2007

Minnesota Individual Income Tax

Forms and Instructions

Inside this booklet

- Form M1

 Minnesota income tax return
- Schedule M1W
 Minnesota withholding
- Schedule M1ED

 Minnesota K-12 Education Credit
- Schedule M1WFC Minnesota Working Family Credit
- Form M60
 Payment voucher





Need help?

Our website, **www.taxes.state.mn.us**, offers the following quick and convenient services:

- · forms, instructions and fact sheets
- · answers to frequently asked questions
- options for filing and paying electronically
- · check on your refund
- look up your Form 1099-G refund information

Or, call our automated system at

651-296-4444 *or* 1-800-657-3676

anytime to:

- · order forms and instructions
- · check on your refund
- check on your Form 1099-G refund information
- · change your address

If you still have tax questions, write to us at:

- indinctax@state.mn.us
- Minnesota Revenue, Mail Station 5510, St. Paul, MN 55146-5510.

Or, you may call

. . .

651-296-3781 or 1-800-652-9094:

- Monday-Thursday, 8:30 a.m. to 5 p.m.
- Friday, 8:30 a.m. to 4:30 p.m.

TTY users: call **711** for Minnesota Relay.

Free tax help available

Volunteers are available to help seniors, people with low incomes or disabilities, and non-English speakers complete their tax returns. To find a volunteer tax help site, go to www.taxes.state.mn.us or call 651–297–3724.

Information in this booklet is available in other formats upon request for persons with disabilities.

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make it easy yourself...

Make our website your starting point for e-filing both your state and federal income tax returns!

www.taxes.state.mn.us

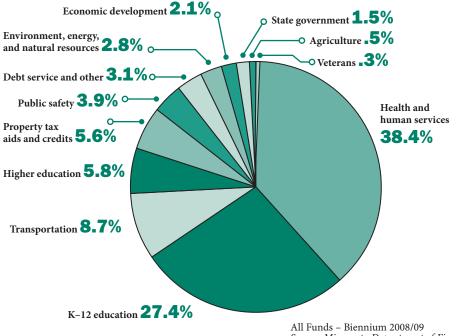
Nearly 70 percent of Minnesota taxpayers e-file because it:

- increases the accuracy of their returns,
- provides for more rapid delivery of refunds,
- checks for mathematical errors, and
- delivers transaction confirmation notices.

Most e-file programs guide you through a simple question-and-answer process, and help you to discover every possible exemption or credit for which you qualify.

For more information about electronic filing and answers to all of your tax-related questions, visit **www.taxes.state.mn.us.**

Where do your Minnesota tax dollars go?



What's new for 2007?

Federal changes not adopted by Minnesota

For purposes of tax year 2007, Minnesota As billy signed thinto rlaw you March 7,42008 eliminates the Heroes Earned Retrement Opportuni-the need for Scheduletion Act M1N0 cand creates two Act new additions what this means by any of these Acts, you must reverse the effect of the federal provisions

 Disregard/any/instruc- To tions to complete Schedule M1NC.
For example, you may need to make adjust-

- Disregard line 26 of
- Schedule M1M.
- If you claimed the fed-
- . eral deduction for educator expenses and/or
- for tuition and fees, you must complete Schedule **M1M.**

- · inherited an interest in an employersponsored retirement plan from someone other than your spouse and rolled over
- Schedules M1M and

 Schedules M1M and have M1NR_hhave been up-directly dated to reflect the new
- law changes to The line 5 ere instructions for Schedwie M1CD and M1ED
- and for Form M1PR have also been updated. Be
- suredtoiuse the forms arity revised March 2008 tion was which are available at
- www.taxes.state.mn.us. exterior in a historic district and were not

allowed a federal charitable deduction because of the federal restrictions on these

- donated food inventory to a charity in 2007 and federally deducted more than
- donated a conservation easement to a charity and your federal deduction for the

- contribution exceeded 30 percent of your
- were a shareholder of an S corporation, which in 2007 donated appreciated property to a charity, and you either sold the S corporation stock in 2007 or your deducting loss from the S corporation was limited in 2007 for lack of basis.
- claimed an IRA deduction on your federal return that is allowed federally because you used combat pay as earned income.

Note: If the 2008 Minnesota Legislature fully adopts the federal changes before you file your M1, there is no need to complete Schedule M1NC. On the other hand, if you file a return with Schedule M1NC and the Legislature fully or partially adopts the federal changes, you will then be required to file

Continue to check our website at www. taxes.state.mn.us for further updates.

Section 179 subtraction

2007 is the first year that you are allowed a subtraction for the amount that you added back in 2006 for excess Section 179 expensing. A new line has been added on Schedule M1M, Income Additions and Subtractions.

Did you purchase items over the Internet or through mail order?

Minnesota use tax

If you purchased taxable items for your own use without paying sales tax, you probably owe use tax. Here are some cases when use tax is due:

- You buy taxable items over the Internet, by mail order, from a shopping channel, etc., and the seller doesn't collect Minnesota sales tax from you.
- A seller in another state or country does not collect any sales tax from you on a sale of an item that is taxed by Minnesota.
- An out-of-state seller properly collects another state's sales tax at a rate lower than Minnesota's. In this case, you owe the difference between the two rates.

The use tax is the same rate as the sales tax, 6.5 percent.

If your total purchases subject to use tax are less than \$770 in a calendar year, you

are not required to file a use tax return. This exemption applies only to items for personal use, not to items for business use.

If you buy more than \$770, you owe use tax on all taxable items purchased during the year. File online at www. taxes.state.mn.us. Click on "Login to e-File Minnesota" on the right side of the screen. Enter your Social Security number and click on individual use tax. You may also file a paper Form UT1, Individual Use Tax Return. Form UT1 and Fact Sheet 156, Use Tax for Individuals, are available at www.taxes.state.mn.us, or by calling 651-296-6181 or toll free 1-800-657-3777.

Local use taxes

If you buy taxable items for use in the cities and counties listed in the box to the right, you must also pay local use taxes at the rates provided.

Local use tax rates

City/County Rate
Albert Lea 0.5%
Austin
Baxter 0.5%
Bemidji 0.5%
Brainerd
Cook County 1.0%
Duluth 1.0%
Hennepin County 0.15%
Hermantown 0.5%
Mankato 0.5%
Minneapolis 0.5%
New Ulm 0.5%
Owatonna 0.5%
Proctor 0.5%
Rochester 0.5%
St. Cloud area (Sartell, Sauk Rapids, St. Augusta, St. Cloud,
St. Joseph and Waite Park) 0.5%
St. Paul 0.5%
Two Harbors 0.5%
Willmar 0.5%

General information

You must file a Minnesota Form M1, Individual Income Tax Return, if you are a:

- Minnesota resident required to file a federal income tax return, or
- part-year resident or nonresident of Minnesota and you have Minnesota gross income of \$8,750 or more.

Filing requirements and residency

Minnesota residents

If you were a resident of Minnesota for the entire year and are required to file a 2007 federal income tax return, you must also file a 2007 Minnesota Form M1.

If you are not required to file a federal return, you are not required to file a Minnesota return. However, you must file a Minnesota return in order to:

- claim refundable credits for which you may qualify (the K-12 education, working family or child care credits, etc.), or
- receive a refund if your employer withheld Minnesota income tax from your wages in 2007.

Members of the Armed Forces

If you consider Minnesota to be your home, you must file a Minnesota return as a resident, regardless of where you were stationed during the year. However, if your gross income included on your federal return, minus any compensation received for active duty performed outside Minnesota, is less than \$8,750, you are not required to file a Minnesota return.

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

Did you move into or out of Minnesota during the year?

If you moved into or out of Minnesota in 2007, you must file Form M1 if you meet the filing requirements for part-year residents. (See *Filing requirements* on page 5.)

When you file, also complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine your income received while a Minnesota resident and income received from sources in Minnesota while a nonresident. You will pay Minnesota tax based only on that income.

If you considered Minnesota your permanent home in 2007, or for an indefinite period of time, you were a resident for 2007.

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

Did you serve in a combat zone at any time during 2007?

If so, you may be eligible for a credit of \$59 for each month or part of a month you served in a combat zone and Minnesota was your home of record. To claim a credit, complete Form M99, *Credit for Military Service in a Combat Zone*, and mail it to the department with the appropriate military records by April 15, 2008.

Form M99 is not included in the M1 booklet. Go to www.taxes.state. mn.us to download this form.

Were you a resident of another state and lived in Minnesota?

If you were a resident of another state, you may be required to file Form M1 as a Minnesota resident if both of these conditions applied to you:

- 1 you were in Minnesota for 183 or more days during the tax year, and
- 2 you or your spouse owned, rented or leased a house, townhouse, condominium, apartment, mobile home or cabin with cooking and bathing facilities in Minnesota, and it could be lived in year-round.

Continued

Information for your federal return

State refund information—Form 1040, line 10

The Department of Revenue no longer mails Form 1099-G, *Record of Income Tax Refund*, to taxpayers.

If you received a state income tax refund in 2007 and you itemized deductions on federal Form 1040 in the year you paid the tax, you may need to report an amount on line 10 of your 2007 Form 1040.

To determine the Minnesota income tax refund you received:

- · go to www.taxes.state.mn.us, or
- call our automated phone system at 651-296-4444 or 1-800-657-3676, or
- review your records.

Deducting vehicle license fees—Schedule A, line 7

If you itemize on your **2007** federal return, only a portion of your Minnesota vehicle license fee is deductible as personal property tax on line 7 of federal Schedule A of Form 1040. The deduction is allowed only for passenger automobiles, pickup trucks and vans.

To correctly determine line 7 of Schedule A (1040), you must subtract \$35 from your vehicle's *registration tax*. To find the registration tax:

 go to www.mndriveinfo.org and click on "Tax Info," or look at the vehicle registration renewal form issued by the Driver & Vehicle Services.

The other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

If you own more than one vehicle, subtract \$35 from the registration tax shown for each vehicle.

General information (continued)

If both conditions apply, you are considered a Minnesota resident for the length of time the second condition applies. If the second condition applied for the entire year, you are considered a full-year Minnesota resident for income tax purposes. If it applied for less than the full year, you are considered a part-year resident, and you must file Form M1 if you meet the filing requirements explained in the next section.

If you were a resident of another state, but the conditions did not apply to you in 2007, you were a nonresident of Minnesota for income tax purposes. However, you must file Form M1 if you meet the filing requirements in the next section.

For further details, see Income Tax Fact Sheet #2, *Part-Year Residents*, and Fact Sheet #3, *Nonresidents*.

Filing requirements for part-year residents and nonresidents

- 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 or 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
 - gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota
 - gain 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 partly or entirely in Minnesota. Gross income is income before any deductions or expenses. This is the amount from line 7 of Schedule C (1040), line 1 of Schedule C-EZ (1040) or line 11 of Schedule F (1040). Gross income from a partnership or S corporation is the amount on line 15 of Schedule KPI or line 15 of Schedule KS.
 - gross winnings from gambling in Minnesota.

3 Add step 1 and step 2. If the total is \$8,750 or more, you must file Form M1 and Schedule M1NR.

If the result is less than \$8,750 and you had amounts withheld or you paid estimated tax, you must file Form M1 and Schedule M1NR to receive a refund.

If only one spouse is required to file a Minnesota return and you filed a joint federal return, you must file a joint Form M1. Complete Schedule M1NR and include a copy of the schedule when you file your return.

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

- active duty military pay for service *outside* Minnesota in step 1, or
- active duty military pay for service *in* Minnesota in step 2.

Michigan, North Dakota and Wisconsin residents

Minnesota has reciprocity agreements with Michigan, North Dakota and Wisconsin. If both of the following conditions applied to you in 2007, you are not subject to Minnesota income tax:

- you were a full-year resident of Michigan or North Dakota who returned to your home state at least once a month or were a full-year Wisconsin resident, and
- your only Minnesota income was from the performance of personal services (wages, salaries, tips, commissions, bonuses).

For more information, see Income Tax Fact Sheet #4, *Reciprocity*.

If you are a resident of a reciprocity state and your only Minnesota source income is wages covered under reciprocity from which Minnesota income tax was with-

held, complete Schedule M1M to get a refund of the amount withheld. When you file:

- 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 7 of Form M1.
- 3. Enter the amount from line 1 of Form M1 on line 16 of Schedule M1M and on line 8 of Form M1. Be sure to check the

- box on line 16 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, you must also complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, Form MWR, *Reciprocity Exemption/Affidavit of Residency*, 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, be sure to file Form MWR each year with your employer.

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

If your gross income assignable to Minnesota from sources other than from the performance of personal services covered under reciprocity is \$8,750 or more, you are subject to Minnesota tax on that income. You must file Form M1 and Schedule M1NR. You are not eligible to take the reciprocity subtraction on Schedule M1M.

Due date for filing and paying is April 15

Your 2007 Minnesota Form M1 must be postmarked by, brought to, or electronically filed with the Department of Revenue no later than April 15, 2008. If you file your tax according to a fiscal year, you have until the 15th day of the fourth month after the end of your fiscal year to file your return.

Your tax payment is due in full by April 15, 2008, even if you file your return after the due date.

Paying your tax when filing your return after April 15

If you are unable to complete and file your return by the due date, you may avoid penalty and interest by paying your tax by April 15. Estimate your total tax and pay the amount you owe electronically, by check or by credit card.

For information on how to pay electronically or by credit card, see *Payment options* on the next page.

Continued

General information (continued)

If you pay by check, you must send your tax payment with a completed Form M13, *Income Tax Extension Payment*, by April 15. Do not send in an incomplete return.

To avoid a late filing penalty, you must file your return by October 15, 2008.

Military extensions. Military personnel serving in, or in support of, presidentially declared combat zones are allowed the same extensions of time to file and pay their state income taxes as they are allowed for federal taxes. When you file Form M1, enclose a separate sheet stating you were serving in a combat zone.

Payment options

Pay electronically

You can pay your tax electronically—even if you file a paper return—using the department's e-File Minnesota system. There is no charge to you for using this service.

To pay electronically:

- go to www.taxes.state.mn.us, and click on "Make a payment" from the e-Services menu, or
- call **1-800-570-3329** to pay by phone.

Follow the prompts for individuals to make

If the transaction is successful, you will be given a confirmation number and a date/ time stamp. Save this information with your tax records.

Pay by credit card

You may pay the amount you owe through Official Payments Corporation, a national credit-card payment service. You will be





charged a fee by Official Payments for this service.

Have your Visa, MasterCard, American Express or Discover/Novus credit card ready, and go to www.officialpayments.com or call 1-800-272-9829. When asked for the jurisdiction number, enter **3300**. (All taxpayers paying current year Minnesota individual income tax must use this number.)

At the end of your call or website visit, you will be given a confirmation number. Be sure to write down and save this confirmation number with your records. Your payment will be effective on the date you made the request.

Pay by check or money order

Complete the Form M60 payment voucher, which is included in this booklet, and send it with your check made payable to Minnesota Revenue to the address provided on the voucher.

If you are filing a paper Form M1, send the voucher and your check separately from your return to ensure that your payment is properly credited to your account.

Penalties and interest

Late payment penalty

Your tax is due on the due date of your return—April 15 for most individuals—even if you have an extension to file your federal

If you pay all or part of your tax after the due date, a penalty of 4 percent will be assessed on the unpaid amount.

If you pay your tax 181 days or more after you file your return, you will be assessed an additional 5 percent penalty on the unpaid

If you are unable to pay the full amount due, file your return and pay as much as you can by the due date to reduce your penalty.

You can find additional information on payment plans at www.taxes.state.mn.us.

Late filing penalty

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, a 5 percent late filing penalty will be assessed on the unpaid tax.

Penalty for fraudulently claiming a refund

If you file a return that fraudulently claims a refund, you will be assessed a penalty. The penalty is 50 percent of the fraudulently claimed refund.

Other penalties

There are also penalties for failing to include all taxable income, for errors due to intentionally disregarding the income tax instructions or laws, or for filing a frivolous return.

Also, there are civil and criminal penalties for intentionally failing to file a Minnesota return, evading tax and for filing a false or fraudulent return.

Interest

Interest will be assessed after April 15, 2008, on any unpaid tax and penalty. The rates are determined every year.

The interest rate for 2008 is 8 percent.

Where to file paper returns

If you are filing a paper return, mail your Form M1, including all completed Minnesota schedules, and your federal form and schedules in the printed envelope included in this booklet. If you don't have the printed envelope, mail your forms to Minnesota Individual Income Tax, Mail Station 0010, St. Paul, MN 55145-0010

Use enough postage

To avoid having the U.S. Postal Service return your income tax forms to you for more postage, be sure to include enough postage on your envelope. If you enclose more than three sheets of paper, you will probably need additional postage.

Stop writing checks Pay electronically!

It's Secure, Easy, Convenient, Free

Special situations

Estimated payments

If you expect to owe \$500 or more, or Minnesota tax wasn't withheld

If your income includes pensions, commissions, dividends or other sources not subject to withholding, you may be required to pay Minnesota estimated income tax payments.

You must pay estimated tax if you expect to owe \$500 or more in Minnesota tax for 2008 after you subtract the amounts of any:

- Minnesota income tax you expect to be withheld from your income for 2008, and
- credits (K-12 education, child and dependent care, working family, JOBZ jobs and cattle tuberculosis testing credits) you expect to receive for 2008.

