4,600	4,700	181	435	512	581	181	435	512	581
4,700	4,800	185	444	523	594	185	444	523	594
4,800	4,900	189	453	534	606	189	453	534	606
4,900	5,000	193	463	545	619	193	463	545	619
5,000	5,100	197	472	556	631	197	472	556	631
5,100	5,200	201	482	567	644	201	482	567	644
5,200	5,300	205	491	578	656	205	491	578	656
5,300	5,400	209	500	589	669	209	500	589	669
5,400	5,500	213	510	600	681	213	510	600	681
5,500	5,600	216	519	611	694	216	519	611	694
5,600	5,700	220	528	622	706	220	528	622	706
5,700	5,800	224	538	633	719	224	538	633	719
5,800	5,900	228	547	644	731	228	547	644	731
5,900	6,000	232	556	655	744	232	556	655	744

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
6,000	6,100	236	566	666	756	236	566	666	756
6,100	6,200	240	575	677	769	240	575	677	769
6,200	6,300	244	584	688	781	244	584	688	781
6,300	6,400	248	594	699	794	248	594	699	794
6,400	6,500	252	603	710	806	252	603	710	806
6,500	6,600	255	612	721	819	255	612	721	819
6,600	6,700	259	622	732	831	259	622	732	831
6,700	6,800	263	631	743	844	263	631	743	844
6,800	6,900	267	640	754	856	267	640	754	856
6,900	7,000	271	650	765	869	271	650	765	869
7,000	7,100	275	659	776	881	275	659	776	881
7,100	7,200	279	669	787	894	279	669	787	894
7,200	7,300	283	678	798	906	283	678	798	906
7,300	7,400	286	687	809	919	286	687	809	919
7,400	7,500	286	697	820	931	286	697	820	931
7,500	7,600	286	706	831	944	286	706	831	944
7,600	7,700	286	715	842	956	286	715	842	956
7,700	7,800	286	725	853	969	286	725	853	969
7,800	7,900	286	734	864	981	286	734	864	981
7,900	8,000	286	743	875	994	286	743	875	994
8,000	8,100	286	753	886	1,006	286	753	886	1,006
8,100	8,200	286	762	897	1,019	286	762	897	1,019
8,200	8,300	286	771	908	1,031	286	771	908	1,031
8,300	8,400	286	781	919	1,044	286	781	919	1,044
8,400	8,500	286	790	930	1,056	286	790	930	1,056
8,500	8,600	286	799	941	1,069	286	799	941	1,069
8,600	8,700	286	809	952	1,081	286	809	952	1,081
8,700	8,800	286	818	963	1,094	286	818	963	1,094
8,800	8,900	286	827	974	1,106	286	827	974	1,106
8,900	9,000	286	837	985	1,119	286	837	985	1,119
9,000	9,100	284	846	996	1,131	286	846	996	1,131
9,100	9,200	282	856	1,007	1,144	286	856	1,007	1,144
9,200	9,300	280	865	1,018	1,156	286	865	1,018	1,156
9,300	9,400	278	874	1,029	1,169	286	874	1,029	1,169
9,400	9,500	276	884	1,040	1,181	286	884	1,040	1,181
9,500	9,600	274	893	1,051	1,194	286	893	1,051	1,194
9,600	9,700	272	902	1,062	1,206	286	902	1,062	1,206
9,700	9,800	270	912	1,073	1,219	286	912	1,073	1,219
9,800	9,900	268	921	1,084	1,231	286	921	1,084	1,231
9,900	10,000	266	930	1,095	1,244	286	930	1,095	1,244
10,000	10,100	264	940	1,106	1,256	286	940	1,106	1,256
10,100	10,200	262	949	1,117	1,269	286	949	1,117	1,269
10,200	10,300	260	958	1,128	1,281	286	958	1,128	1,281
10,300	10,400	258	968	1,139	1,294	286	968	1,139	1,294
10,400	10,500	256	977	1,150	1,306	286	977	1,150	1,306
10,500	10,600	254	986	1,161	1,319	286	986	1,161	1,319
10,600	10,700	252	996	1,172	1,331	286	996	1,172	1,331
10,700	10,800	250	1,005	1,183	1,344	286	1,005	1,183	1,344
10,800	10,900	248	1,014	1,194	1,356	286	1,014	1,194	1,356
10,900	11,000	246	1,024	1,205	1,369	286	1,024	1,205	1,369
11,000	11,100	244	1,033	1,216	1,381	286	1,033	1,216	1,381
11,100	11,200	242	1,043	1,227	1,394	286	1,043	1,227	1,394
11,200	11,300	240	1,052	1,238	1,406	286	1,052	1,238	1,406
11,300	11,400	238	1,061	1,249	1,419	286	1,061	1,249	1,419
11,400	11,500	236	1,071	1,260	1,431	286	1,071	1,260	1,431
11,500	11,600	234	1,080	1,271	1,444	286	1,080	1,271	1,444
11,600	11,700	232	1,089	1,282	1,456	286	1,089	1,282	1,456
11,700	11,800	230	1,099	1,293	1,469	286	1,099	1,293	1,469
11,800	11,900	228	1,108	1,304	1,481	286	1,108	1,304	1,481
11,900	12,000	226	1,117	1,315	1,494	286	1,117	1,315	1,494

Minnesota Working Family Credit (WFC) Table. *This is not a tax table.*

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
12,000	12,100	224	1,127	1,326	1,506	286	1,127	1,326	1,506
12,100	12,200	222	1,136	1,337	1,519	286	1,136	1,337	1,519
12,200	12,300	220	1,145	1,348	1,531	286	1,145	1,348	1,531
12,300	12,400	218	1,147	1,359	1,544	286	1,147	1,359	1,544
12,400	12,500	216	1,147	1,370	1,556	286	1,147	1,370	1,556
12,500	12,600	214	1,147	1,381	1,569	286	1,147	1,381	1,569
12,600	12,700	212	1,147	1,392	1,581	286	1,147	1,392	1,581
12,700	12,800	210	1,147	1,403	1,594	286	1,147	1,403	1,594
12,800	12,900	208	1,147	1,414	1,606	286	1,147	1,414	1,606
12,900	13,000	206	1,147	1,425	1,619	286	1,147	1,425	1,619
13,000	13,100	204	1,147	1,436	1,631	286	1,147	1,436	1,631
13,100	13,200	202	1,147	1,447	1,644	286	1,147	1,447	1,644
13,200	13,300	200	1,147	1,458	1,656	286	1,147	1,458	1,656
13,300	13,400	198	1,147	1,469	1,669	286	1,147	1,469	1,669
13,400	13,500	196	1,147	1,480	1,681	286	1,147	1,480	1,681
13,500	13,600	194	1,147	1,491	1,694	286	1,147	1,491	1,694
13,600	13,700	192	1,147	1,502	1,706	286	1,147	1,502	1,706
13,700	13,800	190	1,147	1,513	1,719	286	1,147	1,513	1,719
13,800	13,900	188	1,147	1,524	1,731	286	1,147	1,524	1,731
13,900	14,000	186	1,147	1,535	1,744	286	1,147	1,535	1,744
14,000	14,100	184	1,147	1,546	1,756	286	1,147	1,546	1,756
14,100	14,200	182	1,147	1,557	1,769	286	1,147	1,557	1,769
14,200	14,300	180	1,147	1,568	1,781	286	1,147	1,568	1,781
14,300	14,400	178	1,147	1,579	1,794	286	1,147	1,579	1,794
14,400	14,500	176	1,147	1,590	1,806	286	1,147	1,590	1,806
14,500	14,600	174	1,147	1,601	1,819	286	1,147	1,601	1,819
14,600	14,700	172	1,147	1,612	1,831	286	1,147	1,612	1,831
14,700	14,800	170	1,147	1,623	1,844	286	1,147	1,623	1,844
14,800	14,900	168	1,147	1,634	1,856	286	1,147	1,634	1,856
14,900	15,000	166	1,147	1,645	1,869	286	1,147	1,645	1,869
15,000	15,100	164	1,147	1,656	1,881	284	1,147	1,656	1,881
15,100	15,200	162	1,147	1,667	1,894	282	1,147	1,667	1,894
15,200	15,300	160	1,147	1,678	1,906	280	1,147	1,678	1,906
15,300	15,400	158	1,147	1,689	1,919	278	1,147	1,689	1,919
15,400	15,500	156	1,147	1,700	1,931	276	1,147	1,700	1,931
15,500	15,600	154	1,147	1,711	1,944	274	1,147	1,711	1,944
15,600	15,700	152	1,147	1,722	1,956	272	1,147	1,722	1,956
15,700	15,800	150	1,147	1,733	1,969	270	1,147	1,733	1,969
15,800	15,900	148	1,147	1,744	1,981	268	1,147	1,744	1,981
15,900	16,000	146	1,147	1,755	1,994	266	1,147	1,755	1,994
16,000	16,100	144	1,147	1,766	2,006	264	1,147	1,766	2,006
16,100	16,200	142	1,147	1,777	2,019	262	1,147	1,777	2,019
16,200	16,300	140	1,147	1,788	2,031	260	1,147	1,788	2,031
16,300	16,400	138	1,147	1,799	2,044	258	1,147	1,799	2,044
16,400	16,500	136	1,147	1,810	2,056	256	1,147	1,810	2,056
16,500	16,600	134	1,147	1,821	2,069	254	1,147	1,821	2,069
16,600	16,700	132	1,147	1,832	2,081	252	1,147	1,832	2,081
16,700	16,800	130	1,147	1,843	2,094	250	1,147	1,843	2,094
16,800	16,900	128	1,147	1,854	2,106	248	1,147	1,854	2,106
16,900	17,000	126	1,147	1,865	2,119	246	1,147	1,865	2,119
17,000	17,100	124	1,147	1,876	2,131	244	1,147	1,876	2,131
17,100	17,200	122	1,147	1,887	2,144	242	1,147	1,887	2,144
17,200	17,300	120	1,147	1,898	2,156	240	1,147	1,898	2,156
17,300	17,400	118	1,147	1,909	2,169	238	1,147	1,909	2,169
17,400	17,500	116	1,147	1,920	2,181	236	1,147	1,920	2,181
17,500	17,600	114	1,147	1,931	2,194	234	1,147	1,931	2,194
17,600	17,700	112	1,147	1,942	2,206	232	1,147	1,942	2,206
17,700	17,800	110	1,147	1,953	2,219	230	1,147	1,953	2,219
17,800	17,900	108	1,147	1,964	2,231	228	1,147	1,964	2,231

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
17,900	18,000	106	1,147	1,975	2,244	226	1,147	1,975	2,244
18,000	18,100	104	1,147	1,986	2,256	224	1,147	1,986	2,256
18,100	18,200	102	1,147	1,997	2,269	222	1,147	1,997	2,269
18,200	18,300	100	1,147	2,008	2,281	220	1,147	2,008	2,281
18,300	18,400	98	1,147	2,019	2,294	218	1,147	2,019	2,294
18,400	18,500	96	1,147	2,030	2,306	216	1,147	2,030	2,306
18,500	18,600	94	1,147	2,041	2,319	214	1,147	2,041	2,319
18,600	18,700	92	1,147	2,052	2,331	212	1,147	2,052	2,331
18,700	18,800	90	1,147	2,063	2,344	210	1,147	2,063	2,344
18,800	18,900	88	1,147	2,074	2,356	208	1,147	2,074	2,356
18,900	19,000	86	1,147	2,085	2,369	206	1,147	2,085	2,369
19,000	19,100	84	1,147	2,096	2,381	204	1,147	2,096	2,381
19,100	19,200	82	1,147	2,107	2,394	202	1,147	2,107	2,394
19,200	19,300	80	1,147	2,118	2,406	200	1,147	2,118	2,406
19,300	19,400	78	1,147	2,129	2,419	198	1,147	2,129	2,419
19,400	19,500	76	1,147	2,140	2,431	196	1,147	2,140	2,431
19,500	19,600	74	1,147	2,151	2,444	194	1,147	2,151	2,444
19,600	19,700	72	1,147	2,162	2,456	192	1,147	2,162	2,456
19,700	19,800	70	1,147	2,173	2,469	190	1,147	2,173	2,469
19,800	19,900	68	1,147	2,184	2,481	188	1,147	2,184	2,481
19,900	20,000	66	1,147	2,195	2,494	186	1,147	2,195	2,494
20,000	20,100	64	1,147	2,206	2,506	184	1,147	2,206	2,506
20,100	20,200	62	1,147	2,213	2,519	182	1,147	2,213	2,519
20,200	20,300	60	1,147	2,213	2,531	180	1,147	2,213	2,531
20,300	20,400	58	1,147	2,213	2,544	178	1,147	2,213	2,544
20,400	20,500	56	1,147	2,213	2,556	176	1,147	2,213	2,556
20,500	20,600	54	1,147	2,213	2,566	174	1,147	2,213	2,566
20,600	20,700	52	1,147	2,213	2,566	172	1,147	2,213	2,566
20,700	20,800	50	1,147	2,213	2,566	170	1,147	2,213	2,566
20,800	20,900	48	1,147	2,213	2,566	168	1,147	2,213	2,566
20,900	21,000	46	1,147	2,213	2,566	166	1,147	2,213	2,566
21,000	21,100	44	1,147	2,213	2,566	164	1,147	2,213	2,566
21,100	21,200	42	1,147	2,213	2,566	162	1,147	2,213	2,566
21,200	21,300	40	1,147	2,213	2,566	160	1,147	2,213	2,566
21,300	21,400	38	1,147	2,213	2,566	158	1,147	2,213	2,566
21,400	21,500	36	1,147	2,213	2,566	156	1,147	2,213	2,566
21,500	21,600	34	1,147	2,213	2,566	154	1,147	2,213	2,566
21,600	21,700	32	1,147	2,213	2,566	152	1,147	2,213	2,566
21,700	21,800	30	1,147	2,213	2,566	150	1,147	2,213	2,566
21,800	21,900	28	1,147	2,213	2,566	148	1,147	2,213	2,566
21,900	22,000	26	1,147	2,213	2,566	146	1,147	2,213	2,566
22,000	22,100	24	1,147	2,213	2,566	144	1,147	2,213	2,566
22,100	22,200	22	1,147	2,213	2,566	142	1,147	2,213	2,566
22,200	22,300	20	1,147	2,213	2,566	140	1,147	2,213	2,566
22,300	22,400	18	1,147	2,213	2,566	138	1,147	2,213	2,566
22,400	22,500	16	1,147	2,213	2,566	136	1,147	2,213	2,566
22,500	22,600	14	1,147	2,213	2,566	134	1,147	2,213	2,566
22,600	22,700	12	1,147	2,213	2,566	132	1,147	2,213	2,566
22,700	22,800	10	1,147	2,213	2,566	130	1,147	2,213	2,566
22,800	22,900	8	1,147	2,213	2,566	128	1,147	2,213	2,566
22,900	23,000	6	1,147	2,213	2,566	126	1,147	2,213	2,566
23,000	23,100	4	1,147	2,213	2,566	124	1,147	2,213	2,566
23,100	23,200	2	1,147	2,213	2,566	122	1,147	2,213	2,566
23,200	23,300	0	1,147	2,213	2,566	120	1,147	2,213	2,566
23,300	23,400	0	1,147	2,213	2,566	118	1,147	2,213	2,566
23,400	23,500	0	1,143	2,213	2,566	116	1,147	2,213	2,566
23,500	23,600								

Minnesota Working Family Credit (WFC) Table. *This is not a tax table.*

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
23,800	23,900	0	1,119	2,213	2,566	108	1,147	2,213	2,566
23,900	24,000	0	1,113	2,213	2,566	106	1,147	2,213	2,566
24,000	24,100	0	1,107	2,213	2,566	104	1,147	2,213	2,566
24,100	24,200	0	1,101	2,213	2,566	102	1,147	2,213	2,566
24,200	24,300	0	1,095	2,213	2,566	100	1,147	2,213	2,566
24,300	24,400	0	1,089	2,213	2,566	98	1,147	2,213	2,566
24,400	24,500	0	1,083	2,213	2,566	96	1,147	2,213	2,566
24,500	24,600	0	1,077	2,213	2,566	94	1,147	2,213	2,566
24,600	24,700	0	1,071	2,213	2,566	92	1,147	2,213	2,566
24,700	24,800	0	1,065	2,213	2,566	90	1,147	2,213	2,566
24,800	24,900	0	1,059	2,213	2,566	88	1,147	2,213	2,566
24,900	25,000	0	1,053	2,213	2,566	86	1,147	2,213	2,566
25,000	25,100	0	1,047	2,213	2,566	84	1,147	2,213	2,566
25,100	25,200	0	1,041	2,213	2,566	82	1,147	2,213	2,566
25,200	25,300	0	1,035	2,213	2,566	80	1,147	2,213	2,566
25,300	25,400	0	1,029	2,213	2,566	78	1,147	2,213	2,566
25,400	25,500	0	1,023	2,213	2,566	76	1,147	2,213	2,566
25,500	25,600	0	1,017	2,213	2,566	74	1,147	2,213	2,566
25,600	25,700	0	1,011	2,213	2,566	72	1,147	2,213	2,566
25,700	25,800	0	1,005	2,213	2,566	70	1,147	2,213	2,566
25,800	25,900	0	999	2,213	2,566	68	1,147	2,213	2,566
25,900	26,000	0	993	2,213	2,566	66	1,147	2,213	2,566
26,000	26,100	0	987	2,213	2,566	64	1,147	2,213	2,566
26,100	26,200	0	981	2,213	2,566	62	1,147	2,213	2,566
26,200	26,300	0	975	2,213	2,566	60	1,147	2,213	2,566
26,300	26,400	0	969	2,213	2,566	58	1,147	2,213	2,566
26,400	26,500	0	963	2,213	2,566	56	1,147	2,213	2,566
26,500	26,600	0	957	2,213	2,566	54	1,147	2,213	2,566
26,600	26,700	0	951	2,213	2,566	52	1,147	2,213	2,566
26,700	26,800	0	945	2,213	2,566	50	1,147	2,213	2,566
26,800	26,900	0	939	2,213	2,566	48	1,147	2,213	2,566
26,900	27,000	0	933	2,213	2,566	46	1,147	2,213	2,566
27,000	27,100	0	927	2,213	2,566	44	1,147	2,213	2,566
27,100	27,200	0	921	2,213	2,566	42	1,147	2,213	2,566
27,200	27,300	0	915	2,213	2,566	40	1,147	2,213	2,566
27,300	27,400	0	909	2,213	2,566	38	1,147	2,213	2,566
27,400	27,500	0	903	2,213	2,566	36	1,147	2,213	2,566
27,500	27,600	0	897	2,213	2,566	34	1,147	2,213	2,566
27,600	27,700	0	891	2,213	2,566	32	1,147	2,213	2,566
27,700	27,800	0	885	2,210	2,566	30	1,147	2,213	2,566
27,800	27,900	0	879	2,200	2,566	28	1,147	2,213	2,566
27,900	28,000	0	873	2,189	2,566	26	1,147	2,213	2,566
28,000	28,100	0	867	2,179	2,564	24	1,147	2,213	2,566
28,100	28,200	0	861	2,168	2,554	22	1,147	2,213	2,566
28,200	28,300	0	855	2,158	2,543	20	1,147	2,213	2,566
28,300	28,400	0	849	2,147	2,533	18	1,147	2,213	2,566
28,400	28,500	0	843	2,137	2,522	16	1,147	2,213	2,566
28,500	28,600	0	837	2,126	2,512	14	1,147	2,213	2,566
28,600	28,700	0	831	2,116	2,501	12	1,147	2,213	2,566
28,700	28,800	0	825	2,105	2,491	10	1,147	2,213	2,566
28,800	28,900	0	819	2,095	2,480	8	1,147	2,213	2,566
28,900	29,000	0	813	2,084	2,470	6	1,147	2,213	2,566
29,000	29,100	0	807	2,074	2,459	4	1,147	2,213	2,566
29,100	29,200	0	801	2,063	2,449	2	1,147	2,213	2,566
29,200	29,300	0	795	2,053	2,438	0	1,147	2,213	2,566
29,300	29,400	0	789	2,042	2,428	0	1,147	2,213	2,566
29,400	29,500	0	783	2,032	2,417	0	1,143	2,213	2,566
29,500	29,600	0	777	2,021	2,407	0	1,137	2,213	2,566
29,600	29,700	0	771	2,011	2,396	0	1,131	2,213	2,566