See *Individual Estimated Tax Payments Instructions* on our website for details on how to estimate and pay your tax.

To pay electronically:

- go to www.taxes.state.mn.us, and click on "Make a payment" from the e-Services menu, or
- call 1-800-570-3329 to pay by phone.

If you want to charge your payment, see *Payment options* on page 6.

If you pay by check, you must send your payment with a completed Form M14. Be sure to use the personalized M14 vouchers you may have received from the department or those provided by your tax preparer to ensure your payments are credited properly to your account.

Reporting federal changes

If the Internal Revenue Service (IRS) changes or audits your federal tax or you amend your federal return and it affects your Minnesota return, you have 180 days to amend your Minnesota return. File Form M1X, *Amended Minnesota Income Tax Return*, within 180 days after you were notified by the IRS or after you filed your federal amended return.

If the changes do not affect your Minnesota return, you have 180 days to send a letter of explanation to the department. Send your letter and a complete copy of your federal amended return or the correction notice you received from the IRS to: Minnesota Revenue, Mail Station 7703, St. Paul, MN 55146-7703.

If you fail to report the federal changes as required, a 10 percent penalty will be assessed on any additional tax.

If you need to correct your original Minnesota return

—you must file an amended return, Form M1X, within 3½ years of the due date of your original Minnesota return. Do not file a corrected Form M1 for the same year.

Filing on behalf of a deceased person

If a person received income in 2007 and died before filing a return, the spouse or personal representative should file Form M1 for the deceased person. The return must use the same filing status that was used to file the decedent's federal return.

If you are filing Form M1 for a deceased person, enter the decedent's name and your address in the name and address section. Print "DECD" and the date of death after the decedent's last name.

For more information, see Income Tax Fact Sheet #9, *Filing on Behalf of a Deceased Taxpayer*.

Claiming a refund on behalf of a deceased person

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

If you are the personal representative, you must include with the decedent's return a copy of the court document appointing you as personal representative. 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, you must complete Form M23, *Claim for a Refund Due a Deceased Tax-payer*, and include it with the decedent's Form M1.

For more information, see Income Tax Fact Sheet #9, Filing on Behalf of a Deceased Taxpayer.

Power of attorney

The department is prohibited by law from disclosing your private information. If you want to grant power of attorney to an attorney, accountant, agent, tax return preparer or any other person as an attorney-in-fact, complete Form REV184, *Power of Attorney*. The person you appoint will be able to perform any and all acts you can perform for purposes of dealing with the department. If you wish, you may limit the authority to specific powers, such as representing you during an audit process.

If you are divorced, widowed or legally separated and still owe a joint liability

If in the past you filed a joint return with a former spouse and you still owe part of the joint liability, you may be eligible for the Separation of Liability Program. For information, contact the Taxpayer Rights Advocate at the address below.

If you have tax problems

— and cannot resolve them through normal channels, you may contact the Taxpayer Rights Advocate.

Write to:

Taxpayer Rights Advocate Minnesota Revenue P. O. Box 7335 St. Paul, MN 55107-7335

Refund of campaign contributions

You may be able to claim a refund of contributions made to qualified Minnesota political parties, candidates for statewide offices or the Minnesota Legislature. The maximum refund is \$50 for single persons and \$100 for married couples.

Complete Form PCR, *Political Contribution Refund Application*, and mail it with your original contribution receipt, Form EP-3. Canceled checks are not acceptable as receipts.

For contributions made in 2007, you must file the 2007 Form PCR by April 15, 2008. For contributions made in 2008, file the 2008 Form PCR by April 15, 2009. Form PCR is available on our website at www. taxes.state.mn.us.

Completing your return

Use of Information

Information not required

Although not required on Form M1, we ask for:

- your date of birth and, if filing a joint return, your spouse's date of birth to correctly identify you and your spouse,
- a code number indicating a political party for the State Elections Campaign Fund,
- your daytime telephone number in case we have questions about your return, and
- the telephone number and Minnesota tax ID, Social Security number or PTIN of the person you paid to prepare your return.

All other information required

You must provide by Minnesota law (M.S. 289A.08, subd. 11) your Social Security number and all other information in order to properly identify you and to determine your correct tax liability. If you don't provide it, the department will return your form to you. This will delay your income tax refund or if you owe tax, your payment will not be processed and you may have to pay a penalty for late payment.

If your return is audited and you appeal the audit decision to the Minnesota Tax Court, your Social Security number and other private information on your return may become public by being included in the court's file. This may also happen if you fail to pay your income tax liability and a tax lien is filed against you with the county recorder or Secretary of State. Your private information may be listed on the lien, which is public.

Use of information from your income tax return

All information you enter on your income tax return is private. The department will use the information to determine your tax liability and may include the information as part of tax research studies. The information may also be used to verify the accuracy of any tax returns you file with the department.

Also, according to state law, the department may share and/or match some or all of the information, including your Social Security number, with:

- the IRS and other state governments for tax administration purposes,
- the Social Security Administration for purposes of administering the Minnesota Working Family Credit,
- Minnesota state or county agencies to which you owe money,
- another person who must list some or all
 of your income or expenses on his or her Minnesota income tax return,

- the Minnesota Department of Human Services for purposes of child support collection, verifying income for parental contribution amounts under children's service programs, refundable tax credits claimed by applicants or recipients of various assistance programs, or the MinnesotaCare program,
- a court that has found you to be delinquent in child support payments,
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise or JOBZ zone,
- the Minnesota Department of Finance for purposes of preparing a revenue forecast,
- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission,
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license and a bingo hall license,
- the Minnesota Department of Labor and Industry for purposes of administering laws relating to tax, workers' compensation, minimum wage and conditions of employment.
- a county, city or town that has been designated as an enterprise or JOBZ zone,
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of \$600 or more,
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately,
- the Department of Health for purposes of epidemiologic investigations,
- the Legislative Auditor for purposes of auditing the Department of Revenue or a legislative program,
- the Minnesota Department of Commerce for locating owners of unclaimed property,
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts,
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled, or
- a district court to determine eligibility for a public defender.

There also may be instances in which the department will assist other state agencies in

mailing information to you. Although the department does not share your address information, we may send the information to you on behalf of the other state agency.

If filing a paper return

If you are filing a paper Form M1, be sure to read page 14. If you fail to follow the instructions provided, processing of your return may be delayed.

Name and address area

Enter the information in the name and address section in all capital letters using black ink. Be sure to use your legal name; do not enter a nickname.

If you live outside of the United States, be sure to mark an X in the oval box to the left of your address to indicate you have a foreign address. This allows the scanning equipment to properly record your address.

If you are married and filing separate income tax returns, enter your spouse's name and Social Security number in the area provided 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.

Date of birth

Enter the month, day and year you were born. If you are filing a joint return, also enter your spouse's date of birth. Although it is not required, we ask for your date of birth and your spouse's date of birth to ensure your tax information remains secure.

Federal filing status

You must use the same filing status to file your Minnesota return that you used to file your federal return. Mark an X in the oval box to show the filing status you used to file your 2007 federal return.

State elections campaign fund

You may designate \$5 of state money to go to help candidates for state offices pay campaign expenses. To designate, find the party of your choice in the list provided on your return and enter the corresponding code number where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on Form M1. If you are filing a joint return, your spouse may also designate a party. Indicating a party will not reduce your refund or increase your tax.

Line instructions

Line instructions

Before you enter amounts on Form M1, read the instructions on page 14.

- Round amounts to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next higher dollar.
- If the line does not apply to you or if the amount is zero, leave the boxes blank.

Federal return information Lines A-D

Line A—Federal wages, salaries, tips. etc.

Enter your wages, salaries, tips, etc. from:

- line 7 of federal Form 1040,
- line 7 of Form 1040A,
- line 1 of Form 1040EZ,
- line 8 of Form 1040NR, or
- line 3 of Form 1040NR-EZ.

Line B—Taxable IRA distributions, pensions and annuities

Enter the total of your taxable IRA distributions and your taxable pensions and annuities:

- add lines 15b and 16b of federal Form 1040,
- · add lines 11b and 12b of Form 1040A, or
- add lines 16b and 17b of Form 1040NR.

Line C—Unemployment compensation

Enter the unemployment compensation you received in 2007 that is included on:

- line 19 of federal Form 1040,
- line 13 of Form 1040A,
- line 3 of Form 1040EZ, or
- · line 20 of Form 1040NR.

Line D—Federal adjusted gross income

Enter your 2007 federal adjusted gross income from:

- line 37 of federal Form 1040,
- line 21 of Form 1040A,
- line 4 of Form 1040EZ,
- line 35 of Form 1040NR, or
- · line 10 of Form 1040NR-EZ.

If your federal adjusted gross income is a negative number (less than zero), mark an X in the oval box on line D to indicate it is a negative number.

Minnesota income Lines 1–5

Line 1—Federal taxable income

Enter your federal taxable income from:

- line 43 of federal Form 1040,
- line 27 of Form 1040A,
- line 6 of Form 1040EZ,
- · line 40 of Form 1040NR, or
- · line 14 of Form 1040NR-EZ.

If your federal taxable income is a negative number (less than zero), you should have entered a zero on your federal return. However, on your Minnesota return, enter the actual number and mark an X in the oval box on line 1 to indicate it is a negative number.

Line 2—State income tax or sales tax addition

Minnesota does not allow you to deduct state income or sales tax. If you itemized deductions on your 2007 federal Form 1040, you must add back any amounts you deducted on line 5 of federal Schedule A for income or sales tax. (Shareholders and partners, see instructions in the next column.)

Skip this line if you filed Form 1040A or 1040EZ, or if you filed Form 1040 but did not itemize deductions.

If you itemized deductions, follow the steps below to determine line 2. You must use the amounts from your federal Schedule A, even if your deductions were limited.

- 1 Amount from line 29 of your federal Schedule A
- 2 If you are not a dependent, use the table in the next column to find the amount for this step. **Dependents:**Enter the standard deduction from your federal return
- 3 Subtract step 2 from step 1 (if result is zero or less, enter 0).
- 4 State income or sales tax from line 5 of federal Schedule A and any additional state income tax you may have included on line 8 (other taxes) of Schedule A . . _____
- 5 Enter the amount from step 3 or step 4, *whichever is less*, on line 2 of Form M1.

Married couples filing separate returns: Each spouse must complete a separate worksheet. If step 4 is less than

step 3 for *either* spouse, *each* spouse must enter the step 4 amount of their own worksheet on line 2 of their Form M1.

TABLE FOR STEP 2

Check the boxes that apply to you and your spouse. If you are married filing separately, check boxes only for your own status, unless your spouse has no gross income and cannot be claimed as a dependent by another person:

you:	65 or older \square	blind 🗌
your spouse:	65 or older \square	blind \square

In the table below, find your filing status and the number of boxes you checked above (from 0-4) and enter the appropriate dollar amount in step 2 in the previous column:

filing status	boxes checked above	dollar amount for step 2
single:	0	\$ 5,350
	1	6,650
	2	7,950
married	0	\$ 10,700
filing jointly, or	1	11,750
qualifying	2	12,800
widow(er):	3	13,850
	4	14,900
married	0	\$ 5,350
filing	1	6,400
separately:	2	7,450
	3	8,500
	4	9,550
head of	0	\$ 7,850
household:	1	9,150
	2	10,450

S corporation shareholders and individual partners: Even if you did not itemize deductions on your federal return, include on line 2 your pro rata share of income taxes paid by the corporation or partnership that were deducted in arriving at the entity's ordinary income or net rental income. This amount, if any, will be provided on the Schedule KS or KPI you received from the entity.

Nonresident aliens: Enter on line 2 the amount of state income tax from line 1 of your Schedule A (1040NR) or included on line 11 of Form 1040NR-EZ.

Lines 3-7

Line 3—Other additions (Schedule M1M)

Complete Schedule M1M if in 2007, 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 government units,
- received a capital gain from a lump-sum distribution from a qualified retirement plan,
- claimed the deduction for domestic production activities on your federal return,
- deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota,
- are claiming a suspended loss from 2001-2005 that was generated by bonus depreciation,
- · elected section 179 expensing, or
- are an employer who received federal taxexempt subsidies for providing prescription drug coverage for your retirees.
- NEW claimed the educator expenses deduction or the higher education tuition and fees deduction on your federal return.

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

The amount you enter on line 3 will be added to your taxable income.

Minnesota subtractions Lines 5–9

You may be able to reduce your taxable income if you qualify for a subtraction. The more common subtractions available are listed separately on lines 5 through 7 of Form M1. For a list of other subtractions reported on Schedule M1M, see the line 8 instructions on page 12.

Line 5—State income tax refund

Enter your state income tax refund from:

- line 10 of federal Form 1040,
- line 11 of Form 1040NR, or
- line 4 of Form 1040NR-EZ.

10

If you filed federal Form 1040A or 1040EZ, skip this line.

Line 6—Net interest from U.S. bonds

Interest earned on certain direct federal obligations is taxable on the federal return, but is not taxable on the state return. You may reduce your taxable income if you reported

interest on your federal return that is exempt from state income tax.

On line 6, include the interest you received from certain U.S. bonds, bills, notes and other debt instruments, reduced by any related investment interest and other expenses you deducted on your federal return that relate to this income. You may also include the portion of dividends from mutual funds that are attributable to such bonds, bills or notes, reduced by any related expenses you deducted on your federal return.

Determine the net interest and dividends included in your federal taxable income that you received from:

- U.S. Treasury notes, bonds, bills, certificates of indebtedness and savings bonds, or
- Student Loan Marketing Association bonds (Sallie Maes).

Include any net U.S. bond interest income you may have received as a partner in a partnership, as a shareholder in an S corporation, or as a beneficiary of a trust.

Do not include on line 6 interest or dividends you received from:

- Government National Mortgage Association bonds (Ginnie Maes),
- Federal National Mortgage Association bonds (Fannie Maes), or
- Federal Home Loan Mortgage Corporation bonds (Freddie Mac).

If you received interest from a government source not listed, see Income Tax Fact Sheet #13, *U.S. Government Interest*, or call the department (see page 2).

Line 7—K-12 education expense subtraction

If in 2007 you purchased educational material or services for your qualifying child's K–12 education, you may be able to subtract your qualified expenses from your taxable income—regardless of your income.

However, if your household income is less than the limits for the K–12 education credit (see the line 30 instructions on page 17), first complete Schedule M1ED, *K–12 Education Credit*, to claim the credit for your qualifying education expenses. Qualifying expenses not used for the credit and any tuition expenses that do not qualify for the credit may be used for the subtraction. You cannot claim both a credit and a subtraction on the same expenses.

To subtract your education expenses, the child must:

- be your child, adopted child, stepchild, grandchild or foster child who lived with you in the United States for more than half of the year,
- have been in grades K-12 during 2007, and

 have attended a public, private or home school, and the school is located in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin.

In addition to the above requirements, you must have purchased educational services or required materials during the year to help your child's K–12 education. For examples of qualifying education expenses, see page 11.

The types of education expenses that qualify for the credit also qualify for the subtraction. However, the expenses that qualify *only* for the subtraction are tuition or instructor fees paid for classes taken during the normal school day or school year, such as private school tuition and tuition for college courses that are used to satisfy high school graduation requirements.

Limits to education expenses

The maximum amount you may subtract for purchases of personal computer hardware and educational software is \$200 per family. You may split your qualifying computer expenses, up to \$200, among your children any way you choose.

The maximum amount of education expenses you may subtract is \$1,625 for each child in grades K through 6, and \$2,500 for each child in grades 7 through 12.

For more information, see Income Tax Fact Sheet #8, *K*–12 Education Subtraction and Credit.

Enter your qualifying education expenses on line 7. Also enter each child's name and the grade they were in at the time the expenses were paid.

If you qualify for the K–12 education credit (line 30 of Form M1), and you cannot use all of your education expenses on Schedule M1ED, complete the following steps to determine line 7 of Form M1:

- 1 Qualifying tuition expenses .._
- 2 Qualifying computer expenses in excess of \$200, up to a maximum of \$200 _

Complete steps 3–6 if on Schedule M1ED line 17 is less than line 16.

- 3 Line 15 of Schedule M1ED ...
- 4 Line 18 of Schedule M1ED ...
- 5 Multiply step 4 by 1.333
- 6 Subtract step 5 from step 3 ...
- 7 Add steps 1, 2 and 6

Enter the result from step 7—up to the maximum subtraction amount per child—on line 7 of Form M1.

Qualifying education expenses

In general, education expenses that qualify for *either* the K–12 education subtraction on line 7 or the credit on line 30 of Form M1 include:

- instructor fees and tuition for classes or lessons taken **outside** the normal school day *if* the instructor is not the child's sibling, parent or grandparent,
- purchases of required educational material for use during the normal school day,
- fees paid to others for driving your child to and from school for the normal school day, and
- computer hardware for personal use in your home and educational software.

The types of expenses that qualify *only* for the subtraction are private school tuition and tuition paid for college or summer school courses that are used to satisfy high school graduation requirements.

You must save your itemized cash register receipts, invoices and other documentation with your tax records. The department may ask to review them.

Expenses that do not qualify for either:

- purchases of materials for extracurricular activities,
- fees paid to others for transporting your child to and from activities outside the normal school day, and
- fees for extracurricular academic instruction provided by the child's sibling, parent or grandparent.

If you qualify for the education cred-

it—enter your qualifying expenses on the appropriate line of your Schedule M1ED and enter your expenses that qualify only for the subtraction on line 7 of Form M1. You cannot use the same expenses to claim both the credit and the subtraction.

The total of your subtraction and credit cannot be more than your actual allowable expenses.

If you do not qualify for the education credit—enter all of your qualifying expenses, up to the maximum amount allowed, on line 7 of Form M1.

If you have any of the following types of educational expenses, include them on the lines indicated:	•	ifies for: subtraction
Include only as a subtraction on line 7 of Form M1:		
Private school tuition		х
Tuition for college courses that are used to satisfy high school graduation requirements		х
Include on line 7 of Schedule M1ED or line 7 of Form M1:		
Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*) .	х	х
Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps*	х	х
Instructor fees for drivers education course if the school offers a class as part of the curriculum	x	х
Fees for all-day kindergarten**	Х	X
Include on line 8 of Schedule M1ED or line 7 of Form M1:		
Tutoring*	х	х
Music lessons*	Х	Х
Include on line 9 of Schedule M1ED or line 7 of Form M1:		
Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular		
public, private or home school day	Х	х
Include on line 10 of Schedule M1ED or line 7 of Form M1:		
Purchase or rental of musical instruments used during the regular school day	х	х
Include on line 11 of Schedule M1ED or line 7 of Form M1:		
Fees paid to others for transportation to/from school or for		
field trips during the normal school day, if the school is located in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin .	Х	х
Include on line 14 of Schedule M1ED or line 7 of Form M1:	x	X
Home computer hardware and educational software***	^	^

Expenses that do not qualify for either—You cannot claim the following expenses:

- Costs for you to drive your child to/from school and to/from tutoring, enrichment programs or camps that are not part of the school day
- Travel expenses, lodging and meals for overnight class trips
- Fees paid for and materials and textbooks purchased for use in a program that teaches religious beliefs
- · Sport camps or lessons
- Purchase of 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
- * Study must be directed by a qualified instructor. A qualified instructor is a person who is not the child's sibling, parent or grandparent and meets one of the following requirements: 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 degree; or is a member of the Minnesota Music Teachers Association.
- ** If you are using all-day kindergarten fees to qualify for the dependent care credit, you cannot use the fees as qualifying education expenses for the credit or subtraction.
- *** Computer-related expenses of up to \$200 can be used to qualify for a credit and an additional subtraction of up to \$200 per family. For example, if you have \$300 of computer expenses and you qualify for both the credit and subtraction, you may use \$200 of the expenses to qualify for a \$150 credit and the remaining \$100 of expenses can be used for the subtraction.

Lines 8–12

Line 8—Other subtractions (Schedule M1M)

Complete Schedule M1M if in 2007, you:

- did not itemize deductions on your federal return and your charitable contributions were more than \$500,
- reported 80 percent of bonus depreciation as an addition to income on Form M1 in a year 2002 through 2006, or you received a federal bonus depreciation subtraction in 2007 from an estate or trust.
- NEW reported 80 percent of Section 179 expensing as an addition to income in 2006.
- were age 65 or older (as of January 1, 2008); are permanently and totally disabled and you received federally taxable disability income; and you qualify under the Schedule M1R income limits (see Schedule M1R—Income qualifications in the next column),
- received benefits from the Railroad Retirement Board, such as unemployment, sick pay or retirement benefits,
- were a resident of Michigan, North
 Dakota or Wisconsin, and you received
 wages covered by reciprocity from which
 Minnesota income tax was withheld,
- worked and lived on the Indian reservation of which you are an enrolled member,
- received federal active duty military pay for services performed outside Minnesota while a Minnesota resident,
- received compensation for state or federal active service performed in Minnesota as a member of the National Guard or reservists,
- received active duty military pay while a resident of another state and you are required to file a Minnesota return,
- incurred certain costs when donating a human organ,
- paid income taxes to a subnational level of a foreign country (equivalent of a state of the United States) other than Canada,
- received business or investment income exemptions for participating in a Job Opportunity Building Zone (JOBZ),
- were insolvent and you received a gain from the sale of your farm property that is included in line 37 of Form 1040, or

Schedule M1R—Income qualifications

If you (or your spouse if filing a joint return) are age 65 or older or permanently and totally disabled, use the table below to see if you are eligible for the subtraction.

Complete Schedule M1R and Schedule M1M:

	and your adjusted gross	and your Railroad Ret. Board benefits and nontaxable
	ncome* is	Social Security
if you are:	less than:	are less than:
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, you lived apart from your spouse for all of 2007, and you are 65 or older or disabled	\$21,000	\$ 6,000
Filing single, head of household or qualifying widow(er) and you are 65 or older or disabled	\$33,700	\$ 9,600

- * Adjusted gross income is federal adjusted gross income (line 37 of federal Form 1040 or line 21 of Form 1040A) plus any lump-sum distributions reported on federal Form 4972 less any taxable Railroad Retirement Board benefits.
- claimed a federal credit for small ethanol producers on your federal Form 6478.

If you complete Schedule M1M, include the schedule when you file Form M1.

Tax before credits Lines 11–16

Line 11—Tax from table

Turn to the tax table on pages 22 through 27. Using the amount on line 10, find the tax amount in the column of your filing status. Enter the tax from the table on line 11.

Line 12—Alternative minimum tax (Schedule M1MT)

You may be required to pay Minnesota alternative minimum tax if you were required to pay federal alternative minimum tax, or if you had large deductions (such as gambling losses, mortgage interest or K-12 education expenses) when you filed your federal or state return.

If you were required to pay federal alternative minimum tax, complete Schedule

M1MT, *Alternative Minimum Tax*. If you were not required to pay federal alternative minimum tax, complete the steps below:

- 1 Personal exemptions from line 42 of federal Form 1040 or line 26 of Form 1040A.
- 2 Determine the total of the following items:
 - · accelerated depreciation
 - exercise of incentive stock options
 - tax-exempt interest or dividends from Minnesota private activity bonds not included on line 2 of Schedule M1M
 - K-12 education expenses from line 7 of Form M1
 - amortization of pollution-control facilities
 - · intangible drilling costs
 - depletion
 - reserves for losses on bad debts of financial institutions
 - circulation and research and experimental expenditures
 - mining exploration and development costs
 - installment sales of property
 - tax sheltered farm loss
 - passive activity loss

Lines 12–15

- income from long-term contracts for the manufacture, installation or construction of property to be completed after 2007
- · gains excluded under IRC section 1202
- preferences and adjustments from an electing large partnership (from the AMT adjustment boxes from your Schedule K-1 of federal Form 1065-B).
- 3 Add step 1, step 2 and line 40 of Form 1040.
- 4 Subtract lines 4, 14 and 20 of federal Schedule A (1040) from step 3.
- 5 You must complete Schedule M1MT if step 4 is more than:
 - \$55,000 if you are married and filing a joint return or filing as a qualifying widow(er),
 - \$27,750 if you are married and filing separate returns, or

 \$41,925 if you are single or filing head of household.

Before you complete Schedule M1MT, you must complete Part I of federal Form 6251, even if you were not required to file Form 6251 with your federal return.

On your Schedule M1MT, if line 27 is more than line 28, you must pay Minnesota alternative minimum tax. Include the schedule and Form 6251 when you file Form M1.

Line 14—Part-year residents and nonresidents:

Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR to determine your Minnesota tax to enter on line 14.

See pages 4 and 5 to determine if you were a resident, part-year resident or nonresident.

If you complete Schedule M1NR, enter the amounts from lines 22 and 23 of Schedule M1NR on lines 14a and 14b of Form M1. Include the schedule when you file your return.

Line 15—Tax on lump-sum distribution (Schedule M1LS)

If you received a lump-sum distribution from a pension, profit-sharing or stock bonus plan in 2007, you must file Schedule M1LS, *Tax on Lump-Sum Distribution*, if both of the following conditions apply:

- · you filed federal Form 4972, and
- you were a Minnesota resident when you received any portion of the lump-sum distribution.

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

Line instructions continued on page 15.

Minnesota voter registration application

You must be registered before you can vote in Minnesota. Unless you change your address, change your name or fail to vote at least once every four years, your voter registration is permanent.

If you need more information or assistance with registration or voting, call your county auditor's office or visit the Secretary of State's website at www.sos.state.mn.us.

MINN If you check "NO" to either of the questions 1. Are you a U.S. citizen? Yes N				
2. Last Name or Surname	First Name		Middle Name	Suffix (Jr., Sr., II)
3. Address Where You Live (residence)	Apt. #	City	Zip Code Count	1
4. If Mail Cannot Be Delivered To The Address	s Above, Provide P.O. Box	City		Zip Code
5. Date of Birth (not today's date)	19	6. Phone Number		
 Mark one box and provide the number that I have a MN-issued driver's license or I do not have a MN-issued driver's lice I do not have a MN-issued driver's lice 	MN ID card number:nse or MN ID card. The last four digi	, ,	ber are: XXX=XX=	
If you were previously registered to vote un 8. Previous Last Name	der a different name or address, fi Previous First Name	II in numbers 8 & 9.	Previous Middle Name	
9. Previous Address Where You Were Last R	egistered	City	State	Zip Code
Read The Statement Below And S I certify that I: will be at least 18 years old on e day; maintain residence at the address given o not been found by a court to be legally incomp completed) or I have been discharged from my than 5 years imprisonment or a fine of not more Date:	ection day; am a citizen of the Unite n the registration form; am not under etent to vote; have the right to vote b sentence; and have read and under	d States; will have resided in court-ordered guardianship in ecause, if I have been convice	n which the court order revokes ted of a felony, my felony senter	my right to vote; have nce has expired (been

To register to vote in the state of Minnesota, you must meet all three of the following qualifications:

- 1. A citizen of the United States of America, and
- A resident of Minnesota at least 20 days before election day, and
- 3. At least 18 years old by election day.

Instructions to voter:

- 1. Complete lines 1-9 on the Minnesota Voter Registration Application.
- 2. Phone number is optional.
- 3. Sign and date the Minnesota Voter Registration Application.

Return to your county auditor or:

Secretary of State 60 Empire Drive Suite 100 St. Paul, MN 55103

How to complete a paper return

Form M1 is scannable

The Department of Revenue uses scanning equipment to capture the information from paper income tax returns. It is important that you follow the instructions below so your return is processed quickly and accurately.

- (A) **Use black ink** to enter the numbers inside the boxes. **Do not highlight** numbers, as this prevents the equipment from reading the numbers.
- Please print and use CAPITAL LETTERS when entering your name, your spouse's name and current address. Capital letters are easier to recognize.
- C Print your numbers like this:

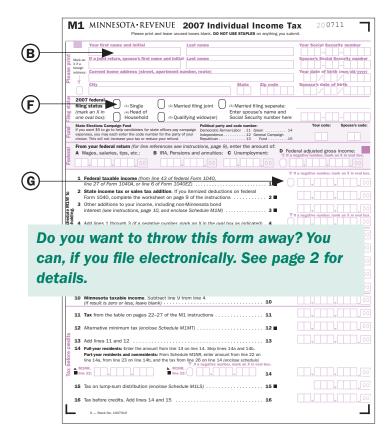
1234567890

Note: Do not put a slash through the "0" (Ø) or "7" (7); it may be read as an "8."

- **(D) Use whole dollars.** You must round the dollar amounts on your Form M1 and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- **E Leave lines blank** if they do not apply to you or if the amount is zero. Leave unused boxes blank.
- (F) Mark an X in an oval box like this:
- X
- **G** Reporting a negative amount. If your federal adjusted gross income on line D or the amounts on line 1, 4 or 14b are negative amounts (losses), be sure to mark an X in the oval box provided on the line (see example below). Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.



- **H Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations 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.



Important reminders

Enclose Schedule M1W when required

If you are claiming Minnesota income tax withheld on line 26 of your Form M1, you must complete and enclose Schedule M1W with your return. If the schedule is not enclosed, processing of your refund will be delayed, and the department may disallow the amount of your withholding.

Also, **do not send in your W-2, 1099 or W-2G forms.** Keep these forms with your tax records and save your 2007 tax records at least through 2012. The department may ask you to show these records if there is any question.

If you pay your tax with a check

If you owe an amount on line 36 of Form M1 and you pay by check, you must complete a Form M60 payment voucher, which is included in this booklet. If you are filing a paper Form M1, send the voucher and your check *separately* from your return to ensure that your payment is properly credited to your account.

If you pay your tax after the due date

If you pay your tax after April 15, 2008, you must pay penalty and interest on the unpaid amount (see page 6 for details). Use the worksheet in the M60 instructions to determine the penalty and interest to include with your tax payment.

Form M1 does not include a line to report penalty or interest.

Line 18

Credits against tax Lines 18–22

Line 18—Marriage credit

To qualify for the marriage credit, you must meet all of the following requirements:

- you are filing a joint return,
- both you and your spouse have taxable earned income, taxable pension or taxable Social Security income,
- your joint taxable income on line 10 of your Form M1 is at least \$32,000, and
- the income of the lesser-earning spouse is at least \$19,000.

If you qualify, complete the Marriage Credit Worksheet (on this page) to determine your credit.

Instructions for steps 2 and 3 of the Marriage Credit Worksheet

Separately determine the total each spouse received of the following types of income. Enter your result on step 2 and your spouse's result on step 3:

- wages, salaries, tips and other taxable employee compensation
- self-employment income included on line 3 of Schedule SE (1040), less the self-employment tax deduction from line 6 of Schedule SE
- taxable pension and Social Security income included on lines 15b, 16b and 20b of Form 1040 or lines 11b, 12b and 14b of Form 1040A, minus any income you received from the Railroad Retirement Board included on line 16b of Form 1040 or line 12b of Form 1040A.

Marriage Credit Worksheet

- 1 Joint taxable income from line 10 of Form M1 (if less than \$32,000, you do not qualify)
- 2 Your total of earned income, taxable pension income and taxable Social Security income _
- 3 Your spouse's total of earned income, taxable pension income and taxable Social Security income . . .
- 4 Amount from step 2 or step 3, whichever is less (if less than \$19,000, you do not qualify)
- 5 If step 4 is less than \$81,000,
 use the table at left and the
 amounts from steps 1 and 4
 to find your credit.
 Enter the credit here and skip
 steps 6–16. See the instructions
 below step 16

Table for step 5 of the Marriage Credit Worksheet

If step 4 i	s:	and step 1 is at least				
at	but		2,000 \$7	2,000 \$92	2,000 \$112,0	00 \$132,000
least	less than	but less than: \$52,000 \$72	2,000 \$9	2,000 \$112	2,000 \$132,0	00 and over
*	*	your credit amount is	s:			
\$19,000 21,000 23,000 25,000 27,000	\$21,000 23,000 25,000 27,000 29,000	58 92 126	58 92	. 58 . 92 126	0	\$0 . \$0 0 . 0 0 . 0 0 . 0 0 . 0
29,000 31,000 33,000 35,000	31,000 33,000 35,000 37,000	151	. 195 . 195	195 195	125	0 0 0 0 0 0
37,000 39,000 41,000 43,000 45,000	39,000 41,000 43,000 45,000 47,000	15 0	. 195 . 195 . 195	195 195 195	189 195	61 47
47,000 49,000 51,000 53,000 55,000	49,000 51,000 53,000 55,000 57,000	0	. 195 . 185 . 151 . 117	195 195 195	195 1 195 1	93 79 09 95 25 111 41 127 57 143
57,000 59,000 61,000 63,000 65,000	59,000 61,000 63,000 65,000 67,000	0	49 15 0 0	195 195 195	195 1 195 1	95 207
67,000 69,000 71,000 73,000 75,000	69,000 71,000 73,000 75,000 77,000	0	0	185 151 117	195 1 195 1	95 239 95 255 95 271 95 287 95 303
77,000 79,000 81,000	79,000 81,000 & over	0	0	5	185 1	95 319 85 325 redit Worksheet.

If step 4 is \$81,000 or more, continue with step 6.

- 6 Amount from step 4.....
- 7 Value of one personal exemption plus one-half of the married-joint standard deduction \$8,750
- 8 Subtract step 7 from step 6 ..._
- 9 Using the rate schedule for **single persons** on page 27, compute the tax for the amount on step 8 . . ____
- 10 Amount from step 1 _
- 11 Amount from step 8 _
- 12 Subtract step 11 from step 10 (if zero or less, you do not qualify)_
- 13 Using the rate schedule for **single persons** on page 27, compute the tax for the amount on step 12.
- 14 Line 11 of Form M1 _
- 15 Add step 9 and step 13
- 16 Subtract step 15 from step 14.

 If the result is more than \$325, enter \$325. If result is zero or less, you do not qualify. Enter credit here and see instructions below

Full-year residents: Enter the result from step 5 or step 16, whichever is applicable, on line 18 of Form M1.

Part-year residents and nonresidents:

Multiply the result from step 5 or step 16, whichever is applicable, by line 24 of Schedule M1NR. Enter the result on line 18 of Form M1.

Lines 19–28

Line 19—Credit for long-term care insurance premiums paid (Schedule M1LTI)

You may be able to claim a credit against tax based on any premiums you paid in 2007 for a qualified long-term care insurance policy for which you did not receive a federal tax benefit.