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
29,700	29,800	0	765	2,000	2,386	0	1,125	2,213	2,566
29,800	29,900	0	759	1,990	2,375	0	1,119	2,213	2,566
29,900	30,000	0	753	1,979	2,365	0	1,113	2,213	2,566
30,000	30,100	0	747	1,969	2,354	0	1,107	2,213	2,566
30,100	30,200	0	741	1,958	2,344	0	1,101	2,213	2,566
30,200	30,300	0	735	1,948	2,333	0	1,095	2,213	2,566
30,300	30,400	0	729	1,937	2,323	0	1,089	2,213	2,566
30,400	30,500	0	723	1,927	2,312	0	1,083	2,213	2,566
30,500	30,600	0	717	1,916	2,302	0	1,077	2,213	2,566
30,600	30,700	0	711	1,906	2,291	0	1,071	2,213	2,566
30,700	30,800	0	705	1,895	2,281	0	1,065	2,213	2,566
30,800	30,900	0	699	1,885	2,270	0	1,059	2,213	2,566
30,900	31,000	0	693	1,874	2,260	0	1,053	2,213	2,566
31,000	31,100	0	687	1,864	2,249	0	1,047	2,213	2,566
31,100	31,200	0	681	1,853	2,239	0	1,041	2,213	2,566
31,200	31,300	0	675	1,843	2,228	0	1,035	2,213	2,566
31,300	31,400	0	669	1,832	2,218	0	1,029	2,213	2,566
31,400	31,500	0	663	1,822	2,207	0	1,023	2,213	2,566
31,500	31,600	0	657	1,811	2,197	0	1,017	2,213	2,566
31,600	31,700	0	651	1,801	2,186	0	1,011	2,213	2,566
31,700	31,800	0	645	1,790	2,176	0	1,005	2,213	2,566
31,800	31,900	0	639	1,780	2,165	0	999	2,213	2,566
31,900	32,000	0	633	1,769	2,155	0	993	2,213	2,566
32,000	32,100	0	627	1,759	2,144	0	987	2,213	2,566
32,100	32,200	0	621	1,748	2,134	0	981	2,213	2,566
32,200	32,300	0	615	1,738	2,123	0	975	2,213	2,566
32,300	32,400	0	609	1,727	2,113	0	969	2,213	2,566
32,400	32,500	0	603	1,717	2,102	0	963	2,213	2,566
32,500	32,600	0	597	1,706	2,092	0	957	2,213	2,566
32,600	32,700	0	591	1,696	2,081	0	951	2,213	2,566
32,700	32,800	0	585	1,685	2,071	0	945	2,213	2,566
32,800	32,900	0	579	1,675	2,060	0	939	2,213	2,566
32,900	33,000	0	573	1,664	2,050	0	933	2,213	2,566
33,000	33,100	0	567	1,654	2,039	0	927	2,213	2,566
33,100	33,200	0	561	1,643	2,029	0	921	2,213	2,566
33,200	33,300	0	555	1,633	2,018	0	915	2,213	2,566
33,300	33,400	0	549	1,622	2,008	0	909	2,213	2,566
33,400	33,500	0	543	1,612	1,997	0	903	2,213	2,566
33,500	33,600	0	537	1,601	1,987	0	897	2,213	2,566
33,600	33,700	0	531	1,591	1,976	0	891	2,213	2,566
33,700	33,800	0	525	1,580	1,966	0	885	2,210	2,566
33,800	33,900	0	519	1,570	1,955	0	879	2,200	2,566
33,900	34,000	0	513	1,559	1,945	0	873	2,189	2,566
34,000	34,100	0	507	1,549	1,934	0	867	2,179	2,564
34,100	34,200	0	501	1,538	1,924	0	861	2,168	2,554
34,200	34,300	0	495	1,528	1,913	0	855	2,158	2,543
34,300	34,400	0	489	1,517	1,903	0	849	2,147	2,533
34,400	34,500	0	483	1,507	1,892	0	843	2,137	2,522
34,500	34,600	0	477	1,496	1,882	0	837	2,126	2,512
34,600	34,700	0	471	1,486	1,871	0	831	2,116	2,501
34,700	34,800	0	465	1,475	1,861	0	825	2,105	2,491
34,800	34,900	0	459	1,465	1,850	0	819	2,095	2,480
34,900	35,000	0	453	1,454	1,840	0	813	2,084	2,470
35,000	35,100	0	447	1,444	1,829	0	807	2,074	2,459
35,100	35,200	0	441	1,433	1,819	0	801	2,063	2,449
35,200	35,300	0	435	1,423	1,808	0	795	2,053	2,438
35,300	35,400	0	429	1,412	1,798	0	789	2,042	2,428
35,400	35,500	0	423	1,402	1,787	0	783	2,032	2,417
35,500	35,600	0	417	1,391	1,777	0	777	2,021	2,407

Minnesota Working Family Credit (WFC) Table. *This is not a tax table.*

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
35,600	35,700	0	411	1,381	1,766	0	771	2,011	2,396
35,700	35,800	0	405	1,370	1,756	0	765	2,000	2,386
35,800	35,900	0	399	1,360	1,745	0	759	1,990	2,375
35,900	36,000	0	393	1,349	1,735	0	753	1,979	2,365
36,000	36,100	0	387	1,339	1,724	0	747	1,969	2,354
36,100	36,200	0	381	1,328	1,714	0	741	1,958	2,344
36,200	36,300	0	375	1,318	1,703	0	735	1,948	2,333
36,300	36,400	0	369	1,307	1,693	0	729	1,937	2,323
36,400	36,500	0	363	1,297	1,682	0	723	1,927	2,312
36,500	36,600	0	357	1,286	1,672	0	717	1,916	2,302
36,600	36,700	0	351	1,276	1,661	0	711	1,906	2,291
36,700	36,800	0	345	1,265	1,651	0	705	1,895	2,281
36,800	36,900	0	339	1,255	1,640	0	699	1,885	2,270
36,900	37,000	0	333	1,244	1,630	0	693	1,874	2,260
37,000	37,100	0	327	1,234	1,619	0	687	1,864	2,249
37,100	37,200	0	321	1,223	1,609	0	681	1,853	2,239
37,200	37,300	0	315	1,213	1,598	0	675	1,843	2,228
37,300	37,400	0	309	1,202	1,588	0	669	1,832	2,218
37,400	37,500	0	303	1,192	1,577	0	663	1,822	2,207
37,500	37,600	0	297	1,181	1,567	0	657	1,811	2,197
37,600	37,700	0	291	1,171	1,556	0	651	1,801	2,186
37,700	37,800	0	285	1,160	1,546	0	645	1,790	2,176
37,800	37,900	0	279	1,150	1,535	0	639	1,780	2,165
37,900	38,000	0	273	1,139	1,525	0	633	1,769	2,155
38,000	38,100	0	267	1,129	1,514	0	627	1,759	2,144
38,100	38,200	0	261	1,118	1,504	0	621	1,748	2,134
38,200	38,300	0	255	1,108	1,493	0	615	1,738	2,123
38,300	38,400	0	249	1,097	1,483	0	609	1,727	2,113
38,400	38,500	0	243	1,087	1,472	0	603	1,717	2,102
38,500	38,600	0	237	1,076	1,462	0	597	1,706	2,092
38,600	38,700	0	231	1,066	1,451	0	591	1,696	2,081
38,700	38,800	0	225	1,055	1,441	0	585	1,685	2,071
38,800	38,900	0	219	1,045	1,430	0	579	1,675	2,060
38,900	39,000	0	213	1,034	1,420	0	573	1,664	2,050
39,000	39,100	0	207	1,024	1,409	0	567	1,654	2,039
39,100	39,200	0	201	1,013	1,399	0	561	1,643	2,029
39,200	39,300	0	195	1,003	1,388	0	555	1,633	2,018
39,300	39,400	0	189	992	1,378	0	549	1,622	2,008
39,400	39,500	0	183	982	1,367	0	543	1,612	1,997
39,500	39,600	0	177	971	1,357	0	537	1,601	1,987
39,600	39,700	0	171	961	1,346	0	531	1,591	1,976
39,700	39,800	0	165	950	1,336	0	525	1,580	1,966
39,800	39,900	0	159	940	1,325	0	519	1,570	1,955
39,900	40,000	0	153	929	1,315	0	513	1,559	1,945
40,000	40,100	0	147	919	1,304	0	507	1,549	1,934
40,100	40,200	0	141	908	1,294	0	501	1,538	1,924
40,200	40,300	0	135	898	1,283	0	495	1,528	1,913
40,300	40,400	0	129	887	1,273	0	489	1,517	1,903
40,400	40,500	0	123	877	1,262	0	483	1,507	1,892
40,500	40,600	0	117	866	1,252	0	477	1,496	1,882
40,600	40,700	0	111	856	1,241	0	471	1,486	1,871
40,700	40,800	0	105	845	1,231	0	465	1,475	1,861
40,800	40,900	0	99	835	1,220	0	459	1,465	1,850
40,900	41,000	0	93	824	1,210	0	453	1,454	1,840
41,000	41,100	0	87	814	1,199	0	447	1,444	1,829
41,100	41,200	0	81	803	1,189	0	441	1,433	1,819
41,200	41,300	0	75	793	1,178	0	435	1,423	1,808
41,300	41,400	0	69	782	1,168	0	429	1,412	1,798

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
41,400	41,500	0	63	772	1,157	0	423	1,402	1,787
41,500	41,600	0	57	761	1,147	0	417	1,391	1,777
41,600	41,700	0	51	751	1,136	0	411	1,381	1,766
41,700	41,800	0	45	740	1,126	0	405	1,370	1,756
41,800	41,900	0	39	730	1,115	0	399	1,360	1,745
41,900	42,000	0	33	719	1,105	0	393	1,349	1,735
42,000	42,100	0	27	709	1,094	0	387	1,339	1,724
42,100	42,200	0	21	698	1,084	0	381	1,328	1,714
42,200	42,300	0	15	688	1,073	0	375	1,318	1,703
42,300	42,400	0	9	677	1,063	0	369	1,307	1,693
42,400	42,500	0	3	667	1,052	0	363	1,297	1,682
42,500	42,600	0	0	656	1,042	0	357	1,286	1,672
42,600	42,700	0	0	646	1,031	0	351	1,276	1,661
42,700	42,800	0	0	635	1,021	0	345	1,265	1,651
42,800	42,900	0	0	625	1,010	0	339	1,255	1,640
42,900	43,000	0	0	614	1,000	0	333	1,244	1,630
43,000	43,100	0	0	604	989	0	327	1,234	1,619
43,100	43,200	0	0	593	979	0	321	1,223	1,609
43,200	43,300	0	0	583	968	0	315	1,213	1,598
43,300	43,400	0	0	572	958	0	309	1,202	1,588
43,400	43,500	0	0	562	947	0	303	1,192	1,577
43,500	43,600	0	0	551	937	0	297	1,181	1,567
43,600	43,700	0	0	541	926	0	291	1,171	1,556
43,700	43,800	0	0	530	916	0	285	1,160	1,546
43,800	43,900	0	0	520	905	0	279	1,150	1,535
43,900	44,000	0	0	509	895	0	273	1,139	1,525
44,000	44,100	0	0	499	884	0	267	1,129	1,514
44,100	44,200	0	0	488	874	0	261	1,118	1,504
44,200	44,300	0	0	478	863	0	255	1,108	1,493
44,300	44,400	0	0	467	853	0	249	1,097	1,483
44,400	44,500	0	0	457	842	0	243	1,087	1,472
44,500	44,600	0	0	446	832	0	237	1,076	1,462
44,600	44,700	0	0	436	821	0	231	1,066	1,451
44,700	44,800	0	0	425	811	0	225	1,055	1,441
44,800	44,900	0	0	415	800	0	219	1,045	1,430
44,900	45,000	0	0	404	790	0	213	1,034	1,420
45,000	45,100	0	0	394	779	0	207	1,024	1,409
45,100	45,200	0	0	383	769	0	201	1,013	1,399
45,200	45,300	0	0	373	758	0	195	1,003	1,388
45,300	45,400	0	0	362	748	0	189	992	1,378
45,400	45,500	0	0	352	737	0	183	982	1,367
45,500	45,600	0	0	341	727	0	177	971	1,357
45,600	45,700	0	0	331	716	0	171	961	1,346
45,700	45,800	0	0	320	706	0	165	950	1,336
45,800	45,900	0	0	310	695	0	159	940	1,325
45,900	46,000	0	0	299	685	0	153	929	1,315
46,000	46,100	0	0	289	674	0	147	919	1,304
46,100	46,200	0	0	278	664	0	141	908	1,294
46,200	46,300	0	0	268	653	0	135	898	1,283
46,300	46,400	0	0	257	643	0	129	887	1,273
46,400	46,500	0	0	247	632	0	123	877	1,262
46,500	46,600	0	0	236	622	0	117	866	1,252
46,600	46,700	0	0	226	611	0	111	856	1,241
46,700	46,800	0	0	215	601	0	105	845	1,231
46,800	46,900	0	0	205	590	0	99	835	1,220
46,900	47,000	0	0	194	580	0	93	824	1,210
47,000	47,100	0	0	184	569	0	87	814	1,199
47,100	47,200	0	0	173	559	0	81	803	1,189

Minnesota Working Family Credit (WFC) Table. *This is not a tax table.*

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
47,200	47,300	0	0	163	548	0	75	793	1,178
47,300	47,400	0	0	152	538	0	69	782	1,168
47,400	47,500	0	0	142	527	0	63	772	1,157
47,500	47,600	0	0	131	517	0	57	761	1,147
47,600	47,700	0	0	121	506	0	51	751	1,136
47,700	47,800	0	0	110	496	0	45	740	1,126
47,800	47,900	0	0	100	485	0	39	730	1,115
47,900	48,000	0	0	89	475	0	33	719	1,105
48,000	48,100	0	0	79	464	0	27	709	1,094
48,100	48,200	0	0	68	454	0	21	698	1,084
48,200	48,300	0	0	58	443	0	15	688	1,073
48,300	48,400	0	0	47	433	0	9	677	1,063
48,400	48,500	0	0	37	422	0	3	667	1,052
48,500	48,600	0	0	26	412	0	0	656	1,042
48,600	48,700	0	0	16	401	0	0	646	1,031
48,700	48,800	0	0	5	391	0	0	635	1,021
48,800	48,900	0	0	0	380	0	0	625	1,010
48,900	49,000	0	0	0	370	0	0	614	1,000
49,000	49,100	0	0	0	359	0	0	604	989
49,100	49,200	0	0	0	349	0	0	593	979
49,200	49,300	0	0	0	338	0	0	583	968
49,300	49,400	0	0	0	328	0	0	572	958
49,400	49,500	0	0	0	317	0	0	562	947
49,500	49,600	0	0	0	307	0	0	551	937
49,600	49,700	0	0	0	296	0	0	541	926
49,700	49,800	0	0	0	286	0	0	530	916
49,800	49,900	0	0	0	275	0	0	520	905
49,900	50,000	0	0	0	265	0	0	509	895
50,000	50,100	0	0	0	254	0	0	499	884
50,100	50,200	0	0	0	244	0	0	488	874
50,200	50,300	0	0	0	233	0	0	478	863
50,300	50,400	0	0	0	223	0	0	467	853
50,400	50,500	0	0	0	212	0	0	457	842
50,500	50,600	0	0	0	202	0	0	446	832
50,600	50,700	0	0	0	191	0	0	436	821
50,700	50,800	0	0	0	181	0	0	425	811
50,800	50,900	0	0	0	170	0	0	415	800
50,900	51,000	0	0	0	160	0	0	404	790
51,000	51,100	0	0	0	149	0	0	394	779
51,100	51,200	0	0	0	139	0	0	383	769
51,200	51,300	0	0	0	128	0	0	373	758
51,300	51,400	0	0	0	118	0	0	362	748
51,400	51,500	0	0	0	107	0	0	352	737
51,500	51,600	0	0	0	97	0	0	341	727
51,600	51,700	0	0	0	86	0	0	331	716
51,700	51,800	0	0	0	76	0	0	320	706
51,800	51,900	0	0	0	65	0	0	310	695
51,900	52,000	0	0	0	55	0	0	299	685
52,000	52,100	0	0	0	44	0	0	289	674
52,100	52,200	0	0	0	34	0	0	278	664
52,200	52,300	0	0	0	23	0	0	268	653
52,300	52,400	0	0	0	13	0	0	257	643
52,400	52,500	0	0	0	2	0	0	247	632
52,500	52,600	0	0	0	0	0	0	236	622
52,600	52,700	0	0	0	0	0	0	226	611
52,700	52,800	0	0	0	0	0	0	215	601
52,800	52,900	0	0	0	0	0	0	205	590

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
52,900	53,000	0	0	0	0	0	0	194	580
53,000	53,100	0	0	0	0	0	0	184	569
53,100	53,200	0	0	0	0	0	0	173	559
53,200	53,300	0	0	0	0	0	0	163	548
53,300	53,400	0	0	0	0	0	0	152	538
53,400	53,500	0	0	0	0	0	0	142	527
53,500	53,600	0	0	0	0	0	0	131	517
53,600	53,700	0	0	0	0	0	0	121	506
53,700	53,800	0	0	0	0	0	0	110	496
53,800	53,900	0	0	0	0	0	0	100	485
53,900	54,000	0	0	0	0	0	0	89	475
54,000	54,100	0	0	0	0	0	0	79	464
54,100	54,200	0	0	0	0	0	0	68	454
54,200	54,300	0	0	0	0	0	0	58	443
54,300	54,400	0	0	0	0	0	0	47	433
54,400	54,500	0	0	0	0	0	0	37	422
54,500	54,600	0	0	0	0	0	0	26	412
54,600	54,700	0	0	0	0	0	0	16	401
54,700	54,800	0	0	0	0	0	0	5	391
54,800	54,900	0	0	0	0	0	0	0	380
54,900	55,000	0	0	0	0	0	0	0	370
55,000	55,100	0	0	0	0	0	0	0	359
55,100	55,200	0	0	0	0	0	0	0	349
55,200	55,300	0	0	0	0	0	0	0	338
55,300	55,400	0	0	0	0	0	0	0	328
55,400	55,500	0	0	0	0	0	0	0	317
55,500	55,600	0	0	0	0	0	0	0	307
55,600	55,700	0	0	0	0	0	0	0	296
55,700	55,800	0	0	0	0	0	0	0	286
55,800	55,900	0	0	0	0	0	0	0	275
55,900	56,000	0	0	0	0	0	0	0	265
56,000	56,100	0	0	0	0	0	0	0	254
56,100	56,200	0	0	0	0	0	0	0	244
56,200	56,300	0	0	0	0	0	0	0	233
56,300	56,400	0	0	0	0	0	0	0	223
56,400	56,500	0	0	0	0	0	0	0	212
56,500	56,600	0	0	0	0	0	0	0	202
56,600	56,700	0	0	0	0	0	0	0	191
56,700	56,800	0	0	0	0	0	0	0	181
56,800	56,900	0	0	0	0	0	0	0	170
56,900	57,000	0	0	0	0	0	0	0	160
57,000	57,100	0	0	0	0	0	0	0	149
57,100	57,200	0	0	0	0	0	0	0	139
57,200	57,300	0	0	0	0	0	0	0	128
57,300	57,400	0	0	0	0	0	0	0	118
57,400	57,500	0	0	0	0	0	0	0	107
57,500	57,600	0	0	0	0	0	0	0	97
57,600	57,700	0	0	0	0	0	0	0	86
57,700	57,800	0	0	0	0	0	0	0	76
57,800	57,900	0	0	0	0	0	0	0	65
57,900	58,000	0	0	0	0	0	0	0	55
58,000	58,100	0	0	0	0	0	0	0	44
58,100	58,200	0	0	0	0	0	0	0	34
58,200	58,300	0	0	0	0	0	0	0	23
58,300	58,400	0	0	0	0	0	0	0	13
58,400	58,500	0	0	0	0	0	0	0	2
58,500	58,600	0	0	0	0	0	0	0	0

2021 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	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 line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	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

2021 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	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
19,100	19,200	1,025	1,025	1,025	1,025