To qualify, your long-term care insurance policy must:

- qualify as a federal deduction (see federal Schedule A of Form 1040), disregarding the 7.5 percent income test, and
- have a lifetime long-term care benefit limit of \$100,000 or more.

The maximum credit is \$100 per person.

Part-year residents and nonresidents may also be eligible for the credit based on the percentage of income taxable to Minnesota.

If you qualify, complete Schedule M1LTI, Long-Term Care Insurance Credit, and include the schedule when you file Form M1.

Line 20—Credit for taxes paid to another state (Schedule M1CR)

If you were a Minnesota resident for all or part of 2007 and you paid income tax both to Minnesota and to another state on the same income, you may be able to reduce your tax. A Canadian province or territory and the District of Columbia are considered a state for purposes of this credit.

If you were a resident of another state but are required to file a 2007 Minnesota income tax return as a Minnesota resident, you may be eligible for this credit. To be eligible, you must have paid 2007 state tax on the same income to both Minnesota and the state of which you were a resident. However, you must get a statement from the other state's tax department stating you are not eligible to receive a credit on that state's return for income tax paid to Minnesota. Be sure to include this statement with your Form M1.

If you claimed a federal foreign tax credit and you included taxes paid to a Canadian province or territory, you cannot use these same taxes paid to determine your Minnesota credit.

If you qualify, complete Schedule M1CR, *Credit for Income Tax Paid to Another State*, and include the schedule when you file your return.

Dakota or Michigan: If you were a full- or part-year resident of Minnesota and had 2007 state income tax withheld by Michigan, North Dakota or Wisconsin from personal service income (such as wages, salaries, tips, commissions, bonuses) you received from working in one of those states, do not file Schedule M1CR. Instead,

If you worked in Wisconsin, North

To get the other state's income tax form, call that department or go to their website:

you can get a refund of the tax withheld for

the period of time you were a Minnesota resident by filing that state's income tax

return with that state.

- Michigan Department of Treasury, 1-800-367-6263, www.michigan.gov/treasury
- North Dakota Office of State Tax Commissioner, 701-328-3450, www.nd.gov/tax
- Wisconsin Department of Revenue, 608-266-1961, www.dor.state.wi.us

Nonresidents who sold a partnership interest: If you were a nonresident of Minnesota and you sold a partnership interest on which the gain realized is taxable to both Minnesota and to your home state, you may be able to reduce your tax. If your home state does not allow a credit for taxes paid to Minnesota on the gain, complete Schedule M1CRN, Credit for Nonresident Partners on Taxes Paid to Home State. Do not file Schedule M1CR.

If you complete Schedule M1CRN, include the schedule when you file your Form M1.

Line 21—Alternative minimum tax credit (Schedule M1MTC)

If you paid Minnesota alternative minimum tax in one or more years from 1990 through 2006, but not for 2007, complete Schedules M1MT and M1MTC, *Alternative Minimum Tax Credit*, to determine if you can claim a credit or carry forward any unused portion of your minimum tax credit.

If you have never paid Minnesota alternative minimum tax, you do not qualify for this credit.

If you complete Schedule M1MTC, be sure to include the schedule and Schedule M1MT when you file your return.

Line 24—Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife, such as bald eagles and loons, by donating to the Nongame Wildlife Fund.

If you wish to donate, enter the amount on line 24. This amount will decrease your refund or increase the amount you owe.

For more information about the fund, go to www.dnr.state.mn.us or write to: Nongame Wildlife Fund, Department of Natural Resources, 500 Lafayette Road, Box 25, St. Paul, MN 55155.

Total payments Lines 26–33

Line 26—Minnesota income tax withheld (Schedule M1W)

If you received W-2, 1099 or W-2G forms, or Schedules KF, KS or KPI that show Minnesota income tax was withheld for you for 2007, you must complete Schedule M1W, *Minnesota Income Tax Withheld*.

Be sure to include the schedule when you file your Form M1. If the schedule is not enclosed when required, processing of your return will be delayed and the department may disallow your withholding amount.

Do not send in your W-2, 1099 or W-2G forms. Keep your W-2, 1099 and W-2G forms with your tax records and have them available if requested by the department.

Line 27—Minnesota estimated tax and extension payments

Only three types of payments can be included on line 27. They are:

- your total 2007 Minnesota estimated tax payments made in 2007 and 2008, either paid electronically or with Form M14,
- the portion of your 2006 Minnesota income tax refund you designated on your 2006 Form M1 to be applied to your 2007 estimated tax, and
- any payment made by the due date when you are filing after the due date, either paid electronically or with Form M13.

Do **not** include any other amounts on line 27.

Line 28—Child and dependent care credit (Schedule M1CD)

To qualify for the child and dependent care credit, your household income—federal adjusted gross income plus most nontaxable income—must be \$35,530 or less, and one of the following conditions must apply:

you paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person

Continued

Lines 28–34

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, OR

- you were an operator of a licensed family day care home caring for your own dependent child who had not reached the age of six years by the end of the year, OR
- you are married and filing a joint return, your child was born in 2007, and you did not participate in a pre-tax dependent care assistance program. You may be eligible even if you did not have actual child care expenses.

If one of the above conditions applies to you, complete Schedule M1CD, *Child and Dependent Care Credit*, to determine your credit. Married persons filing separate returns cannot claim this credit.

Nonresidents and part-year residents may also be eligible for this credit based on earned income taxable to Minnesota.

Unlike the federal credit, which is allowed only up to the amount of your tax liability, the Minnesota credit is refundable. So you may be able to receive a refund even if you have no tax liability. As a result, you may qualify for the Minnesota credit even if you did not have to file a federal return or did not claim the federal credit.

However, you must complete federal Form 2441 or Schedule 2 of Form 1040A before completing Schedule M1CD. This is needed even if you did not claim the federal credit or file a federal return.

If you complete Schedule M1CD, include the schedule and federal Form 2441 or Schedule 2 of Form 1040A with Form M1. Indicate the number of qualifying persons in the boxes to the left of line 28.

Line 29—Minnesota working family credit (Schedule M1WFC)

If you qualify for the federal earned income credit, you also qualify for the Minnesota working family credit. Use Schedule M1WFC, *Working Family Credit,* (included in this booklet) and the WFC table on pages 19–21 to determine your Minnesota credit.

Nonresidents and part-year residents may qualify for this credit based on the percentage of income taxable to Minnesota.

If you complete Schedule M1WFC, include the schedule with your return. Indicate the number of your qualifying children in the boxes to the left of line 29.

Line 30—K-12 education credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2007 for your qualifying children in grades kindergarten through 12 (K–12). See page 11 for more information on qualifying expenses.

Married persons filing separate returns cannot claim this credit.

To qualify, your household income must be under a certain limit based on the number of qualifying children you have in grades K–12. A qualifying child is the same as for the federal earned income credit.

If your total number of Your household qualifying children is: income limit is:

1 or 2\$37,500
3\$39,500
4 \$41,500
5 \$43,500
6 or more *

* For more than 5 children, the limit is \$43,500 plus \$2,000 for each additional qualifying child.

If your household income—your federal adjusted gross income plus most nontaxable income—is more than the limits shown, you do not qualify for the credit. However, you may qualify for a subtraction. See the line 7 instructions on page 10.

If you qualify for the credit, complete Schedule M1ED, *K*–12 Education Credit, (included in this booklet). Expenses that cannot be used for the credit may be used for the subtraction on line 7 of Form M1. However, you cannot use the same expenses for both. For more details, see Income Tax Fact Sheet #8, *K*–12 Education Subtraction and Credit.

If you complete Schedule M1ED, include the schedule with Form M1. Also, be sure to indicate the number of qualifying children in the boxes to the left of line 30.

Be sure to save your original receipts and other documentation with your tax records. The department may ask you to show such records if there is a question concerning your credit or to verify the amount you claimed.

Line 31—JOBZ jobs credit (Schedule JOBZ)

A refundable jobs credit, based on higher-paying jobs, is available to qualified businesses operating in a JOBZ zone. If you are a sole proprietor operating a qualified business, see Schedule JOBZ for details. If you complete Schedule JOBZ, include the schedule with your Form M1.

Include any credit you may have received as a partner of a partnership, shareholder of an S corporation or beneficiary of an estate or trust. You must include your Schedule KPI, KS or KF with Form M1.

Line 32—Cattle tuberculosis testing credit

If you own cattle and you incurred expenses during the year to test your cattle for tuberculosis, you may qualify for a credit of 50 percent of your total expenses. To determine your credit, follow the steps below:

- 1 Expenses you incurred to test your cattle for tuberculosis _

3 Multiply step 1 by step 2. Enter the result here and on line 32 of Form M1

Refund or amount due Lines 34–39

Line 34—Your refund

If line 33 is more than line 25, subtract line 25 from line 33, and subtract the amount, if any, on line 37. This is your 2007 Minnesota income tax refund. If the result is zero, you must still file your return.

Of the amount on line 34, you may choose to:

- 1 receive the entire refund in the mail as a paper check (skip lines 35, 36, 38 and 39),
- 2 have the entire refund deposited directly into a checking or savings account (see the line 35 instructions on page 18), or
- 3 apply all or a portion of your refund toward your 2008 estimated taxes and receive the remaining amount, if any, in the mail as a paper check (skip lines 35 and 36, and complete lines 38 and 39).

If you owe Minnesota or federal taxes, criminal fines or a debt to a state or county agency, district court, qualifying hospital or public library, the department will apply your refund to the amount you owe. If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total. Your Social Security number will be used to identify you as the correct debtor. If your debt is less than your refund, you'll receive the difference.

Generally, you must file your 2007 return no later than October 15, 2011, or your right to receive the refund lapses.

Lines 35–39

Line 35—Direct deposit of refund

If you want the refund on line 34 to be directly deposited into your checking or savings account, enter the requested information on line 35. Refer to the sample below to find the routing and account numbers.

You can find your bank's routing number and account number on the bottom of your check.

".00000000 : 0000000000000"

LBank's routing number ☐ L

Account number

The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). If your account number is less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces and symbols—and leave any unused boxes blank.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check. Your refund may also be issued as a paper check if a portion was recaptured to pay a debt you owe or an adjustment was made to your return.

By completing line 35, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

Line 36—Amount you owe

If line 25 is more than line 33, you owe additional Minnesota income tax for 2007. If the difference is \$500 or more, read the instructions for line 37 to determine line 36.

Subtract line 33 from line 25, and add the amount, if any, from line 37. Enter the result on line 36. This is the Minnesota income tax you must pay. Pay your tax using one of the methods described in *Payment options* on page 6.

If you are filing your return after April 15, 2008, a late payment penalty, a late filing penalty and interest may be due (see page 6). If you file a paper return and you include penalty and interest with your check payment, be sure to enclose the worksheet from the M60 instructions or a separate statement showing how you arrived at the penalty and interest. Do not include the penalty and interest on line 36.

Line 37—Penalty for underpayment of 2007 estimated tax (Schedule M15)

You may owe a penalty if:

- line 23 is more than line 33, and the difference is \$500 or more, or
- you did not make a required estimated tax payment on time. This is true even if you have a refund.

Complete Schedule M15, *Underpayment of Estimated Income Tax*, to determine if you owe a penalty. Enter the penalty, if any, on line 37 of Form M1. Also, subtract the penalty amount from line 34 or add it to line 36 of Form M1. The penalty will increase the tax you owe or decrease your refund amount. Include Schedule M15 with your return.

To avoid this penalty next year, you may want to make larger 2008 estimated tax payments or ask your employer to increase your withholding.

Lines 38 and 39—2008 estimated tax

If you are paying 2008 estimated tax, you may apply all or part of your 2007 refund to your 2008 estimated tax.

On line 38, enter the portion of line 34 you want refunded to you as a paper check in the mail. You cannot request direct deposit.

On line 39, enter the amount from line 34 you want applied to your 2008 estimated tax. The total of lines 38 and 39 must equal line 34.

If you are not sure whether you must pay 2008 estimated tax, read *Estimated payments* on page 7.

Before you mail your return

Sign your return

Sign and date your return. If you are married and filing a joint return, both spouses must sign. An unsigned return is not considered a valid return, and you may be subject to interest and penalties if you fail to sign. If you paid someone to prepare your return, that person must also sign.

To choose limited authority for preparer.

You may check the box at the bottom of the return to give the department your permission to discuss your tax return with this paid preparer. Checking the box does not give your preparer the authority to sign any tax documents on your behalf or to represent you at any audit or appeals conference. For these types of authorities, you must file a power of attorney. For details, see page 7.

To choose not to file electronically. If you do not want your return filed electronically, check the appropriate box at the bottom of the return when asked by your preparer. Any preparer who filed more than 100 Minnesota returns last year is required to electronically file all Minnesota returns, unless you indicate otherwise.

Include copies of federal forms

In addition to your Form M1 and all the Minnesota schedules you are required to complete, also enclose a complete copy of your 2007 federal return and all required federal schedules.

How to assemble

Organize Form M1, its schedules and other documentation—when required—in the following order:

- 1 Form M1, including page 2 if it is not printed on the back of your Form M1,
- 2 Schedule M1W showing Minnesota withholding. **Do not submit W-2, 1099 or W-2G forms with your return.**
- 3 Schedules KF, KPI and/or KS showing Minnesota income tax withheld or available credits.
- 4 Minnesota schedules according to the sequence number printed at the top of each,
- 5 At the end, place a complete copy of your federal return and schedules.
- 6 **Do not staple or tape any enclosures to your return.** If you want to ensure your papers stay together, use a paperclip.

If you do not enclose the required documentation, the department may send your return back to you so you can include them.

Make copies of all your forms and schedules. Keep the copies and your W-2 forms with your tax records at least through 2012. You will be charged a fee to request copies of your forms from the department.

Also, if you are claiming the K–12 education subtraction or credit, be sure to keep with your tax records the original receipts and other documentation to substantiate your qualifying education expenses.