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
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	1,068	1,067
20,000	20,100	1,073	1,073	1,075	1,073
20,100	20,200	1,078	1,078	1,082	1,078
20,200	20,300	1,083	1,083	1,088	1,083
20,300	20,400	1,089	1,089	1,095	1,089
20,400	20,500	1,094	1,094	1,102	1,094
20,500	20,600	1,099	1,099	1,109	1,099
20,600	20,700	1,105	1,105	1,116	1,105
20,700	20,800	1,110	1,110	1,122	1,110
20,800	20,900	1,115	1,115	1,129	1,115
20,900	21,000	1,121	1,121	1,136	1,121
21,000	21,100	1,126	1,126	1,143	1,126
21,100	21,200	1,132	1,132	1,150	1,132
21,200	21,300	1,137	1,137	1,156	1,137
21,300	21,400	1,142	1,142	1,163	1,142
21,400	21,500	1,148	1,148	1,170	1,148
21,500	21,600	1,153	1,153	1,177	1,153
21,600	21,700	1,158	1,158	1,184	1,158
21,700	21,800	1,164	1,164	1,190	1,164
21,800	21,900	1,169	1,169	1,197	1,169
21,900	22,000	1,174	1,174	1,204	1,174
22,000	22,100	1,180	1,180	1,211	1,180
22,100	22,200	1,185	1,185	1,218	1,185
22,200	22,300	1,190	1,190	1,224	1,190
22,300	22,400	1,196	1,196	1,231	1,196
22,400	22,500	1,201	1,201	1,238	1,201
22,500	22,600	1,206	1,206	1,245	1,206
22,600	22,700	1,212	1,212	1,252	1,212
22,700	22,800	1,217	1,217	1,258	1,217
22,800	22,900	1,222	1,222	1,265	1,222
22,900	23,000	1,228	1,228	1,272	1,228
23,000	23,100	1,233	1,233	1,279	1,233
23,100	23,200	1,239	1,239	1,286	1,239
23,200	23,300	1,244	1,244	1,292	1,244
23,300	23,400	1,249	1,249	1,299	1,249
23,400	23,500	1,255	1,255	1,306	1,255
23,500	23,600	1,260	1,260	1,313	1,260
23,600	23,700	1,265	1,265	1,320	1,265
23,700	23,800	1,271	1,271	1,326	1,271
23,800	23,900	1,276	1,276	1,333	1,276
23,900	24,000	1,281	1,281	1,340	1,281
24,000	24,100	1,287	1,287	1,347	1,287
24,100	24,200	1,292	1,292	1,354	1,292
24,200	24,300	1,297	1,297	1,360	1,297
24,300	24,400	1,303	1,303	1,367	1,303
24,400	24,500	1,308	1,308	1,374	1,308
24,500	24,600	1,313	1,313	1,381	1,313
24,600	24,700	1,319	1,319	1,388	1,319
24,700	24,800	1,324	1,324	1,394	1,324
24,800	24,900	1,329	1,329	1,401	1,329
24,900	25,000	1,335	1,335	1,408	1,335
25,000	25,100	1,340	1,340	1,415	1,340
25,100	25,200	1,346	1,346	1,422	1,346
25,200	25,300	1,351	1,351	1,428	1,351
25,300	25,400	1,356	1,356	1,435	1,356
25,400	25,500	1,362	1,362	1,442	1,362
25,500	25,600	1,367	1,367	1,449	1,367
25,600	25,700	1,372	1,372	1,456	1,372

2021 Tax Tables

If line 9, Form M1 is:		and you are filing:				If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household			Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:				at least	but less than	the tax to enter on line 10 is:			
25,700	25,800	1,378	1,378	1,462	1,378	32,100	32,200	1,791	1,720	1,898	1,720
25,800	25,900	1,383	1,383	1,469	1,383	32,200	32,300	1,798	1,725	1,904	1,725
25,900	26,000	1,388	1,388	1,476	1,388	32,300	32,400	1,805	1,731	1,911	1,731
26,000	26,100	1,394	1,394	1,483	1,394	32,400	32,500	1,812	1,736	1,918	1,736
26,100	26,200	1,399	1,399	1,490	1,399	32,500	32,600	1,819	1,741	1,925	1,741
26,200	26,300	1,404	1,404	1,496	1,404	32,600	32,700	1,825	1,747	1,932	1,747
26,300	26,400	1,410	1,410	1,503	1,410	32,700	32,800	1,832	1,752	1,938	1,752
26,400	26,500	1,415	1,415	1,510	1,415	32,800	32,900	1,839	1,757	1,945	1,757
26,500	26,600	1,420	1,420	1,517	1,420	32,900	33,000	1,846	1,763	1,952	1,763
26,600	26,700	1,426	1,426	1,524	1,426	33,000	33,100	1,853	1,768	1,959	1,768
26,700	26,800	1,431	1,431	1,530	1,431	33,100	33,200	1,859	1,774	1,966	1,774
26,800	26,900	1,436	1,436	1,537	1,436	33,200	33,300	1,866	1,779	1,972	1,779
26,900	27,000	1,442	1,442	1,544	1,442	33,300	33,400	1,873	1,784	1,979	1,784
27,000	27,100	1,447	1,447	1,551	1,447	33,400	33,500	1,880	1,790	1,986	1,790
27,100	27,200	1,453	1,453	1,558	1,453	33,500	33,600	1,887	1,795	1,993	1,795
27,200	27,300	1,458	1,458	1,564	1,458	33,600	33,700	1,893	1,800	2,000	1,802
27,300	27,400	1,465	1,463	1,571	1,463	33,700	33,800	1,900	1,806	2,006	1,809
27,400	27,500	1,472	1,469	1,578	1,469	33,800	33,900	1,907	1,811	2,013	1,816
27,500	27,600	1,479	1,474	1,585	1,474	33,900	34,000	1,914	1,816	2,020	1,823
27,600	27,700	1,485	1,479	1,592	1,479	34,000	34,100	1,921	1,822	2,027	1,829
27,700	27,800	1,492	1,485	1,598	1,485	34,100	34,200	1,927	1,827	2,034	1,836
27,800	27,900	1,499	1,490	1,605	1,490	34,200	34,300	1,934	1,832	2,040	1,843
27,900	28,000	1,506	1,495	1,612	1,495	34,300	34,400	1,941	1,838	2,047	1,850
28,000	28,100	1,513	1,501	1,619	1,501	34,400	34,500	1,948	1,843	2,054	1,857
28,100	28,200	1,519	1,506	1,626	1,506	34,500	34,600	1,955	1,848	2,061	1,863
28,200	28,300	1,526	1,511	1,632	1,511	34,600	34,700	1,961	1,854	2,068	1,870
28,300	28,400	1,533	1,517	1,639	1,517	34,700	34,800	1,968	1,859	2,074	1,877
28,400	28,500	1,540	1,522	1,646	1,522	34,800	34,900	1,975	1,864	2,081	1,884
28,500	28,600	1,547	1,527	1,653	1,527	34,900	35,000	1,982	1,870	2,088	1,891
28,600	28,700	1,553	1,533	1,660	1,533	35,000	35,100	1,989	1,875	2,095	1,897
28,700	28,800	1,560	1,538	1,666	1,538	35,100	35,200	1,995	1,881	2,102	1,904
28,800	28,900	1,567	1,543	1,673	1,543	35,200	35,300	2,002	1,886	2,108	1,911
28,900	29,000	1,574	1,549	1,680	1,549	35,300	35,400	2,009	1,891	2,115	1,918
29,000	29,100	1,581	1,554	1,687	1,554	35,400	35,500	2,016	1,897	2,122	1,925
29,100	29,200	1,587	1,560	1,694	1,560	35,500	35,600	2,023	1,902	2,129	1,931
29,200	29,300	1,594	1,565	1,700	1,565	35,600	35,700	2,029	1,907	2,136	1,938
29,300	29,400	1,601	1,570	1,707	1,570	35,700	35,800	2,036	1,913	2,142	1,945
29,400	29,500	1,608	1,576	1,714	1,576	35,800	35,900	2,043	1,918	2,149	1,952
29,500	29,600	1,615	1,581	1,721	1,581	35,900	36,000	2,050	1,923	2,156	1,959
29,600	29,700	1,621	1,586	1,728	1,586	36,000	36,100	2,057	1,929	2,163	1,965
29,700	29,800	1,628	1,592	1,734	1,592	36,100	36,200	2,063	1,934	2,170	1,972
29,800	29,900	1,635	1,597	1,741	1,597	36,200	36,300	2,070	1,939	2,176	1,979
29,900	30,000	1,642	1,602	1,748	1,602	36,300	36,400	2,077	1,945	2,183	1,986
30,000	30,100	1,649	1,608	1,755	1,608	36,400	36,500	2,084	1,950	2,190	1,993
30,100	30,200	1,655	1,613	1,762	1,613	36,500	36,600	2,091	1,955	2,197	1,999
30,200	30,300	1,662	1,618	1,768	1,618	36,600	36,700	2,097	1,961	2,204	2,006
30,300	30,400	1,669	1,624	1,775	1,624	36,700	36,800	2,104	1,966	2,210	2,013
30,400	30,500	1,676	1,629	1,782	1,629	36,800	36,900	2,111	1,971	2,217	2,020
30,500	30,600	1,683	1,634	1,789	1,634	36,900	37,000	2,118	1,977	2,224	2,027
30,600	30,700	1,689	1,640	1,796	1,640	37,000	37,100	2,125	1,982	2,231	2,033
30,700	30,800	1,696	1,645	1,802	1,645	37,100	37,200	2,131	1,988	2,238	2,040
30,800	30,900	1,703	1,650	1,809	1,650	37,200	37,300	2,138	1,993	2,244	2,047
30,900	31,000	1,710	1,656	1,816	1,656	37,300	37,400	2,145	1,998	2,251	2,054
31,000	31,100	1,717	1,661	1,823	1,661	37,400	37,500	2,152	2,004	2,258	2,061
31,100	31,200	1,723	1,667	1,830	1,667	37,500	37,600	2,159	2,009	2,265	2,067
31,200	31,300	1,730	1,672	1,836	1,672	37,600	37,700	2,165	2,014	2,272	2,074
31,300	31,400	1,737	1,677	1,843	1,677	37,700	37,800	2,172	2,020	2,278	2,081
31,400	31,500	1,744	1,683	1,850	1,683	37,800	37,900	2,179	2,025	2,285	2,088
31,500	31,600	1,751	1,688	1,857	1,688	37,900	38,000	2,186	2,030	2,292	2,095
31,600	31,700	1,757	1,693	1,864	1,693	38,000	38,100	2,193	2,036	2,299	2,101
31,700	31,800	1,764	1,699	1,870	1,699	38,100	38,200	2,199	2,041	2,306	2,108
31,800	31,900	1,771	1,704	1,877	1,704	38,200	38,300	2,206	2,046	2,312	2,115
31,900	32,000	1,778	1,709	1,884	1,709	38,300	38,400	2,213	2,052	2,319	2,122
32,000	32,100	1,785	1,715	1,891	1,715	38,400	38,500	2,220	2,057	2,326	2,129

2021 Tax Tables

If line 9, Form M1 is:		and you are filing:				If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household			Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:				at least	but less than	the tax to enter on line 10 is:			
38,500	38,600	2,227	2,062	2,333	2,135	44,900	45,000	2,662	2,479	2,768	2,571
38,600	38,700	2,233	2,068	2,340	2,142	45,000	45,100	2,669	2,486	2,775	2,577
38,700	38,800	2,240	2,073	2,346	2,149	45,100	45,200	2,675	2,493	2,782	2,584
38,800	38,900	2,247	2,078	2,353	2,156	45,200	45,300	2,682	2,500	2,788	2,591
38,900	39,000	2,254	2,084	2,360	2,163	45,300	45,400	2,689	2,507	2,795	2,598
39,000	39,100	2,261	2,089	2,367	2,169	45,400	45,500	2,696	2,513	2,802	2,605
39,100	39,200	2,267	2,095	2,374	2,176	45,500	45,600	2,703	2,520	2,809	2,611
39,200	39,300	2,274	2,100	2,380	2,183	45,600	45,700	2,709	2,527	2,816	2,618
39,300	39,400	2,281	2,105	2,387	2,190	45,700	45,800	2,716	2,534	2,822	2,625
39,400	39,500	2,288	2,111	2,394	2,197	45,800	45,900	2,723	2,541	2,829	2,632
39,500	39,600	2,295	2,116	2,401	2,203	45,900	46,000	2,730	2,547	2,836	2,639
39,600	39,700	2,301	2,121	2,408	2,210	46,000	46,100	2,737	2,554	2,843	2,645
39,700	39,800	2,308	2,127	2,414	2,217	46,100	46,200	2,743	2,561	2,850	2,652
39,800	39,900	2,315	2,133	2,421	2,224	46,200	46,300	2,750	2,568	2,856	2,659
39,900	40,000	2,322	2,139	2,428	2,231	46,300	46,400	2,757	2,575	2,863	2,666
40,000	40,100	2,329	2,146	2,435	2,237	46,400	46,500	2,764	2,581	2,870	2,673
40,100	40,200	2,335	2,153	2,442	2,244	46,500	46,600	2,771	2,588	2,877	2,679
40,200	40,300	2,342	2,160	2,448	2,251	46,600	46,700	2,777	2,595	2,884	2,686
40,300	40,400	2,349	2,167	2,455	2,258	46,700	46,800	2,784	2,602	2,890	2,693
40,400	40,500	2,356	2,173	2,462	2,265	46,800	46,900	2,791	2,609	2,897	2,700
40,500	40,600	2,363	2,180	2,469	2,271	46,900	47,000	2,798	2,615	2,904	2,707
40,600	40,700	2,369	2,187	2,476	2,278	47,000	47,100	2,805	2,622	2,911	2,713
40,700	40,800	2,376	2,194	2,482	2,285	47,100	47,200	2,811	2,629	2,918	2,720
40,800	40,900	2,383	2,201	2,489	2,292	47,200	47,300	2,818	2,636	2,924	2,727
40,900	41,000	2,390	2,207	2,496	2,299	47,300	47,400	2,825	2,643	2,931	2,734
41,000	41,100	2,397	2,214	2,503	2,305	47,400	47,500	2,832	2,649	2,938	2,741
41,100	41,200	2,403	2,221	2,510	2,312	47,500	47,600	2,839	2,656	2,945	2,747
41,200	41,300	2,410	2,228	2,516	2,319	47,600	47,700	2,845	2,663	2,952	2,754
41,300	41,400	2,417	2,235	2,523	2,326	47,700	47,800	2,852	2,670	2,958	2,761
41,400	41,500	2,424	2,241	2,530	2,333	47,800	47,900	2,859	2,677	2,965	2,768
41,500	41,600	2,431	2,248	2,537	2,339	47,900	48,000	2,866	2,683	2,972	2,775
41,600	41,700	2,437	2,255	2,544	2,346	48,000	48,100	2,873	2,690	2,979	2,781
41,700	41,800	2,444	2,262	2,550	2,353	48,100	48,200	2,879	2,697	2,986	2,788
41,800	41,900	2,451	2,269	2,557	2,360	48,200	48,300	2,886	2,704	2,992	2,795
41,900	42,000	2,458	2,275	2,564	2,367	48,300	48,400	2,893	2,711	2,999	2,802
42,000	42,100	2,465	2,282	2,571	2,373	48,400	48,500	2,900	2,717	3,006	2,809
42,100	42,200	2,471	2,289	2,578	2,380	48,500	48,600	2,907	2,724	3,013	2,815
42,200	42,300	2,478	2,296	2,584	2,387	48,600	48,700	2,913	2,731	3,020	2,822
42,300	42,400	2,485	2,303	2,591	2,394	48,700	48,800	2,920	2,738	3,026	2,829
42,400	42,500	2,492	2,309	2,598	2,401	48,800	48,900	2,927	2,745	3,033	2,836
42,500	42,600	2,499	2,316	2,605	2,407	48,900	49,000	2,934	2,751	3,040	2,843
42,600	42,700	2,505	2,323	2,612	2,414	49,000	49,100	2,941	2,758	3,047	2,849
42,700	42,800	2,512	2,330	2,618	2,421	49,100	49,200	2,947	2,765	3,054	2,856
42,800	42,900	2,519	2,337	2,625	2,428	49,200	49,300	2,954	2,772	3,060	2,863
42,900	43,000	2,526	2,343	2,632	2,435	49,300	49,400	2,961	2,779	3,067	2,870
43,000	43,100	2,533	2,350	2,639	2,441	49,400	49,500	2,968	2,785	3,074	2,877
43,100	43,200	2,539	2,357	2,646	2,448	49,500	49,600	2,975	2,792	3,081	2,883
43,200	43,300	2,546	2,364	2,652	2,455	49,600	49,700	2,981	2,799	3,088	2,890
43,300	43,400	2,553	2,371	2,659	2,462	49,700	49,800	2,988	2,806	3,094	2,897
43,400	43,500	2,560	2,377	2,666	2,469	49,800	49,900	2,995	2,813	3,101	2,904
43,500	43,600	2,567	2,384	2,673	2,475	49,900	50,000	3,002	2,819	3,108	2,911
43,600	43,700	2,573	2,391	2,680	2,482	50,000	50,100	3,009	2,826	3,115	2,917
43,700	43,800	2,580	2,398	2,686	2,489	50,100	50,200	3,015	2,833	3,122	2,924
43,800	43,900	2,587	2,405	2,693	2,496	50,200	50,300	3,022	2,840	3,128	2,931
43,900	44,000	2,594	2,411	2,700	2,503	50,300	50,400	3,029	2,847	3,135	2,938
44,000	44,100	2,601	2,418	2,707	2,509	50,400	50,500	3,036	2,853	3,142	2,945
44,100	44,200	2,607	2,425	2,714	2,516	50,500	50,600	3,043	2,860	3,149	2,951
44,200	44,300	2,614	2,432	2,720	2,523	50,600	50,700	3,049	2,867	3,156	2,958
44,300	44,400	2,621	2,439	2,727	2,530	50,700	50,800	3,056	2,874	3,162	2,965
44,400	44,500	2,628	2,445	2,734	2,537	50,800	50,900	3,063	2,881	3,169	2,972
44,500	44,600	2,635	2,452	2,741	2,543	50,900	51,000	3,070	2,887	3,176	2,979
44,600	44,700	2,641	2,459	2,748	2,550	51,000	51,100	3,077	2,894	3,183	2,985
44,700	44,800	2,648	2,466	2,754	2,557	51,100	51,200	3,083	2,901	3,190	2,992
44,800	44,900	2,655	2,473	2,761	2,564	51,200	51,300	3,090	2,908	3,196	2,999

2021 Tax Tables

If line 9, Form M1 is:		and you are filing:				If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household			Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:				at least	but less than	the tax to enter on line 10 is:			
51,300	51,400	3,097	2,915	3,203	3,006	57,700	57,800	3,532	3,350	3,638	3,441
51,400	51,500	3,104	2,921	3,210	3,013	57,800	57,900	3,539	3,357	3,645	3,448
51,500	51,600	3,111	2,928	3,217	3,019	57,900	58,000	3,546	3,363	3,652	3,455
51,600	51,700	3,117	2,935	3,224	3,026	58,000	58,100	3,553	3,370	3,659	3,461
51,700	51,800	3,124	2,942	3,230	3,033	58,100	58,200	3,559	3,377	3,666	3,468
51,800	51,900	3,131	2,949	3,237	3,040	58,200	58,300	3,566	3,384	3,672	3,475
51,900	52,000	3,138	2,955	3,244	3,047	58,300	58,400	3,573	3,391	3,679	3,482
52,000	52,100	3,145	2,962	3,251	3,053	58,400	58,500	3,580	3,397	3,686	3,489
52,100	52,200	3,151	2,969	3,258	3,060	58,500	58,600	3,587	3,404	3,693	3,495
52,200	52,300	3,158	2,976	3,264	3,067	58,600	58,700	3,593	3,411	3,700	3,502
52,300	52,400	3,165	2,983	3,271	3,074	58,700	58,800	3,600	3,418	3,706	3,509
52,400	52,500	3,172	2,989	3,278	3,081	58,800	58,900	3,607	3,425	3,713	3,516
52,500	52,600	3,179	2,996	3,285	3,087	58,900	59,000	3,614	3,431	3,720	3,523
52,600	52,700	3,185	3,003	3,292	3,094	59,000	59,100	3,621	3,438	3,727	3,529
52,700	52,800	3,192	3,010	3,298	3,101	59,100	59,200	3,627	3,445	3,734	3,536
52,800	52,900	3,199	3,017	3,305	3,108	59,200	59,300	3,634	3,452	3,740	3,543
52,900	53,000	3,206	3,023	3,312	3,115	59,300	59,400	3,641	3,459	3,747	3,550
53,000	53,100	3,213	3,030	3,319	3,121	59,400	59,500	3,648	3,465	3,754	3,557
53,100	53,200	3,219	3,037	3,326	3,128	59,500	59,600	3,655	3,472	3,761	3,563
53,200	53,300	3,226	3,044	3,332	3,135	59,600	59,700	3,661	3,479	3,768	3,570
53,300	53,400	3,233	3,051	3,339	3,142	59,700	59,800	3,668	3,486	3,774	3,577
53,400	53,500	3,240	3,057	3,346	3,149	59,800	59,900	3,675	3,493	3,781	3,584
53,500	53,600	3,247	3,064	3,353	3,155	59,900	60,000	3,682	3,499	3,788	3,591
53,600	53,700	3,253	3,071	3,360	3,162	60,000	60,100	3,689	3,506	3,795	3,597
53,700	53,800	3,260	3,078	3,366	3,169	60,100	60,200	3,695	3,513	3,802	3,604
53,800	53,900	3,267	3,085	3,373	3,176	60,200	60,300	3,702	3,520	3,808	3,611
53,900	54,000	3,274	3,091	3,380	3,183	60,300	60,400	3,709	3,527	3,815	3,618
54,000	54,100	3,281	3,098	3,387	3,189	60,400	60,500	3,716	3,533	3,822	3,625
54,100	54,200	3,287	3,105	3,394	3,196	60,500	60,600	3,723	3,540	3,829	3,631
54,200	54,300	3,294	3,112	3,400	3,203	60,600	60,700	3,729	3,547	3,836	3,638
54,300	54,400	3,301	3,119	3,407	3,210	60,700	60,800	3,736	3,554	3,842	3,645
54,400	54,500	3,308	3,125	3,414	3,217	60,800	60,900	3,743	3,561	3,849	3,652
54,500	54,600	3,315	3,132	3,421	3,223	60,900	61,000	3,750	3,567	3,856	3,659
54,600	54,700	3,321	3,139	3,428	3,230	61,000	61,100	3,757	3,574	3,863	3,665
54,700	54,800	3,328	3,146	3,434	3,237	61,100	61,200	3,763	3,581	3,870	3,672
54,800	54,900	3,335	3,153	3,441	3,244	61,200	61,300	3,770	3,588	3,876	3,679
54,900	55,000	3,342	3,159	3,448	3,251	61,300	61,400	3,777	3,595	3,883	3,686
55,000	55,100	3,349	3,166	3,455	3,257	61,400	61,500	3,784	3,601	3,890	3,693
55,100	55,200	3,355	3,173	3,462	3,264	61,500	61,600	3,791	3,608	3,897	3,699
55,200	55,300	3,362	3,180	3,468	3,271	61,600	61,700	3,797	3,615	3,904	3,706
55,300	55,400	3,369	3,187	3,475	3,278	61,700	61,800	3,804	3,622	3,910	3,713
55,400	55,500	3,376	3,193	3,482	3,285	61,800	61,900	3,811	3,629	3,917	3,720
55,500	55,600	3,383	3,200	3,489	3,291	61,900	62,000	3,818	3,635	3,924	3,727
55,600	55,700	3,389	3,207	3,496	3,298	62,000	62,100	3,825	3,642	3,931	3,733
55,700	55,800	3,396	3,214	3,502	3,305	62,100	62,200	3,831	3,649	3,938	3,740
55,800	55,900	3,403	3,221	3,509	3,312	62,200	62,300	3,838	3,656	3,944	3,747
55,900	56,000	3,410	3,227	3,516	3,319	62,300	62,400	3,845	3,663	3,951	3,754
56,000	56,100	3,417	3,234	3,523	3,325	62,400	62,500	3,852	3,669	3,958	3,761
56,100	56,200	3,423	3,241	3,530	3,332	62,500	62,600	3,859	3,676	3,965	3,767
56,200	56,300	3,430	3,248	3,536	3,339	62,600	62,700	3,865	3,683	3,972	3,774
56,300	56,400	3,437	3,255	3,543	3,346	62,700	62,800	3,872	3,690	3,978	3,781
56,400	56,500	3,444	3,261	3,550	3,353	62,800	62,900	3,879	3,697	3,985	3,788
56,500	56,600	3,451	3,268	3,557	3,359	62,900	63,000	3,886	3,703	3,992	3,795
56,600	56,700	3,457	3,275	3,564	3,366	63,000	63,100	3,893	3,710	3,999	3,801
56,700	56,800	3,464	3,282	3,570	3,373	63,100	63,200	3,899	3,717	4,006	3,808
56,800	56,900	3,471	3,289	3,577	3,380	63,200	63,300	3,906	3,724	4,012	3,815
56,900	57,000	3,478	3,295	3,584	3,387	63,300	63,400	3,913	3,731	4,019	3,822
57,000	57,100	3,485	3,302	3,591	3,393	63,400	63,500	3,920	3,737	4,026	3,829
57,100	57,200	3,491	3,309	3,598	3,400	63,500	63,600	3,927	3,744	4,033	3,835
57,200	57,300	3,498	3,316	3,604	3,407	63,600	63,700	3,933	3,751	4,040	3,842
57,300	57,400	3,505	3,323	3,611	3,414	63,700	63,800	3,940	3,758	4,046	3,849
57,400	57,500	3,512	3,329	3,618	3,421	63,800	63,900	3,947	3,765	4,053	3,856
57,500	57,600	3,519	3,336	3,625	3,427	63,900	64,000	3,954	3,771	4,060	3,863
57,600	57,700	3,525	3,343	3,632	3,434	64,000	64,100	3,961	3,778	4,067	3,869