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

If line 1 or line of Schedule M1WFC is:	at least le		100	300	500	700	008	1,000 1,100 1,200 1,300 1,400	1,500 1,600 1,700 1,800 1,900	2,000 2,100 2,200 2,300 2,400	2,500 2,600 2,700 2,800 2,900	3,000 3,100 3,200 3,300 3,400	3,500 3,600 3,700 3,800 3,900	4,000 4,100 4,200
r line 3 dule C is:	but less than		100	300 400 004	009	800	1,000	1,100 1,200 1,300 1,400 1,500	1,600 1,700 1,800 1,900 2,000	2,100 2,200 2,300 2,400 2,500	2,600 2,700 2,800 2,900 3,000	3,100 3,200 3,300 3,400 3,500	3,600 3,700 3,800 3,900 4,000	4,100 4,200 4,300
Single, head of household or qualifying widow(er) and you have:	no children	yo	3	7C / O	11	21 17	18	20 22 24 26 28	30 32 33 35 37	39 41 43 45	49 51 53 55 56	58 60 62 64 66	68 70 72 74 76	77 79 81
ingle, head of househol or qualifying widow(er) and you have:	one child	your credit is	4 13	21 30	90 47	55	81	89 98 106 115 123	132 140 149 157 166	174 183 191 200 208	217 225 234 242 251	259 268 276 285 293	302 310 319 327 336	344 353 361
usehold ow(er) e:	two children	s	5	35	55	75	82 92	105 115 125 135 145	155 165 175 185 195	205 215 225 235 245	255 265 275 285 295	305 315 325 335 345	355 365 375 385 395	405 415 425
Married	on children	yor	1 8	₹ N	, 11	21 17	18	20 22 24 26 28	30 32 33 35 37	39 41 43 47	49 51 53 55	58 60 62 64 66	68 70 72 74 76	77 79 81
Married filing jointly and you have:	one child	your credit is	4 13	21 30	90 47	55	81	89 98 106 115	132 140 149 157 166	174 183 191 200 208	217 225 234 242 251	259 268 276 285 293	302 310 319 327 336	344 353 361
intly	two children	S	5 15	35	45 55	65 75	32 83	105 115 125 135 145	155 165 175 185 195	205 215 225 235 245	255 265 275 285 295	305 315 325 335 345	355 365 375 385 395	405 415 425
If line 1 or line of Schedule M1WFC is:	at least		4,300	4,500	4,700	5,000	5,100	5,300 5,400 5,500 5,600 5,700	5,800 5,900 6,000 6,100 6,200	6,300 6,400 6,500 6,600 6,700	6,800 6,900 7,000 7,100 7,200	7,300 7,400 7,500 7,600 7,700	7,800 7,900 8,000 8,100 8,200	8,300 8,400 8,500 8,600 8,700
or line 3 nedule FC is:	but less than		4,400	4,600	4,800	5,000	5,200	5,400 5,500 5,600 5,700 5,800	5,900 6,000 6,100 6,200 6,300	6,400 6,500 6,600 6,700 6,800	6,900 7,000 7,100 7,200 7,300	7,400 7,500 7,600 7,700 7,800	7,900 8,000 8,100 8,200 8,300	8,400 8,500 8,600 8,700 8,800
Single, h	children	y	83	87 89 10	91	95	100	102 104 106 107	107 107 107 107	107 107 107 107	107 107 106 104 102	100 98 97 95 93	91 89 87 85 83	81 77 76 76
ingle, head of househol or qualifying widow(er) and you have:	one child	your credit	370 378	387	404	421	438 446	455 463 472 480 489	497 506 514 523 531	540 548 557 565 574	582 591 599 608 616	625 633 642 650 659	667 676 684 693 701	710 713 713 713 713
Single, head of household or qualifying widow(er) and you have:	two children	is		455 465 475	4/3	495 505	515 525	535 545 555 565 575	585 595 605 615 625	635 645 655 665 675	685 695 705 715 725	735 745 755 765	785 795 805 815 825	835 845 855 865 875
Marrie	no children	you	83	87 89 10	93	95	100	102 104 106 107	107 107 107 107	107 107 107 107	107 107 107 107	107 107 107 107	107 107 107 107	107 107 107 107
Married filing jointly and you have:	one	your credit is	370 378	395	404	421	438 446	455 463 472 480 489	497 506 514 523 531	540 548 557 565 574	582 591 599 608 616	625 633 642 650 659	667 676 684 693 701	710 713 713 713 713
ointly e:	two children	s	435 445	455 465 475	47.3	495 505	515 525	535 545 555 565 575	585 595 605 615 625	635 645 655 665	685 695 705 715 725	735 745 755 765	785 795 805 815 825	835 845 855 865 875
If line 1 or line of Schedule M1WFC is:	at least		8,800 8,900	9,000	9,200	9,400	9,600	9,800 9,900 10,000 10,100 10,200	10,300 10,400 10,500 10,600 10,700	10,800 10,900 11,000 11,100 11,200	11,300 11,400 11,500 11,600 11,700	11,800 11,900 12,000 12,100 12,200	12,300 12,400 12,500 12,600 12,700	12,800 12,900 13,000 13,100
line 1 or line 3 of Schedule M1WFC is:	but less than		8,900	9,100	9,400	9,500	9,700	9,900 10,000 10,100 10,200 10,300	10,400 10,500 10,600 10,700 10,800	10,900 11,000 11,100 11,200 11,300	11,400 11,500 11,600 11,700 11,800	11,900 12,000 12,100 12,200 12,300	12,400 12,500 12,600 12,700 12,800	12,900 13,000 13,100 13,200 13,300
Single, h or qual an	no children	×	72 70	99 99	62	58	55	53 51 49 47 45	43 41 39 37 35	33 32 30 28 26	24 22 20 18 16	14 12 11 9	3 3 0 0 0	00000
ingle, head of househol or qualifying widow(er) and you have:	- child	your credit is	713 713	713	713	713	713	713 713 713 713	713 713 713 713 713	713 713 713 713	713 713 713 713	713 713 713 713 713	713 713 713 713	713 713 713 713
Single, head of household or qualifying widow(er) and you have:	two children	is	885 895	905	935	945	965 975	985 995 1,005 1,015 1,025	1,035 1,045 1,055 1,065 1,075	1,085 1,095 1,105 1,115 1,125	1,135 1,145 1,155 1,165 1,175	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179
Marrie	no children	yo		106	100	98	93	91 89 87 85 83	81 77 76 76	72 70 68 66 64	62 60 58 56	53 51 49 47	43 41 39 37 35	33 32 30 28 26
Married filing jointly and you have:	one child	your credit is	713	713	713	713	713	713 713 713 713	713 713 713 713 713	713 713 713 713	713 713 713 713 713	713 713 713 713 713	713 713 713 713 713	713 713 713 713 713
ointly e:	two children	s		905	935	945	965 975	985 995 1,005 1,015 1,025	1,035 1,045 1,055 1,065 1,065	1,085 1,095 1,105 1,115 1,115	1,135 1,145 1,155 1,165 1,175	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179

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

20

jointly ve:	two children	• s		1,584 1,563 1,563 1,543 1,543	1,522 1,512 1,502 1,491 1,481	1,471 1,460 1,450 1,440 1,430	1,419 1,409 1,399 1,388 1,378	1,368 1,357 1,347 1,337 1,327	1,316 1,306 1,296 1,285 1,275	1,265 1,254 1,244 1,234 1,234	1,213 1,203 1,193 1,182 1,172
Married filing jointly and you have:	one child	vour credit	645 639 633 627	616 610 604 599 593	587 582 576 570 570	559 553 547 541 536	530 524 518 513 507	501 496 490 484 478	473 467 461 455 450	444 438 433 427 427	415 410 404 398 392
	no children	*	0000	00000	0000	0000	00000	00000	00000	00000	0000
Single, head of household or qualifying widow(er) and you have:	two children	* si		1,368 1,357 1,347 1,337 1,337	1,316 1,306 1,296 1,285 1,275	1,265 1,254 1,244 1,234 1,224	1,213 1,203 1,193 1,182 1,172	1,162 1,151 1,141 1,131 1,131	1,110 1,100 1,090 1,079 1,069	1,059 1,048 1,038 1,028 1,018	1,007 997 987 976 966
, head of hous lalifying widov and you have:	one child	vour credit	530 524 518 518	501 496 490 484 478	473 467 461 455 450	444 438 433 427 421	415 410 404 398 392	387 381 375 369 364	358 352 347 341	329 324 318 312 306	301 295 289 284 278
Single, he or quali	no children	*	0000	00000	0000	0000	0000	00000	00000	0000	0000
or line 3 edule -C is:	but less than	•	24,000 24,100 24,200 24,300	24,400 24,500 24,600 24,700 24,800 24,900	25,000 25,100 25,200 25,300 25,400	25,500 25,600 25,700 25,800 25,900	26,000 26,100 26,200 26,300 26,400	26,500 26,600 26,700 26,800 26,900	27,000 27,100 27,200 27,300 27,400	27,500 27,600 27,700 27,800 27,900	28,000 28,100 28,200 28,300 28,400
If line 1 or line 3 of Schedule M1WFC is:	at 	•	23,900 24,000 24,100 24,200	24,500 24,500 24,600 24,700 24,700 24,800	24,900 25,000 25,100 25,200 25,300	25,400 25,500 25,600 25,700 25,800	25,900 26,000 26,100 26,200 26,300	26,400 26,500 26,600 26,700 26,800	26,900 27,000 27,100 27,200 27,300	27,400 27,500 27,600 27,700 27,800	27,900 28,000 28,100 28,200 28,300
jointly ve:	two children	→	1,465 1,485 1,505	1,545 1,565 1,605 1,605 1,625 1,645	1,651 1,651 1,651 1,651 1,651	1,651 1,651 1,651 1,651 1,651	1,651 1,651 1,651 1,651 1,651	1,651 1,651 1,651 1,651 1,651	1,651 1,651 1,651 1,651 1,651	1,651 1,651 1,651 1,651 1,651	1,651 1,651 1,651 1,646 1,636
Married filing jointly and you have:	one child	vour credit	854 854 854 854 854	854 854 854 854 854 851	845 839 834 828	816 811 805 799 794	788 782 776 771 765	759 753 748 742 736	730 725 719 713 708	702 696 690 685 679	673 667 662 656 650
	no children	→	0000	00000	00000	0000	00000	00000	00000	00000	0000
Single, head of household or qualifying widow(er) and you have:	two children	→		1,545 1,565 1,605 1,625 1,645	1,651 1,651 1,651 1,651 1,651	1,651 1,651 1,651 1,651 1,651	1,651 1,651 1,651 1,646 1,646	1,625 1,615 1,605 1,594 1,584	1,574 1,563 1,553 1,543 1,543	1,522 1,512 1,502 1,491 1,481	1,471 1,460 1,450 1,440 1,430
t, head of hous talifying widov and you have:	one child	vour credit	788 782 776 771	759 753 748 742 736	730 725 719 713 708	702 696 690 685 679	673 667 662 656 650	645 639 633 627 622	616 610 604 599 593	587 582 576 570 564	559 553 547 541 536
Single, h or qual an	no children —	* S	0000	00000	00000	00000	00000	00000	00000	00000	00000
or line 3. hedule FC is:	but less than	•	19,500 19,600 19,700 19,800	20,000 20,100 20,200 20,300 20,400	20,500 20,600 20,700 20,800 20,900	21,000 21,100 21,200 21,300 21,400	21,500 21,600 21,700 21,800 21,900	22,000 22,100 22,200 22,300 22,400	22,500 22,600 22,700 22,800 22,900	23,000 23,100 23,200 23,300 23,400	23,500 23,600 23,700 23,800 23,900
If line 1 of Sch M1WI	at —east	•	19,400 19,500 19,600 19,700	19,800 20,000 20,100 20,200 20,300	20,400 20,500 20,600 20,700 20,800	20,900 21,000 21,100 21,200 21,300	21,400 21,500 21,600 21,700 21,800	21,900 22,000 22,100 22,200 22,300	22,400 22,500 22,600 22,700 22,800	22,900 23,000 23,100 23,200 23,300	23,400 23,500 23,600 23,700 23,800
ointly /e:	two children	→	1,179	1,179 1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,185 1,205 1,225 1,245	1,265 1,285 1,305 1,325 1,345	1,365 1,385 1,405 1,425 1,445
Married filing jointly and you have:	one Child	vour credit is	713 713 713 713	713 713 713 713 713	713 713 713 713 722	730 739 747 756 764	773 781 790 798 807	815 824 832 841 849	854 854 854 854 854	854 854 854 854 854	854 854 854 854 854
	no children	→		16 17 11 11 9	3 3 0 0 0	00000	00000	00000	00000	00000	00000
Single, head of household or qualifying widow(er) and you have:	two children	→ it is	1,179	1,179 1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,179 1,179 1,179 1,179	1,179 1,185 1,205 1,225 1,245	1,265 1,285 1,305 1,325 1,345	1,365 1,385 1,405 1,425 1,445
e, head of hous Lalifying widov and you have:	one child	vour credit is	713 713 713 713	713 713 713 713 713	713 713 713 713 722	730 739 747 756 764	773 781 790 798 807	815 824 832 841 849	854 854 854 854 851	845 839 834 828 828	816 811 805 799 794
Single, h or quali and	no children	*		00000	0000	00000	00000	00000	00000	00000	0000
or line 3 edule :C is:	but less than	•	13,400 13,500 13,600 13,700	13,800 14,000 14,100 14,200 14,300	14,400 14,500 14,600 14,700 14,800	14,900 15,000 15,100 15,200 15,300	15,400 15,500 15,600 15,700 15,800	15,900 16,000 16,100 16,200 16,300	18,000 18,100 18,200 18,300 18,400	18,500 18,600 18,700 18,800 18,900	19,000 19,100 19,200 19,300 19,400
If line 1 or line of Schedule M1WFC is:	at —east	•	13,300 13,400 13,500 13,600	13,700 13,800 13,900 14,000 14,100	14,300 14,400 14,500 14,600 14,700	14,800 14,900 15,000 15,100 15,200	15,300 15,400 15,500 15,600 15,700	15,800 15,900 16,000 16,100 16,200	16,300 18,000 18,100 18,200 18,300	18,400 18,500 18,600 18,700 18,800	18,900 19,000 19,100 19,200 19,300

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

s jointly ave:	two children		317 307 297	286 276 266 255 245	235 224 214 204 194	183 173 163 152 142	132 121 111 101 91	80 70 60 49	29	
Married filing jointly and you have:	no one child	your credit is 0 0 0 0		0000	0000	0000	0000	0000	000	
	two ildren	132	1111 101 91	80 70 60 49 39	29 18 8 0	0000	0000	0000	0000	
Single, head of household or qualifying widow(er) and you have:	one child	your credit is	000	00000	00000	00000	00000	00000	0000	
Single, b	childr —		000	0000	0000	0000	0000	0000	0000	
If line 1 or line 3 of Schedule M1WFC is:	but less than		0 36,700 0 36,800 0 36,900	0 37,000 0 37,100 0 37,200 0 37,300 0 37,400	0 37,500 0 37,600 0 37,700 0 37,800 0 37,900	0 38,000 0 38,100 0 38,200 0 38,300 0 38,400	0 38,500 0 38,600 0 38,700 0 38,800 0 38,900	0 39,000 0 39,100 0 39,200 0 39,300 0 39,400	0 39,500 0 39,600 0 39,700 0 39,800	
If line 3 of Sc M1N	at least	36,400 36,500	36,600 36,700 36,800	36,900 37,000 37,100 37,200 37,300	37,400 37,500 37,600 37,700 37,800	37,900 38,000 38,100 38,200 38,300	38,400 38,500 38,600 38,700 38,800	38,900 39,000 39,100 39,200 39,300	39,400 39,500 39,600 39,700	
jointly ave:	two children	750 739	729 719 709	698 688 678 667	647 636 626 616 606	595 585 575 564 554	544 533 523 513 503	492 482 472 461 451	441 430 420 410 400	389 379 369 358 348
Married filing jointly and you have:	one child	your credit is 0 157 0 152	0 146 0 140 0 135	129 123 117 117 112 106	0 100 0 94 0 89 0 83 0 77	0 72 0 66 0 60 0 54 0 54	0 43 0 37 0 31 0 26 0 20	0 14 0 9 0 3 0 0	0 0 0 0	0 0 0 0
	child —			11222						
, head of househ Lalifying widow(e and you have:	one two	.s	31 523 26 513 20 503	14 492 9 482 3 472 0 461 0 451	0 441 0 430 0 420 0 410 0 400	0 389 0 379 0 369 0 358 0 348	0 338 0 327 0 317 0 307 0 297	0 286 0 276 0 266 0 255 0 245	0 235 0 224 0 214 0 204 0 194	0 183 0 173 0 163 0 152 0 142
Single, head of household or qualifying widow(er) and you have:	no o children ch	your	000	00000	00000	00000	00000	00000	00000	00000
m	but less than	32,500 32,600	32,700 32,800 32,900	33,000 33,100 33,200 33,300	33,500 33,600 33,700 33,800 33,900	34,000 34,100 34,200 34,300 34,400	34,500 34,600 34,700 34,800 34,900	35,000 35,100 35,200 35,300 35,400	35,500 35,600 35,700 35,800 35,900	36,000 36,100 36,200 36,300 36,400
If line 1 or line of Schedule M1WFC is:	at least	32,400 32,500	32,600 32,700 32,800	32,900 33,000 33,100 33,200 33,300	33,400 33,500 33,600 33,700 33,800	33,900 34,000 34,100 34,200 34,300	34,400 34,500 34,600 34,700 34,800	34,900 35,000 35,100 35,200 35,300	35,400 35,500 35,600 35,700 35,800	35,900 36,000 36,100 36,200 36,300
ointly	two	1,162 1,151 1,151	1,141 1,131 1,121	1,110 1,100 1,090 1,079 1,069	1,059 1,048 1,038 1,028 1,018	1,007 997 987 976 966	956 945 935 925 915	904 894 884 873 863	853 842 832 822 812	801 791 781 770 760
Married filing jointly and you have:	one child	your	375 369 364	358 352 347 341 335	329 324 318 312 306	301 295 289 284 278	272 266 261 255 249	243 238 232 226 221	215 209 203 198 192	186 180 175 169 163
	child		000	0000	0000	0000	0000	0000	0000	0000
of househo widow(er have:	e two		1 935 5 925 9 915	3 904 8 894 2 884 6 873 1 863	5 853 9 842 3 832 8 822 2 812	6 801 0 791 5 781 9 770 3 760	7 750 2 739 6 729 0 719 5 709	9 698 3 688 7 678 2 667 6 657	0 647 4 636 9 626 3 616 7 606	2 595 6 585 0 575 4 564 9 554
Single, head of household or qualifying widow(er) and you have:	no one children child	your	0 261 0 255 0 249	0 243 0 238 0 232 0 226 0 226	0 215 0 209 0 203 0 198 0 192	0 186 0 180 0 175 0 169 0 163	0 157 0 152 0 146 0 140 0 135	0 129 0 123 0 117 0 112 0 106	0 100 0 94 0 89 0 83 0 77	0 72 0 66 0 60 0 54 0 54
	than	28,500 28,600	28,700 28,800 28,900	29,000 29,100 29,200 29,300 29,400	29,500 29,600 29,700 29,800 29,900	30,000 30,100 30,200 30,300 30,400	30,500 30,600 30,700 30,800 30,900	31,000 31,100 31,200 31,300 31,400	31,500 31,600 31,700 31,800 31,900	32,000 32,100 32,200 32,300 32,400
If line 1 or line 3 of Schedule M1WFC is:	at least les		28,600 2 28,700 2 28,800 2	28,900 29,000 29,100 29,200 29,300 29,300 29,300 29,300 29,300 29,300 29,300 29,300 20	29,400 29,500 29,600 29,700 29,800 2	29,900 30,000 30,100 30,200 30,300	30,400 30,500 30,600 30,700 30,800	30,900 31,000 31,100 31,200 31,300	31,400 3 31,500 3 31,600 3 31,700 3	31,900 32,000 32,100 32,200 32,300