2021 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
64,100	64,200	3,967	3,785	4,074	3,876
64,200	64,300	3,974	3,792	4,080	3,883
64,300	64,400	3,981	3,799	4,087	3,890
64,400	64,500	3,988	3,805	4,094	3,897
64,500	64,600	3,995	3,812	4,101	3,903
64,600	64,700	4,001	3,819	4,108	3,910
64,700	64,800	4,008	3,826	4,114	3,917
64,800	64,900	4,015	3,833	4,121	3,924
64,900	65,000	4,022	3,839	4,128	3,931
65,000	65,100	4,029	3,846	4,135	3,937
65,100	65,200	4,035	3,853	4,142	3,944
65,200	65,300	4,042	3,860	4,148	3,951
65,300	65,400	4,049	3,867	4,155	3,958
65,400	65,500	4,056	3,873	4,162	3,965
65,500	65,600	4,063	3,880	4,169	3,971
65,600	65,700	4,069	3,887	4,176	3,978
65,700	65,800	4,076	3,894	4,182	3,985
65,800	65,900	4,083	3,901	4,189	3,992
65,900	66,000	4,090	3,907	4,196	3,999
66,000	66,100	4,097	3,914	4,203	4,005
66,100	66,200	4,103	3,921	4,210	4,012
66,200	66,300	4,110	3,928	4,216	4,019
66,300	66,400	4,117	3,935	4,223	4,026
66,400	66,500	4,124	3,941	4,230	4,033
66,500	66,600	4,131	3,948	4,237	4,039
66,600	66,700	4,137	3,955	4,244	4,046
66,700	66,800	4,144	3,962	4,250	4,053
66,800	66,900	4,151	3,969	4,257	4,060
66,900	67,000	4,158	3,975	4,264	4,067
67,000	67,100	4,165	3,982	4,271	4,073
67,100	67,200	4,171	3,989	4,278	4,080
67,200	67,300	4,178	3,996	4,284	4,087
67,300	67,400	4,185	4,003	4,291	4,094
67,400	67,500	4,192	4,009	4,298	4,101
67,500	67,600	4,199	4,016	4,305	4,107
67,600	67,700	4,205	4,023	4,312	4,114
67,700	67,800	4,212	4,030	4,318	4,121
67,800	67,900	4,219	4,037	4,325	4,128
67,900	68,000	4,226	4,043	4,332	4,135
68,000	68,100	4,233	4,050	4,339	4,141
68,100	68,200	4,239	4,057	4,346	4,148
68,200	68,300	4,246	4,064	4,352	4,155
68,300	68,400	4,253	4,071	4,359	4,162
68,400	68,500	4,260	4,077	4,366	4,169
68,500	68,600	4,267	4,084	4,373	4,175
68,600	68,700	4,273	4,091	4,380	4,182
68,700	68,800	4,280	4,098	4,386	4,189
68,800	68,900	4,287	4,105	4,393	4,196
68,900	69,000	4,294	4,111	4,400	4,203
69,000	69,100	4,301	4,118	4,407	4,209
69,100	69,200	4,307	4,125	4,414	4,216
69,200	69,300	4,314	4,132	4,420	4,223
69,300	69,400	4,321	4,139	4,427	4,230
69,400	69,500	4,328	4,145	4,434	4,237
69,500	69,600	4,335	4,152	4,441	4,243
69,600	69,700	4,341	4,159	4,448	4,250
69,700	69,800	4,348	4,166	4,454	4,257
69,800	69,900	4,355	4,173	4,461	4,264
69,900	70,000	4,362	4,179	4,468	4,271
70,000	70,100	4,369	4,186	4,475	4,277
70,100	70,200	4,375	4,193	4,482	4,284
70,200	70,300	4,382	4,200	4,488	4,291
70,300	70,400	4,389	4,207	4,495	4,298
70,400	70,500	4,396	4,213	4,502	4,305

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
70,500	70,600	4,403	4,220	4,509	4,311
70,600	70,700	4,409	4,227	4,516	4,318
70,700	70,800	4,416	4,234	4,522	4,325
70,800	70,900	4,423	4,241	4,529	4,332
70,900	71,000	4,430	4,247	4,536	4,339
71,000	71,100	4,437	4,254	4,543	4,345
71,100	71,200	4,443	4,261	4,550	4,352
71,200	71,300	4,450	4,268	4,556	4,359
71,300	71,400	4,457	4,275	4,563	4,366
71,400	71,500	4,464	4,281	4,570	4,373
71,500	71,600	4,471	4,288	4,577	4,379
71,600	71,700	4,477	4,295	4,584	4,386
71,700	71,800	4,484	4,302	4,590	4,393
71,800	71,900	4,491	4,309	4,597	4,400
71,900	72,000	4,498	4,315	4,604	4,407
72,000	72,100	4,505	4,322	4,611	4,413
72,100	72,200	4,511	4,329	4,618	4,420
72,200	72,300	4,518	4,336	4,624	4,427
72,300	72,400	4,525	4,343	4,631	4,434
72,400	72,500	4,532	4,349	4,638	4,441
72,500	72,600	4,539	4,356	4,645	4,447
72,600	72,700	4,545	4,363	4,652	4,454
72,700	72,800	4,552	4,370	4,658	4,461
72,800	72,900	4,559	4,377	4,665	4,468
72,900	73,000	4,566	4,383	4,672	4,475
73,000	73,100	4,573	4,390	4,679	4,481
73,100	73,200	4,579	4,397	4,686	4,488
73,200	73,300	4,586	4,404	4,692	4,495
73,300	73,400	4,593	4,411	4,699	4,502
73,400	73,500	4,600	4,417	4,706	4,509
73,500	73,600	4,607	4,424	4,713	4,515
73,600	73,700	4,613	4,431	4,720	4,522
73,700	73,800	4,620	4,438	4,726	4,529
73,800	73,900	4,627	4,445	4,733	4,536
73,900	74,000	4,634	4,451	4,740	4,543
74,000	74,100	4,641	4,458	4,747	4,549
74,100	74,200	4,647	4,465	4,754	4,556
74,200	74,300	4,654	4,472	4,760	4,563
74,300	74,400	4,661	4,479	4,767	4,570
74,400	74,500	4,668	4,485	4,774	4,577
74,500	74,600	4,675	4,492	4,781	4,583
74,600	74,700	4,681	4,499	4,788	4,590
74,700	74,800	4,688	4,506	4,794	4,597
74,800	74,900	4,695	4,513	4,801	4,604
74,900	75,000	4,702	4,519	4,808	4,611
75,000	75,100	4,709	4,526	4,815	4,617
75,100	75,200	4,715	4,533	4,822	4,624
75,200	75,300	4,722	4,540	4,828	4,631
75,300	75,400	4,729	4,547	4,835	4,638
75,400	75,500	4,736	4,553	4,842	4,645
75,500	75,600	4,743	4,560	4,849	4,651
75,600	75,700	4,749	4,567	4,856	4,658
75,700	75,800	4,756	4,574	4,862	4,665
75,800	75,900	4,763	4,581	4,869	4,672
75,900	76,000	4,770	4,587	4,876	4,679
76,000	76,100	4,777	4,594	4,883	4,685
76,100	76,200	4,783	4,601	4,890	4,692
76,200	76,300	4,790	4,608	4,896	4,699
76,300	76,400	4,797	4,615	4,903	4,706
76,400	76,500	4,804	4,621	4,910	4,713
76,500	76,600	4,811	4,628	4,917	4,719
76,600	76,700	4,817	4,635	4,924	4,726
76,700	76,800	4,824	4,642	4,930	4,733
76,800	76,900	4,831	4,649	4,937	4,740