	ne 10, M1 is:		and yo	u are:			ine 10, n M1 is:		and yo	u are:			ine 10, n M1 is:		and yo	u are:	
at	but	single	married		head	at	but	single		married		at	but	single	married		head
least	less than		filing jointly or	filing sepa-	of house-	least	less than		filing jointly or	filing sepa-	of house-	least	less than		filing jointly or	filing sepa-	of house-
			qualifying	rately	hold				qualifying	rately	hold				qualifying	rately	hold
		,	widow(er))					widow(er))					widow(er)		
<u></u>	\	the ta	x to ente	r on line	11 is:	+	+	the ta	x to ente	r on line	11 is:	+	+	the ta	ax to ente	r on line :	11 is:
0	20	0	0	0	0	5,000	•	270	270	270	270		10,100	538	538	538	538
20	100	3	3	3	3	5,100		276	276	276	276		10,200	543	543	543	543
100 200	200 300	8 13	8 13	8 13	8	5,200 5,300	5,300 5,400	281 286	281 286	281 286	281 286	.,	10,300 10,400	548 554	548 554	548 554	548 554
300	400	19	19	19	19	5,400		292	292	292	292		10,500	559	559	559	559
400	500	24	24	24	24	-,	-,					,	,				
						5,500	5,600	297	297	297	297	10,500	10,600	564	564	564	564
500	600	29	29	29	29	5,600		302	302	302	302		10,700	570	570	570	570
600	700	35	35	35	35	5,700	5,800	308	308	308	308		10,800	575	575	575	575
700 800	800 900	40 45	40 45	40 45	40 45	5,800 5,900	•	313 318	313 318	313 318	313 318		10,900 11,000	580 586	580 586	580 586	580 586
900	1,000	51	51	51	51	3,700	0,000	310	310	310	310	10,700	11,000	300	300	300	300
200	_,000		J1		0.1	6,000	6,100	324	324	324	324	11,000	11,100	591	591	591	591
1,000	1,100	56	56	56	56	6,100		329	329	329	329	11,100	11,200	597	597	597	597
1,100	1,200	62	62	62	62	6,200	•	334	334	334	334		11,300	602	602	602	602
1,200	1,300	67	67	67	67	6,300	6,400	340	340	340	340		11,400	607	607	607	607
1,300 1,400	1,400 1,500	72 78	72 78	72 78	72 78	6,400	6,500	345	345	345	345	11,400	11,500	613	613	613	613
1,400	1,300	70	70	70	70	6,500	6,600	350	350	350	350	11,500	11,600	618	618	618	618
1,500	1,600	83	83	83	83	6,600	•	356	356	356	356		11,700	623	623	623	623
1,600	1,700	88	88	88	88	6,700	6,800	361	361	361	361	11,700	11,800	629	629	629	629
1,700	1,800	94	94	94	94	6,800	•	366	366	366	366		11,900	634	634	634	634
1,800	1,900	99	99	99	99	6,900	7,000	372	372	372	372	11,900	12,000	639	639	639	639
1,900	2,000	104	104	104	104	7 000	7 100	377	377	277	377	12 000	12 100	645	645	645	645
2,000	2,100	110	110	110	110	7,000 7,100	•	383	383	377 383	383		12,100 12,200	645 650	650	645 650	645 650
2,100	2,200	115	115	115	115	7,200		388	388	388	388		12,300	655	655	655	655
2,200	2,300	120	120	120	120	7,300	7,400	393	393	393	393		12,400	661	661	661	661
2,300	2,400	126	126	126	126	7,400	7,500	399	399	399	399	12,400	12,500	666	666	666	666
2,400	2,500	131	131	131	131		-	40.4	40.4	40.4	40.4	10 500	10 (00				
2,500	2 600	136	136	136	136	7,500 7,600		404 409	404 409	404 409	404 409		12,600 12,700	671 677	671 677	671 677	671 677
2,600	2,600 2,700	142	142	142	142	7,700	7,800	415	415	415	415		12,700	682	682	682	682
2,700	2,800	147	147	147	147	7,800		420	420	420	420		12,900	687	687	687	687
2,800	2,900	152	152	152	152	7,900	8,000	425	425	425	425		13,000	693	693	693	693
2,900	3,000	158	158	158	158												
2 000	2.100	1.62	162	1.62	1.62	8,000	•	431	431	431	431		13,100	698	698	698	698
3,000 3,100	3,100 3,200	163 169	163 169	163 169	163 169	8,100 8,200		436 441	436 441	436 441	436 441		13,200 13,300	704 709	704 709	704 709	704 709
3,200	3,300	174	174	174	174	8,300		447	447	447	447		13,400	714	714	714	714
3,300	3,400	179	179	179	179	8,400		452	452	452	452		13,500	720	720	720	720
3,400	3,500	185	185	185	185												
						8,500		457	457	457	457		13,600	725	725	725	725
3,500	3,600 3,700	190	190	190	190 195	8,600		463	463	463	463		13,700	730	730	730	730
3,600 3,700	3,800	195 201	195 201	195 201	201	8,700 8,800		468 473	468 473	468 473	468 473		13,800 13,900	736 741	736 741	736 741	736 741
3,800	3,900	206	206	206	206	8,900		479	479	479	479		14,000	746	746	746	746
3,900	4,000	211	211	211	211												
4.000	4 100	217	217	217	217	9,000		484	484	484	484		14,100	752 757	752 757	752	752
4,000 4,100	4,100 4,200	217 222	217 222	217 222	217 222	9,100 9,200		490 495	490 495	490 495	490 495		14,200 14,300	757 762	757 762	757 762	757 762
4,200	4,300	227	227	227	227	9,300		500	500	500	500		14,400	768	768	768	768
4,300	4,400	233	233	233	233	9,400		506	506	506	506		14,500	773	773	773	773
4,400	4,500	238	238	238	238	0.505	0.666	F11	E11	F11	F1.				770	770	750
4,500	4,600	243	243	243	243	9,500 9,600		511 516	511 516	511 516	511 516		14,600 14,700	778 784	778 784	778 784	778 784
4,500	4,600 4,700	243	243	243	243	9,600		522	522	522	522		14,700	784 789	784 789	784 789	784 789
4,700	4,800	254	254	254	254	9,800		527	527	527	527		14,900	794	794	794	794
4,800	4,900	259	259	259	259		10,000	532	532	532	532		15,000	800	800	800	800
4,900	5,000	265	265	265	265												
22																	
~~																	

Form Male: Form Male:	of house- hold
	of house- hold 11 is: 1,340 1,346 1,351 1,356 1,362 1,367 1,372
Column C	1340 1,346 1,351 1,356 1,362 1,367
The tax to enter on line 11 is:	1,340 1,346 1,351 1,356 1,362 1,367 1,372
15,000 15,100 805 805 805 805 805 20,000 20,100 1,073 1,073 1,149 1,073 25,000 25,100 1,404 1,340 1,501 15,100 15,200 811 811 811 811 811 20,100 20,200 1,078 1,078 1,156 1,078 25,100 25,200 1,411 1,346 1,508 15,300 15,400 821	1,340 1,346 1,351 1,356 1,362 1,367 1,372
15,200	1,346 1,351 1,356 1,362 1,367 1,372
15,200	1,346 1,351 1,356 1,362 1,367 1,372
15,300 15,400 821 821 821 827 827 827 827 20,400 20,500 1,094 1,094 1,177 1,094 25,400 25,500 1,432 1,362 1,522	1,356 1,362 1,367 1,372
15,400 15,500 827 827 827 827 827 20,400 20,500 1,094 1,094 1,177 1,094 25,400 25,500 1,432 1,362 1,529 15,500 15,600 832 832 832 838 837 20,600 20,700 1,105 1,105 1,105 1,105 25,600 25,700 1,446 1,372 1,543 15,700 15,800 843 843 846 843 20,700 20,800 1,110 1,110 1,198 1,110 25,700 25,800 1,453 1,578 1,558 15,900 16,900 848	1,362 1,367 1,372
15,500 15,600 832 832 832 832 20,500 20,600 1,099 1,099 1,184 1,099 25,500 25,600 1,439 1,367 1,536 15,600 15,700 837 838 837 20,600 20,700 1,105 1,105 1,191 1,105 25,600 25,700 1,446 1,372 1,543 15,700 15,800 843 843 846 843 20,700 20,800 1,110 1,110 1,198 1,110 25,700 25,800 1,453 1,378 1,551 15,800 15,900 848 848 853 848 20,800 20,900 1,115 1,115 1,205 1,115 25,800 25,900 1,460 1,383 1,558 15,900 16,000 853 853 860 853 20,900 21,000 1,121 1,121 1,212 1,212 2,121 2,5900 26,000 1,467 1,388 1,555 16,000 16,100 859 859 867 859 21,000 21,100 1,126 1,126 1,219 1,126 26,000 26,000 1,467 1,388 1,555 16,100 16,200 864 864 874 864 21,100 21,200 1,132 1,132 1,226 1,132 26,100 26,200 1,481 1,399 1,579 16,200 16,300 869 869 881 869 21,200 21,300 1,137 1,137 1,233 1,137 26,200 26,300 1,481 1,499 1,593 16,400 16,500 880 880 885 885 880 21,400 21,500 1,150 1,148 1,247 1,148 26,300 26,400 1,495 1,410 1,593 16,400 16,500 880 880 885 885 21,400 21,500 1,150 1,148 1,247 1,148 26,300 26,400 1,521 1,415 1,600 16,600 886 896 916 896 916 896 21,700 21,800 1,171 1,164 1,269 1,164 26,500 26,000 1,517 1,426 1,614 16,500 16,600 886 896 916 896 21,700 21,800 1,178 1,169 1,164 26,600 26,900 1,531 1,436 1,628 16,900 910 901 901 903 923 901 21,800 21,900 1,178 1,169 1,164 26,600 26,900 1,531 1,436 1,628 16,900 91,000 907 907 930 907 21,900 22,000 1,185 1,174 1,283 1,174 26,900 27,000 1,531 1,436 1,628 17,300 17,400 928 928 928 928 928 22,300 22,400 1,213 1,196 1,311 1,196 27,000 27,000 1,552 1,453 1,669 17,300 17,400 928 928 958 928 22,200 22,300 1,206 1,190 1,318 1,201 27,000 27,500 1,587 1,479 1,680 17,700 17,500 934 934 965 934 22,400 22,500 1,221 1,339 1,217 27,000 27,500 1,587 1,479 1,684 17,000 17,500 934 934 965 934 22,400 22,500 1,221 1,339 1,217 27,700 27,800 1,587 1,479 1,689 17,900 17,900 955 955 984 955 22,800 22,900 1,241 1,212 1,339 1,217 27,700 27,800 1,591 1,491 1,699 17,900 17,900 955 955 955 955 955 924,800 22,900 1,249 1,221 1,346 1,222 27,800 27,900 1,601 1,499 1,699 17,900 17,900 955 955 955 955 925 22,800 22,900 1,249	1,367 1,372
15,600 15,700 837 837 838 837 20,600 20,700 1,105 1,105 1,105 1,105 25,600 25,700 1,446 1,372 1,543 15,700 15,800 843 848 84	1,372
15,700 15,800 843 843 846 843 20,700 20,800 1,110 1,110 1,119 1,110 25,700 25,800 1,453 1,378 1,551 15,800 15,900 848 848 853 848 20,800 20,900 1,115 1,115 1,205 1,115 15,900 16,000 853 853 860 853 20,900 21,000 1,121 1,121 1,212 1,212 25,900 25,900 1,460 1,388 1,556 16,000 16,100 859 859 867 859 21,000 21,000 1,126 1,126 1,219 1,126 26,000 26,000 1,474 1,394 1,572 16,100 16,200 864 864 874 864 21,100 21,200 1,132 1,132 1,226 1,132 26,100 26,200 1,481 1,399 1,579 16,200 16,300 869 869 881 869 21,200 21,300 1,137 1,137 1,233 1,137 26,200 26,300 1,488 1,404 1,586 16,300 16,400 875 875 888 875 21,300 21,400 1,143 1,142 1,240 1,142 26,300 26,400 1,495 1,410 1,593 16,400 16,500 880 880 885 885 21,400 21,500 1,150 1,148 1,247 1,148 26,400 26,500 1,510 1,420 1,600 16,500 16,600 885 885 902 885 21,500 21,600 1,157 1,153 1,254 1,153 26,500 26,600 1,510 1,420 1,600 16,600 16,700 891 891 909 891 21,600 21,600 1,171 1,164 1,269 1,164 26,700 26,800 1,510 1,426 1,614 16,700 16,800 896 896 916 896 21,700 21,800 1,171 1,164 1,269 1,169 26,800 26,900 1,531 1,436 1,628 16,900 17,100 912 912 937 912 22,000 21,900 1,185 1,276 1,169 26,800 27,000 1,531 1,436 1,628 17,000 17,100 912 912 937 912 22,000 22,000 1,185 1,197 1,185 27,100 27,200 27,300 1,552 1,453 1,649 17,000 17,000 934 934 965 934 22,200 22,200 1,221 1,318 1,201 27,400 27,500 1,551 1,469 1,670 17,600 17,600 939 939 972 939 22,500 22,600 1,221 1,335 1,216 27,700 27,800 1,554 1,477 1,689 1,699 17,000 17,000 955 955 994 955 22,800 2	
15,800	
15,900	1,383
16,100 16,200 864 864 874 864 21,100 21,200 1,132 1,322 1,322 26,100 26,200 1,481 1,399 1,579 16,200 16,300 869 869 881 869 21,200 21,300 1,137 1,137 1,233 1,137 26,200 26,300 1,488 1,404 1,586 16,300 16,400 875 875 888 875 21,300 21,400 1,143 1,142 1,240 1,142 26,300 26,400 1,485 1,410 1,593 16,400 16,500 880 880 895 880 21,500 21,500 1,150 1,148 1,247 1,148 26,400 26,500 26,500 1,481 1,593 16,600 16,600 885 885 902 885 21,500 21,600 1,178 1,164 1,158 26,500 26,600 1,510 1,420 1,607 16,600 16,9	1,388
16,100 16,200 864 864 874 864 21,100 21,200 1,132 1,322 1,322 26,100 26,200 1,481 1,399 1,579 16,200 16,300 869 869 881 869 21,200 21,300 1,137 1,137 1,233 1,137 26,200 26,300 1,488 1,404 1,586 16,300 16,400 875 875 888 875 21,300 21,400 1,143 1,142 1,240 1,142 26,300 26,400 1,485 1,410 1,593 16,400 16,500 880 880 895 880 21,500 21,500 1,150 1,148 1,247 1,148 26,400 26,500 26,500 1,481 1,593 16,600 16,600 885 885 902 885 21,500 21,600 1,178 1,164 1,158 26,500 26,600 1,510 1,420 1,607 16,600 16,9	1 204
16,200 16,300 869 869 881 869 21,200 21,300 1,137 1,233 1,137 26,200 26,300 1,488 1,404 1,586 16,300 16,400 875 875 888 875 21,300 21,400 1,143 1,142 1,240 1,142 26,300 26,400 1,495 1,410 1,593 16,400 16,500 880 880 895 880 21,500 21,600 1,150 1,148 1,247 1,148 26,500 26,500 1,502 1,415 1,600 16,500 16,600 885 885 902 885 21,500 21,600 1,151 1,153 1,254 1,158 26,500 26,600 1,510 1,420 1,607 16,600 16,700 891 891 909 891 21,600 21,700 21,164 1,158 1,261 1,158 2,6600 26,500 26,600 1,511 1,420 1,607	1,394 1,399
16,400 16,500 880 880 895 880 21,500 1,150 1,148 1,247 1,148 26,400 26,500 1,502 1,415 1,600 16,500 16,600 885 885 902 885 21,500 21,600 1,157 1,153 1,254 1,153 26,500 26,600 1,510 1,420 1,607 16,600 16,700 891 891 909 891 21,600 21,700 1,164 1,158 2,6600 26,600 1,517 1,420 1,601 16,800 16,900 901 901 923 901 21,800 21,900 1,178 1,169 1,276 1,169 26,800 26,900 1,531 1,436 1,628 16,900 17,000 907 907 930 907 21,900 22,100 1,180 1,290 1,180 27,000 27,100 1,545 1,447 1,642 17,000 17,100 91,200 918<	1,405
16,500 16,600 885 885 902 885 21,500 21,600 1,157 1,153 1,254 1,153 26,500 26,600 1,510 1,420 1,607 16,600 16,700 891 891 909 891 21,600 21,700 1,164 1,158 1,261 1,158 26,600 26,700 1,517 1,426 1,614 16,700 16,800 896 896 916 896 21,700 21,800 1,171 1,164 1,269 1,164 26,700 26,800 1,524 1,431 1,621 16,800 16,900 901 901 923 901 21,800 21,900 1,178 1,169 1,276 1,169 26,800 26,900 1,531 1,436 1,628 16,900 17,000 907 907 930 907 21,900 22,000 1,185 1,174 1,283 1,174 26,900 27,000 1,531 1,436 1,628 17,000 17,100 912 912 937 912 22,000 22,	1,412
16,600 16,700 891 891 909 891 21,600 21,700 1,164 1,158 1,261 1,158 26,600 26,700 1,517 1,426 1,614 16,700 16,800 896 896 916 896 21,700 21,800 1,171 1,164 1,269 1,164 26,700 26,800 1,524 1,431 1,621 16,800 16,900 901 901 923 901 21,800 21,900 21,170 1,178 1,169 1,276 1,169 26,800 26,900 1,531 1,436 1,628 16,900 17,000 907 907 930 907 21,900 22,000 1,185 1,276 1,169 26,800 26,900 1,531 1,436 1,628 17,000 17,100 912 912 937 912 22,000 22,100 1,192 1,180 1,290 1,180 27,000 27,100 1,545 1,447 1,642 17,100 17,200 918 918 944 918 22,100 22	1,419
16,600 16,700 891 891 909 891 21,600 21,700 1,164 1,158 1,261 1,158 26,600 26,700 1,517 1,426 1,614 16,700 16,800 896 896 916 896 21,700 21,800 1,171 1,164 1,269 1,164 26,700 26,800 1,524 1,431 1,621 16,800 16,900 901 901 923 901 21,800 21,900 1,178 1,169 1,276 1,169 26,800 26,900 1,531 1,436 1,628 16,900 17,000 907 907 930 907 21,900 22,000 1,185 1,274 1,283 1,174 26,800 26,900 1,531 1,436 1,628 17,000 17,100 912 912 937 912 22,000 22,100 1,192 1,180 1,290 1,180 27,000 27,100 1,545 1,447 1,642 17,100 17,200 918 918 944 918 22,100 22,	1,426
16,800 16,900 901 901 923 901 21,800 21,900 1,178 1,169 1,276 1,169 26,800 26,900 1,531 1,436 1,628 16,900 17,000 907 907 930 907 21,900 22,000 1,185 1,174 1,283 1,174 26,900 27,000 1,538 1,442 1,635 17,000 17,100 912 912 937 912 22,000 22,100 1,180 1,290 1,180 27,000 27,100 1,545 1,447 1,642 17,100 17,200 918 918 944 918 22,100 22,200 1,180 1,297 1,185 27,100 27,200 1,552 1,453 1,649 17,200 17,300 923 923 951 923 22,200 22,300 1,206 1,190 1,304 1,190 27,200 27,300 1,559 1,458 1,656 17,300 17,400 928 928 928 928 22,300 22,400 1,213 1,	1,433
16,900 17,000 907 907 930 907 21,900 22,000 1,185 1,174 1,283 1,174 26,900 27,000 1,538 1,442 1,635 17,000 17,100 912 912 937 912 22,000 22,100 1,180 1,290 1,180 1,290 1,180 27,000 27,100 1,545 1,447 1,642 17,100 17,200 918 918 944 918 22,100 22,200 1,199 1,185 1,297 1,185 27,100 27,200 1,552 1,453 1,649 17,200 17,300 923 923 951 923 22,200 22,300 1,206 1,190 1,304 1,190 27,200 27,300 1,559 1,458 1,656 17,300 17,400 928 928 928 928 22,300 22,400 1,213 1,196 1,311 1,196 27,300 27,400 1,566 1,463 1,663 17,400 17,500 934 934 965 934 22,5	1,440
17,000 17,100 912 912 937 912 22,000 22,100 1,192 1,180 1,290 1,180 27,000 27,100 1,545 1,447 1,642 17,100 17,200 918 918 944 918 22,100 22,200 1,199 1,185 1,297 1,185 27,100 27,200 1,552 1,453 1,649 17,200 17,300 923 923 951 923 22,200 22,300 1,206 1,190 1,304 1,190 27,200 27,300 1,559 1,458 1,656 17,300 17,400 928 928 958 928 22,300 22,400 1,213 1,196 1,311 1,196 27,300 27,400 1,566 1,463 1,663 17,400 17,500 934 934 965 934 22,400 22,500 1,220 1,201 1,318 1,201 27,400 27,500 1,573 1,469 1,670 17,600 17,700 944 944 979 944 22,600 22,700 1,235 1,212 1,332 1,212 27,600 27,700 1,587 1,479 1,684 17,700 17,800 950 950 987 950 22,700 22,800 1,242 1,217 1,339 1,217 27,700 27,800 1,594 1,485 1,692 17,800 17,900 955 955 994 955 22,800 22,900 1,249 1,222 1,346 1,222 27,800 27,900 1,601 1,490 1,699	1,447 1,454
17,100 17,200 918 918 944 918 22,100 22,200 1,199 1,185 1,297 1,185 27,100 27,200 1,552 1,453 1,649 17,200 17,300 923 923 951 923 22,200 22,300 1,206 1,190 1,304 1,190 27,200 27,300 1,559 1,458 1,666 17,300 17,400 928 928 958 928 22,300 22,400 1,213 1,196 1,311 1,196 27,300 27,400 1,566 1,463 1,663 17,400 17,500 934 934 965 934 22,400 22,500 1,220 1,201 1,318 1,201 27,400 27,500 1,573 1,469 1,670 17,500 17,600 939 939 972 939 22,500 22,600 1,228 1,206 1,325 1,206 27,500 27,500 1,580 1,474 1,677 17,600 17,700 944 944 979 944 22,600 22,	1,434
17,200 17,300 923 923 951 923 22,200 22,300 1,206 1,190 1,304 1,190 27,200 27,300 1,559 1,458 1,656 17,300 17,400 928 928 958 928 22,300 22,400 1,213 1,196 1,311 1,196 27,300 27,400 1,566 1,463 1,663 17,400 17,500 934 934 965 934 22,400 22,500 1,220 1,201 1,318 1,201 27,400 27,500 1,573 1,469 1,670 17,500 17,600 939 939 972 939 22,500 22,600 1,228 1,206 1,325 1,206 27,500 27,500 1,580 1,474 1,677 17,600 17,700 944 944 979 944 22,600 22,700 1,235 1,212 1,332 1,212 27,600 27,700 1,587 1,479 1,684 17,700 17,800 950 950 987 950 22,700 22,	1,461
17,300 17,400 928 928 958 928 22,300 22,400 1,213 1,196 1,311 1,196 27,300 27,400 1,566 1,463 1,663 17,400 17,500 934 934 965 934 22,400 22,500 1,220 1,201 1,318 1,201 27,400 27,500 1,573 1,469 1,670 17,500 17,600 939 939 972 939 22,500 22,600 1,228 1,206 1,325 1,206 27,500 27,600 1,580 1,474 1,677 17,600 17,700 944 944 979 944 22,600 22,700 1,235 1,212 1,332 1,212 27,600 27,700 1,587 1,479 1,684 17,700 17,800 950 950 987 950 22,700 22,800 1,242 1,217 1,339 1,217 27,700 27,800 1,594 1,485 1,692 17,800 17,900 955 955 994 955 22,800 22,	1,468
17,400 17,500 934 934 965 934 22,400 22,500 1,220 1,201 1,318 1,201 27,400 27,500 1,573 1,469 1,670 17,500 17,600 939 939 972 939 22,500 22,600 1,228 1,206 1,325 1,206 27,500 27,500 27,600 1,580 1,474 1,677 17,600 17,700 944 944 979 944 22,600 22,700 1,235 1,212 1,332 1,212 27,600 27,700 1,587 1,479 1,684 17,700 17,800 950 950 987 950 22,700 22,800 1,242 1,217 1,339 1,217 27,700 27,800 1,594 1,485 1,692 17,800 17,900 955 955 994 955 22,800 22,900 1,249 1,222 1,346 1,222 27,800 27,900 1,601 1,490 1,699	1,475 1,482
17,600 17,700 944 944 979 944 22,600 22,700 1,235 1,212 1,332 1,212 27,600 27,700 1,587 1,479 1,684 17,700 17,800 950 950 987 950 22,700 22,800 1,242 1,217 1,339 1,217 27,700 27,800 27,800 1,694 1,485 1,692 17,800 17,900 955 955 994 955 22,800 22,900 1,249 1,222 1,346 1,222 27,800 27,900 1,601 1,490 1,699	1,489
17,600 17,700 944 944 979 944 22,600 22,700 1,235 1,212 1,332 1,212 27,600 27,700 1,587 1,479 1,684 17,700 17,800 950 950 987 950 22,700 22,800 1,242 1,217 1,339 1,217 27,700 27,800 27,800 1,694 1,485 1,692 17,800 17,900 955 955 994 955 22,800 22,900 1,249 1,222 1,346 1,222 27,800 27,900 1,601 1,490 1,699	1,496
17,800 17,900 955 955 994 955 22,800 22,900 1,249 1,222 1,346 1,222 27,800 27,900 1,601 1,490 1,699	1,503
	1,510
17,900 18,000 900 900 1,001 900 22,900 23,000 1,228 1,333 1,228 27,900 28,000 1,008 1,493 1,700	1,518
	1,525
18,000 18,100 966 966 1,008 966 23,000 23,100 1,263 1,233 1,360 1,233 28,000 28,100 1,615 1,501 1,713	1,532
18,100 18,200 971 971 1,015 971 23,100 23,200 1,270 1,239 1,367 1,239 28,100 28,200 1,622 1,506 1,720	1,539
18,200 18,300 976 976 1,022 976 23,200 23,300 1,277 1,244 1,374 1,244 28,200 28,300 1,629 1,511 1,727 18,300 18,400 982 982 1,029 982 23,300 23,400 1,284 1,249 1,381 1,249 28,300 28,400 1,636 1,517 1,734	1,546 1,553
18,400 18,500 987 987 1,036 987 23,400 23,500 1,291 1,255 1,388 1,255 28,400 28,500 1,643 1,522 1,741	1,560
18,500 18,600 992 992 1,043 992 23,500 23,600 1,298 1,260 1,395 1,260 28,500 28,600 1,651 1,527 1,748	1,567
18,600 18,700 998 998 1,050 998 23,600 23,700 1,305 1,265 1,402 1,265 28,600 28,700 1,658 1,533 1,755	1,574
18,700 18,800 1,003 1,003 1,057 1,003 23,700 23,800 1,312 1,271 1,410 1,271 28,700 28,800 1,665 1,538 1,762	1,581
18,800 18,900 1,008 1,008 1,008 1,008 23,800 23,900 1,319 1,276 1,417 1,276 28,800 28,900 1,672 1,543 1,769	1,588
18,900 19,000 1,014 1,014 1,071 1,014 23,900 24,000 1,326 1,281 1,424 1,281 28,900 29,000 1,679 1,549 1,776	1,595
19,000 19,100 1,019 1,019 1,078 1,019 24,000 24,100 1,333 1,287 1,431 1,287 29,000 29,100 1,686 1,554 1,783	1,602
19,100 19,200 1,025 1,025 1,085 1,025 24,100 24,200 1,340 1,292 1,438 1,292 29,100 29,200 1,693 1,560 1,790	1,609
19,200 19,300 1,030 1,030 1,092 1,030 24,200 24,300 1,347 1,297 1,445 1,297 29,200 29,300 1,700 1,565 1,797 19,300 19,400 1,035 1,035 1,099 1,035 24,300 24,400 1,354 1,303 1,452 1,303 29,300 29,400 1,707 1,570 1,804	1,616 1,623
19,400 19,500 1,041 1,06 1,041 24,400 24,500 1,361 1,308 1,459 1,308 29,400 29,500 1,714 1,576 1,811	1,630
19,500 19,600 1,046 1,046 1,113 1,046 24,500 24,600 1,369 1,313 1,466 1,313 29,500 29,600 1,721 1,581 1,818 19,600 19,700 1,051 1,051 1,120 1,051 1,20 1,051 1,20 1,051 1,20 1,051 1,20 1,051 1,20 1,051 1,20 1,051 1,20 1,051 1,20 1,051 1,20 1,051 1	1,637
19,600 19,700 1,051 1,051 1,120 1,051 24,600 24,700 1,376 1,319 1,473 1,319 29,600 29,700 1,728 1,586 1,825 19,700 19,800 1,057 1,057 1,128 1,057 24,700 24,800 1,383 1,324 1,480 1,324 29,700 29,800 1,735 1,592 1,833	1,644 1,651
19,800 19,900 1,062 1,062 1,135 1,062 24,800 24,900 1,390 1,329 1,487 1,329 29,800 29,900 1,742 1,597 1,840	
19,900 20,000 1,067 1,067 1,142 1,067 24,900 25,000 1,397 1,335 1,494 1,335 29,900 30,000 1,749 1,602 1,847	1,659
	1,659 1,666

If line 10, Form M1 is:	and you are:	If line 10, Form M1 is:	and you are:	If line 10, Form M1 is:	and you are:
at but least less	single married married head filing filing of	at but least less	single married married head filing filing of	at but least less	single married married head filing filing of
than	filing filing of jointly or sepa- house- qualifying rately hold	than	filing filing of jointly or sepa- house- qualifying rately hold	than	filing filing of jointly or sepa- house- qualifying rately hold
	widow(er)		widow(er)		widow(er)
+ +	the tax to enter on line 11 is:	+ +	the tax to enter on line 11 is:	+ +	the tax to enter on line 11 is:
30,000 30,100	1,756 1,608 1,854 1,673	35,000 35,100	2,109 1,941 2,206 2,025	40,000 40,100	2,461 2,294 2,559 2,378
30,100 30,200 30,200 30,300	1,763 1,613 1,861 1,680 1,770 1,618 1,868 1,687	35,100 35,200 35,200 35,300	2,116 1,949 2,213 2,032 2,123 1,956 2,220 2,039	40,100 40,200 40,200 40,300	2,468 2,301 2,566 2,385 2,475 2,308 2,573 2,392
30,300 30,400	1,777 1,624 1,875 1,694	35,300 35,400	2,130 1,963 2,227 2,046	40,300 40,400	2,482 2,315 2,580 2,399
30,400 30,500	1,784 1,629 1,882 1,701	35,400 35,500	2,137 1,970 2,234 2,053	40,400 40,500	2,489 2,322 2,587 2,406
30,500 30,600	1,792 1,634 1,889 1,708	35,500 35,600	2,144 1,977 2,241 2,060	40,500 40,600	2,497 2,329 2,594 2,413
30,600 30,700 30,700 30,800	1,799 1,640 1,896 1,715 1,806 1,645 1,903 1,722	35,600 35,700 35,700 35,800	2,151 1,984 2,248 2,067 2,158 1,991 2,256 2,074	40,600 40,700	2,504 2,336 2,601 2,420 2,511 2,343 2,608 2,427
30,800 30,900	1,813 1,650 1,910 1,729	35,800 35,900	2,165 1,998 2,263 2,082	40,700 40,800 40,800 40,900	2,511 2,343 2,608 2,427 2,518 2,350 2,615 2,434
30,900 31,000	1,820 1,656 1,917 1,736	35,900 36,000	2,172 2,005 2,270 2,089	40,900 41,000	2,525 2,357 2,622 2,441
31,000 31,100	1,827 1,661 1,924 1,743	36,000 36,100	2,179 2,012 2,277 2,096	41,000 41,100	2,532 2,364 2,629 2,448
31,100 31,200	1,834 1,667 1,931 1,750	36,100 36,200	2,186 2,019 2,284 2,103	41,100 41,200	2,539 2,372 2,636 2,455
31,200 31,300 31,300 31,400	1,841 1,674 1,938 1,757 1,848 1,681 1,945 1,764	36,200 36,300 36,300 36,400	2,193 2,026 2,291 2,110 2,200 2,033 2,298 2,117	41,200 41,300 41,300 41,400	2,546 2,379 2,643 2,462 2,553 2,386 2,650 2,469
31,400 31,500	1,855 1,688 1,952 1,771	36,400 36,500	2,207 2,040 2,305 2,124	41,400 41,500	2,560 2,393 2,657 2,476
31,500 31,600	1,862 1,695 1,959 1,778	36,500 36,600	2,215 2,047 2,312 2,131	41,500 41,600	2,567 2,400 2,664 2,483
31,600 31,700	1,869 1,702 1,966 1,785	36,600 36,700	2,222 2,054 2,319 2,138	41,600 41,700	2,574 2,407 2,671 2,490
31,700 31,800 31,800 31,900	1,876 1,709 1,974 1,792 1,883 1,716 1,981 1,800	36,700 36,800 36,800 36,900	2,229 2,061 2,326 2,145 2,236 2,068 2,333 2,152	41,700 41,800 41,800 41,900	2,581 2,414 2,679 2,497 2,588 2,421 2,686 2,505
31,900 32,000	1,890 1,723 1,988 1,807	36,900 37,000	2,243 2,075 2,340 2,159	41,900 42,000	2,595 2,428 2,693 2,512
32,000 32,100	1,897 1,730 1,995 1,814	37,000 37,100	2,250 2,082 2,347 2,166	42,000 42,100	2,602 2,435 2,700 2,519
32,100 32,200	1,904 1,737 2,002 1,821	37,100 37,200	2,257 2,090 2,354 2,173	42,100 42,200	2,609 2,442 2,707 2,526
32,200 32,300	1,911 1,744 2,009 1,828	37,200 37,300 37,300 37,400	2,264 2,097 2,361 2,180	42,200 42,300	2,616 2,449 2,714 2,533
32,300 32,400 32,400 32,500	1,918 1,751 2,016 1,835 1,925 1,758 2,023 1,842	37,300 37,400 37,400 37,500	2,271 2,104 2,368 2,187 2,278 2,111 2,375 2,194	42,300 42,400 42,400 42,500	2,623 2,456 2,721 2,540 2,630 2,463 2,728 2,547
32,500 32,600	1,933 1,765 2,030 1,849	37,500 37,600	2,285 2,118 2,382 2,201	42,500 42,600	2,638 2,470 2,735 2,554
32,600 32,700	1,940 1,772 2,037 1,856	37,600 37,700	2,292 2,125 2,389 2,208	42,600 42,700	2,645 2,477 2,742 2,561
32,700 32,800 32,800 32,900	1,947 1,779 2,044 1,863 1,954 1,786 2,051 1,870	37,700 37,800 37,800 37,900	2,299 2,132 2,397 2,215 2,306 2,139 2,404 2,223	42,700 42,800 42,800 42,900	2,652 2,484 2,749 2,568 2,659 2,491 2,756 2,575
32,900 33,000	1,961 1,793 2,058 1,877	37,900 38,000	2,313 2,146 2,411 2,230	42,900 43,000	2,666 2,498 2,763 2,582
33,000 33,100	1,968 1,800 2,065 1,884	38,000 38,100	2,320 2,153 2,418 2,237	43,000 43,100	2,673 2,505 2,770 2,589
33,100 33,200	1,975 1,808 2,072 1,891	38,100 38,200	2,327 2,160 2,425 2,244	43,100 43,200	2,680 2,513 2,777 2,596
33,200 33,300 33,300 33,400	1,982 1,815 2,079 1,898 1,989 1,822 2,086 1,905	38,200 38,300 38,300 38,400	2,334 2,167 2,432 2,251 2,341 2,174 2,439 2,258	43,200 43,300 43,300 43,400	2,687 2,520 2,784 2,603 2,694 2,527 2,791 2,610
33,400 33,500	1,996 1,829 2,093 1,912	38,400 38,500	2,348 2,181 2,446 2,265	43,400 43,500	2,701 2,534 2,798 2,617
33,500 33,600	2,003 1,836 2,100 1,919	38,500 38,600	2,356 2,188 2,453 2,272	43,500 43,600	2,708 2,541 2,805 2,624
33,600 33,700	2,010 1,843 2,107 1,926	38,600 38,700	2,363 2,195 2,460 2,279	43,600 43,700	2,715 2,548 2,812 2,631
33,700 33,800 33,800 33,900	2,017 1,850 2,115 1,933 2,024 1,857 2,122 1,941	38,700 38,800 38,800 38,900	2,370 2,202 2,467 2,286 2,377 2,209 2,474 2,293	43,700 43,800 43,800 43,900	2,722 2,555 2,820 2,638 2,729 2,562 2,827 2,646
33,900 34,000	2,031 1,864 2,129 1,948	38,900 39,000	2,384 2,216 2,481 2,300	43,900 44,000	2,736 2,569 2,834 2,653
34,000 34,100	2,038 1,871 2,136 1,955	39,000 39,100	2,391 2,223 2,488 2,307	44,000 44,100	2,743 2,576 2,841 2,660
34,100 34,200 34,200 34,300	2,045 1,878 2,143 1,962 2,052 1,885 2,150 1,969	39,100 39,200 39,200 39,300	2,398 2,231 2,495 2,314 2,405 2,238 2,502 2,321	44,100 44,200 44,200 44,300	2,750 2,583 2,848 2,667 2,757 2,590 2,855 2,674
34,200 34,300 34,400	2,052 1,885 2,150 1,969 2,059 1,892 2,157 1,976	39,200 39,300 39,300 39,400	2,405 2,238 2,502 2,321 2,412 2,245 2,509 2,328	44,200 44,300 44,400	2,757 2,590 2,855 2,674 2,764 2,597 2,862 2,681
34,400 34,500	2,066 1,899 2,164 1,983	39,400 39,500	2,419 2,252 2,516 2,335	44,400 44,500	2,771 2,604 2,869 2,688
34,500 34,600	2,074 1,906 2,171 1,990	39,500 39,600	2,426 2,259 2,523 2,342	44,500 44,600	2,779 2,611 2,876 2,695
34,600 34,700	2,081 1,913 2,178 1,997	39,600 39,700	2,433 2,266 2,530 2,349	44,600 44,700	2,786 2,618 2,883 2,702
34,700 34,800 34,800 34,900	2,088 1,920 2,185 2,004 2,095 1,927 2,192 2,011	39,700 39,800 39,800 39,900	2,440 2,273 2,538 2,356 2,447 2,280 2,545 2,364	44,700 44,800 44,800 44,900	2,793 2,625 2,890 2,709 2,800 2,632 2,897 2,716
34,900 35,000	2,102 1,934 2,199 2,018	39,900 40,000	2,454 2,287 2,552 2,371	44,900 45,000	2,807 2,639 2,904 2,723
24					