2021 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
76,900	77,000	4,838	4,655	4,944	4,747
77,000	77,100	4,845	4,662	4,951	4,753
77,100	77,200	4,851	4,669	4,958	4,760
77,200	77,300	4,858	4,676	4,964	4,767
77,300	77,400	4,865	4,683	4,971	4,774
77,400	77,500	4,872	4,689	4,978	4,781
77,500	77,600	4,879	4,696	4,985	4,787
77,600	77,700	4,885	4,703	4,992	4,794
77,700	77,800	4,892	4,710	4,998	4,801
77,800	77,900	4,899	4,717	5,005	4,808
77,900	78,000	4,906	4,723	5,012	4,815
78,000	78,100	4,913	4,730	5,019	4,821
78,100	78,200	4,919	4,737	5,026	4,828
78,200	78,300	4,926	4,744	5,032	4,835
78,300	78,400	4,933	4,751	5,039	4,842
78,400	78,500	4,940	4,757	5,046	4,849
78,500	78,600	4,947	4,764	5,053	4,855
78,600	78,700	4,953	4,771	5,060	4,862
78,700	78,800	4,960	4,778	5,066	4,869
78,800	78,900	4,967	4,785	5,073	4,876
78,900	79,000	4,974	4,791	5,080	4,883
79,000	79,100	4,981	4,798	5,087	4,889
79,100	79,200	4,987	4,805	5,094	4,896
79,200	79,300	4,994	4,812	5,102	4,903
79,300	79,400	5,001	4,819	5,110	4,910
79,400	79,500	5,008	4,825	5,118	4,917
79,500	79,600	5,015	4,832	5,126	4,923
79,600	79,700	5,021	4,839	5,134	4,930
79,700	79,800	5,028	4,846	5,142	4,937
79,800	79,900	5,035	4,853	5,149	4,944
79,900	80,000	5,042	4,859	5,157	4,951
80,000	80,100	5,049	4,866	5,165	4,957
80,100	80,200	5,055	4,873	5,173	4,964
80,200	80,300	5,062	4,880	5,181	4,971
80,300	80,400	5,069	4,887	5,189	4,978
80,400	80,500	5,076	4,893	5,196	4,985
80,500	80,600	5,083	4,900	5,204	4,991
80,600	80,700	5,089	4,907	5,212	4,998
80,700	80,800	5,096	4,914	5,220	5,005
80,800	80,900	5,103	4,921	5,228	5,012
80,900	81,000	5,110	4,927	5,236	5,019
81,000	81,100	5,117	4,934	5,244	5,025
81,100	81,200	5,123	4,941	5,251	5,032
81,200	81,300	5,130	4,948	5,259	5,039
81,300	81,400	5,137	4,955	5,267	5,046
81,400	81,500	5,144	4,961	5,275	5,053
81,500	81,600	5,151	4,968	5,283	5,059
81,600	81,700	5,157	4,975	5,291	5,066
81,700	81,800	5,164	4,982	5,299	5,073
81,800	81,900	5,171	4,989	5,306	5,080
81,900	82,000	5,178	4,995	5,314	5,087
82,000	82,100	5,185	5,002	5,322	5,093
82,100	82,200	5,191	5,009	5,330	5,100
82,200	82,300	5,198	5,016	5,338	5,107
82,300	82,400	5,205	5,023	5,346	5,114
82,400	82,500	5,212	5,029	5,353	5,121
82,500	82,600	5,219	5,036	5,361	5,127
82,600	82,700	5,225	5,043	5,369	5,134
82,700	82,800	5,232	5,050	5,377	5,141
82,800	82,900	5,239	5,057	5,385	5,148
82,900	83,000	5,246	5,063	5,393	5,155
83,000	83,100	5,253	5,070	5,401	5,161
83,100	83,200	5,259	5,077	5,408	5,168
83,200	83,300	5,266	5,084	5,416	5,175
83,300	83,400	5,273	5,091	5,424	5,182
83,400	83,500	5,280	5,097	5,432	5,189

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
83,500	83,600	5,287	5,104	5,440	5,195
83,600	83,700	5,293	5,111	5,448	5,202
83,700	83,800	5,300	5,118	5,456	5,209
83,800	83,900	5,307	5,125	5,463	5,216
83,900	84,000	5,314	5,131	5,471	5,223
84,000	84,100	5,321	5,138	5,479	5,229
84,100	84,200	5,327	5,145	5,487	5,236
84,200	84,300	5,334	5,152	5,495	5,243
84,300	84,400	5,341	5,159	5,503	5,250
84,400	84,500	5,348	5,165	5,510	5,257
84,500	84,600	5,355	5,172	5,518	5,263
84,600	84,700	5,361	5,179	5,526	5,270
84,700	84,800	5,368	5,186	5,534	5,277
84,800	84,900	5,375	5,193	5,542	5,284
84,900	85,000	5,382	5,199	5,550	5,291
85,000	85,100	5,389	5,206	5,558	5,297
85,100	85,200	5,395	5,213	5,565	5,304
85,200	85,300	5,402	5,220	5,573	5,311
85,300	85,400	5,409	5,227	5,581	5,318
85,400	85,500	5,416	5,233	5,589	5,325
85,500	85,600	5,423	5,240	5,597	5,331
85,600	85,700	5,429	5,247	5,605	5,338
85,700	85,800	5,436	5,254	5,613	5,345
85,800	85,900	5,443	5,261	5,620	5,352
85,900	86,000	5,450	5,267	5,628	5,359
86,000	86,100	5,457	5,274	5,636	5,365
86,100	86,200	5,463	5,281	5,644	5,372
86,200	86,300	5,470	5,288	5,652	5,379
86,300	86,400	5,477	5,295	5,660	5,386
86,400	86,500	5,484	5,301	5,667	5,393
86,500	86,600	5,491	5,308	5,675	5,399
86,600	86,700	5,497	5,315	5,683	5,406
86,700	86,800	5,504	5,322	5,691	5,413
86,800	86,900	5,511	5,329	5,699	5,420
86,900	87,000	5,518	5,335	5,707	5,427
87,000	87,100	5,525	5,342	5,715	5,433
87,100	87,200	5,531	5,349	5,722	5,440
87,200	87,300	5,538	5,356	5,730	5,447
87,300	87,400	5,545	5,363	5,738	5,454
87,400	87,500	5,552	5,369	5,746	5,461
87,500	87,600	5,559	5,376	5,754	5,467
87,600	87,700	5,565	5,383	5,762	5,474
87,700	87,800	5,572	5,390	5,770	5,481
87,800	87,900	5,579	5,397	5,777	5,488
87,900	88,000	5,586	5,403	5,785	5,495
88,000	88,100	5,593	5,410	5,793	5,501
88,100	88,200	5,599	5,417	5,801	5,508
88,200	88,300	5,606	5,424	5,809	5,515
88,300	88,400	5,613	5,431	5,817	5,522
88,400	88,500	5,620	5,437	5,824	5,529
88,500	88,600	5,627	5,444	5,832	5,535
88,600	88,700	5,633	5,451	5,840	5,542
88,700	88,800	5,640	5,458	5,848	5,549
88,800	88,900	5,647	5,465	5,856	5,556
88,900	89,000	5,654	5,471	5,864	5,563
89,000	89,100	5,661	5,478	5,872	5,569
89,100	89,200	5,667	5,485	5,879	5,576
89,200	89,300	5,674	5,492	5,887	5,583
89,300	89,400	5,681	5,499	5,895	5,590
89,400	89,500	5,688	5,505	5,903	5,597
89,500	89,600	5,696	5,512	5,911	5,603
89,600	89,700	5,704	5,519	5,919	5,610
89,700	89,800	5,711	5,526	5,927	5,617
89,800	89,900	5,719	5,533	5,934	5,624
89,900	90,000	5,727	5,539	5,942	5,631

90,000 & over: Use tax rate schedules on page 35.

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 28 through 34.

Single

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$27,230	-----	5.35%	0
27,230	89,440	1,456.81 +	6.80%	27,230
89,440	166,040	5,687.09 +	7.85%	89,440
166,040	-----	11,700.19 +	9.85%	166,040

Married filing jointly or qualifying widow(er)

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$39,810	-----	5.35%	0
39,810	158,140	2,129.84 +	6.80%	39,810
158,140	276,200	10,176.28 +	7.85%	158,140
276,200	-----	19,443.99 +	9.85%	276,200

Married filing separately

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$19,905	-----	5.35%	0
19,905	79,070	1,064.92 +	6.80%	19,905
79,070	138,100	5,088.14 +	7.85%	79,070
138,100	-----	9,722.00 +	9.85%	138,100

Head of household

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$33,520	\$0.00	5.35%	0
33,520	134,700	1,793.32 +	6.80%	33,520
134,700	220,730	8,673.56 +	7.85%	134,700
220,730	-----	15,426.92 +	9.85%	220,730

Do you need other 2021 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
- M1ED, K-12 Education Credit
- M1HOME, First-Time Homebuyer Savings Account
- M1LOSS, Minnesota Limitation on Business Losses
- 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
- M1NC, Federal Adjustments
- M1NR, Nonresidents/Part-Year Residents
- M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- M1PR-AI, Additions to Income
- M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- M1PSC, Credit for Parents of Stillborn Children
- M1R, Age 65 or Older/Disabled Subtraction
- M1RCR, Credit for Tax Paid to Wisconsin
- M1REF, Refundable Credits
- M1SA, Minnesota Itemized Deductions
- M1SLC, Student Loan Credit
- M1UE, Unreimbursed Employee Business Expenses
- M1W, Minnesota Income Tax Withheld
- M1WFC, Minnesota Working Family Credit
- M1X, Amended Minnesota Income Tax
- MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2021
- 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.

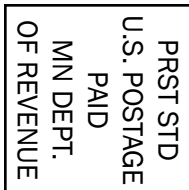
Your Name _____

Address _____

City _____

State _____

ZIP Code _____



Minnesota Property Tax Refund

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

Regular property tax refund

This refund is available for **homeowners and renters**. Visit our website at www.revenue.state.mn.us to see if you qualify!

Special property tax refund (for homeowners)

If you are a homeowner, you may qualify if your property taxes this year were at least 12 percent 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.