If line 10,	and you are:	If line 10,	and you are:	If line 10,	and you are:
Form M1 is:		Form M1 is:		Form M1 is:	
at but least less	single married married head filing filing of	at but least less	single married married head filing filing of	at but least less	single married married head filing filing of
than	jointly or sepa- house- qualifying rately hold	than	jointly or sepa- house- qualifying rately hold	than	jointly or sepa- house- qualifying rately hold
	widow(er)		widow(er)		widow(er)
↓ ↓	the tax to enter on line 11 is:	↓	the tax to enter on line 11 is:	1	the tax to enter on line 11 is:
45,000 45,100	2,814 2,646 2,911 2,730	50,000 50,100	3,166 2,999 3,264 3,083	55,000 55,100	3,519 3,351 3,616 3,435
45,100 45,200	2,821 2,654 2,918 2,737	50,100 50,200	3,173 3,006 3,271 3,090	55,100 55,200	3,526 3,359 3,623 3,442
45,200 45,300	2,828 2,661 2,925 2,744	50,200 50,300	3,180 3,013 3,278 3,097	55,200 55,300	3,533 3,366 3,630 3,449
45,300 45,400	2,835 2,668 2,932 2,751	50,300 50,400	3,187 3,020 3,285 3,104	55,300 55,400	3,540 3,373 3,637 3,456
45,400 45,500	2,842 2,675 2,939 2,758	50,400 50,500	3,194 3,027 3,292 3,111	55,400 55,500	3,547 3,380 3,644 3,463
45,500 45,600	2,849 2,682 2,946 2,765	50,500 50,600	3,202 3,034 3,299 3,118	55,500 55,600	3,554 3,387 3,651 3,470
45,600 45,700	2,856 2,689 2,953 2,772	50,600 50,700	3,209 3,041 3,306 3,125	55,600 55,700	3,561 3,394 3,658 3,477
45,700 45,800 45,800 45,900	2,863 2,696 2,961 2,779 2,870 2,703 2,968 2,787	50,700 50,800 50,800 50,900	3,216 3,048 3,313 3,132 3,223 3,055 3,320 3,139	55,700 55,800 55,800 55,900	3,568 3,401 3,666 3,484 3,575 3,408 3,673 3,492
45,900 46,000	2,877 2,710 2,975 2,794	50,900 51,000	3,230 3,062 3,327 3,146	55,900 56,000	3,582 3,415 3,680 3,499
46,000 46,100	2,884 2,717 2,982 2,801	51,000 51,100	3,237 3,069 3,334 3,153	56,000 56,100	3,589 3,422 3,687 3,506
46,100 46,200 46,200 46,300	2,891 2,724 2,989 2,808 2,898 2,731 2,996 2,815	51,100 51,200	3,244 3,077 3,341 3,160 3,251 3,084 3,348 3,167	56,100 56,200 56,200 56,300	3,596 3,429 3,694 3,513 3,603 3,436 3,701 3,520
46,300 46,400	2,898 2,731 2,996 2,815 2,905 2,738 3,003 2,822	51,200 51,300 51,300 51,400	3,251 3,084 3,348 3,167 3,258 3,091 3,355 3,174	56,200 56,300 56,300 56,400	3,603 3,436 3,701 3,520 3,610 3,443 3,708 3,527
46,400 46,500	2,912 2,745 3,010 2,829	51,400 51,500	3,265 3,098 3,362 3,181	56,400 56,500	3,617 3,450 3,715 3,534
46,500 46,600	2,920 2,752 3,017 2,836	51,500 51,600	3,272 3,105 3,369 3,188 3,270 3,112 3,276 3,105	56,500 56,600	3,625 3,457 3,722 3,541
46,600 46,700 46,700 46,800	2,927 2,759 3,024 2,843 2,934 2,766 3,031 2,850	51,600 51,700 51,700 51,800	3,279 3,112 3,376 3,195 3,286 3,119 3,384 3,202	56,600 56,700 56,700 56,800	3,632 3,464 3,729 3,548 3,639 3,471 3,736 3,555
46,800 46,900	2,941 2,773 3,038 2,857	51,800 51,900	3,293 3,126 3,391 3,210	56,800 56,900	3,646 3,478 3,743 3,562
46,900 47,000	2,948 2,780 3,045 2,864	51,900 52,000	3,300 3,133 3,398 3,217	56,900 57,000	3,653 3,485 3,750 3,569
47,000 47,100	2,955 2,787 3,052 2,871	52,000 52,100	3,307 3,140 3,405 3,224	57,000 57,100	3,660 3,492 3,757 3,576
47,100 47,200	2,962 2,795 3,059 2,878	52,100 52,200	3,314 3,147 3,412 3,231	57,100 57,200	3,667 3,500 3,764 3,583
47,200 47,300	2,969 2,802 3,066 2,885	52,200 52,300	3,321 3,154 3,419 3,238	57,200 57,300	3,674 3,507 3,771 3,590
47,300 47,400	2,976 2,809 3,073 2,892	52,300 52,400	3,328 3,161 3,426 3,245	57,300 57,400	3,681 3,514 3,778 3,597
47,400 47,500	2,983 2,816 3,080 2,899	52,400 52,500	3,335 3,168 3,433 3,252	57,400 57,500	3,688 3,521 3,785 3,604
47,500 47,600	2,990 2,823 3,087 2,906	52,500 52,600	3,343 3,175 3,440 3,259	57,500 57,600	3,695 3,528 3,792 3,611
47,600 47,700	2,997 2,830 3,094 2,913	52,600 52,700	3,350 3,182 3,447 3,266	57,600 57,700	3,702 3,535 3,799 3,618
47,700 47,800 47,800 47,900	3,004 2,837 3,102 2,920 3,011 2,844 3,109 2,928	52,700 52,800 52,800 52,900	3,357 3,189 3,454 3,273 3,364 3,196 3,461 3,280	57,700 57,800 57,800 57,900	3,709 3,542 3,807 3,625 3,716 3,549 3,814 3,633
47,900 48,000	3,018 2,851 3,116 2,935	52,900 53,000	3,371 3,203 3,468 3,287	57,900 58,000	3,723 3,556 3,821 3,640
48,000 48,100	3,025 2,858 3,123 2,942	53,000 53,100	3,378 3,210 3,475 3,294 3,385 3,218 3,482 3,301	58,000 58,100	3,730 3,563 3,828 3,647 3,737 3,570 3,835 3,654
48,100 48,200 48,200 48,300	3,032 2,865 3,130 2,949 3,039 2,872 3,137 2,956	53,100 53,200 53,200 53,300	3,385 3,218 3,482 3,301 3,392 3,225 3,489 3,308	58,100 58,200 58,200 58,300	3,737 3,570 3,835 3,654 3,744 3,577 3,842 3,661
48,300 48,400	3,046 2,879 3,144 2,963	53,300 53,400	3,399 3,232 3,496 3,315	58,300 58,400	3,751 3,584 3,849 3,668
48,400 48,500	3,053 2,886 3,151 2,970	53,400 53,500	3,406 3,239 3,503 3,322	58,400 58,500	3,758 3,591 3,856 3,675
48,500 48,600	3,061 2,893 3,158 2,977	53,500 53,600	3,413 3,246 3,510 3,329	58,500 58,600	3,766 3,598 3,863 3,682
48,600 48,700	3,068 2,900 3,165 2,984	53,600 53,700	3,420 3,253 3,517 3,336	58,600 58,700	3,773 3,605 3,870 3,689
48,700 48,800	3,075 2,907 3,172 2,991	53,700 53,800	3,427 3,260 3,525 3,343	58,700 58,800	3,780 3,612 3,877 3,696
48,800 48,900	3,082 2,914 3,179 2,998	53,800 53,900	3,434 3,267 3,532 3,351	58,800 58,900	3,787 3,619 3,884 3,703
48,900 49,000	3,089 2,921 3,186 3,005	53,900 54,000	3,441 3,274 3,539 3,358	58,900 59,000	3,794 3,626 3,891 3,710
49,000 49,100	3,096 2,928 3,193 3,012	54,000 54,100	3,448 3,281 3,546 3,365	59,000 59,100	3,801 3,633 3,898 3,717
49,100 49,200	3,103 2,936 3,200 3,019	54,100 54,200	3,455 3,288 3,553 3,372	59,100 59,200	3,808 3,641 3,905 3,724
49,200 49,300 49,300 49,400	3,110 2,943 3,207 3,026 3,117 2,950 3,214 3,033	54,200 54,300 54,300 54,400	3,462 3,295 3,560 3,379 3,469 3,302 3,567 3,386	59,200 59,300 59,300 59,400	3,815 3,648 3,912 3,731 3,822 3,655 3,919 3,738
49,400 49,500	3,124 2,957 3,221 3,040	54,400 54,500	3,476 3,309 3,574 3,393	59,400 59,500	3,829 3,662 3,926 3,745
40 500 40 600	2 121 2 064 2 220 2 247	E4 E00 E4 C00	2 404 2 216 2 501 2 400	E0 E00 E0 (00	2 026 2 660 2 022 2 772
49,500 49,600 49,600 49,700	3,131 2,964 3,228 3,047 3,138 2,971 3,235 3,054	54,500 54,600 54,600 54,700	3,484 3,316 3,581 3,400 3,491 3,323 3,588 3,407	59,500 59,600 59,600 59,700	3,836 3,669 3,933 3,752 3,843 3,676 3,940 3,759
49,700 49,800	3,145 2,978 3,243 3,061	54,700 54,800	3,498 3,330 3,595 3,414	59,700 59,800	3,850 3,683 3,948 3,766
49,800 49,900	3,152 2,985 3,250 3,069	54,800 54,900	3,505 3,337 3,602 3,421	59,800 59,900	3,857 3,690 3,955 3,774
49,900 50,000	3,159 2,992 3,257 3,076	54,900 55,000	3,512 3,344 3,609 3,428	59,900 60,000	3,864 3,697 3,962 3,781
					25

If line 10,	and you are:	If line 10,	and you are:	If line 10,	and you are:
Form M1 is:	una you area	Form M1 is:		Form M1 is:	
at but least less	single married married head filing filing of	at but least less	single married married head filing filing of	at but least less	single married married head filing filing of
than	jointly or sepa- house- qualifying rately hold	than	jointly or sepa- house- qualifying rately hold	than	jointly or sepa- house- qualifying rately hold
	widow(er)		widow(er)		widow(er)
+ +	the tax to enter on line 11 is:	+ +	the tax to enter on line 11 is:	<u></u>	the tax to enter on line 11 is:
60,000 60,100	3,871 3,704 3,969 3,788	65,000 65,100	4,224 4,056 4,347 4,140	70,000 70,100	4,577 4,409 4,739 4,493
60,100 60,200	3,878 3,711 3,976 3,795	65,100 65,200	4,231 4,064 4,354 4,147	70,100 70,200	4,585 4,416 4,747 4,500 4,502 4,423 4,755 4,507
60,200 60,300 60,300 60,400	3,885 3,718 3,983 3,802 3,892 3,725 3,990 3,809	65,200 65,300 65,300 65,400	4,238 4,071 4,362 4,154 4,245 4,078 4,370 4,161	70,200 70,300 70,300 70,400	4,592 4,423 4,755 4,507 4,600 4,430 4,763 4,514
60,400 60,500	3,899 3,732 3,997 3,816	65,400 65,500	4,252 4,085 4,378 4,168	70,400 70,500	4,608 4,437 4,770 4,521
60,500 60,600	3,907 3,739 4,004 3,823	65,500 65,600	4,259 4,092 4,386 4,175	70,500 70,600	4,616 4,444 4,778 4,528
60,600 60,700 60,700 60,800	3,914 3,746 4,011 3,830 3,921 3,753 4,018 3,837	65,600 65,700 65,700 65,800	4,266 4,099 4,394 4,182 4,273 4,106 4,401 4,189	70,600 70,700 70,700 70,800	4,624 4,451 4,786 4,535 4,632 4,458 4,794 4,542
60,800 60,900	3,928 3,760 4,025 3,844	65,800 65,900	4,280 4,113 4,409 4,197	70,800 70,900	4,640 4,465 4,802 4,549
60,900 61,000	3,935 3,767 4,032 3,851	65,900 66,000	4,287 4,120 4,417 4,204	70,900 71,000	4,647 4,472 4,810 4,556
61,000 61,100	3,942 3,774 4,039 3,858	66,000 66,100	4,294 4,127 4,425 4,211	71,000 71,100	4,655 4,479 4,818 4,563
61,100 61,200 61,200 61,300	3,949 3,782 4,046 3,865 3,956 3,789 4,053 3,872	66,100 66,200 66,200 66,300	4,301 4,134 4,433 4,218 4,308 4,141 4,441 4,225	71,100 71,200 71,200 71,300	4,663 4,487 4,825 4,570 4,671 4,494 4,833 4,577
61,300 61,400	3,963 3,796 4,060 3,879	66,300 66,400	4,315 4,148 4,449 4,232	71,300 71,400	4,679 4,501 4,841 4,584
61,400 61,500	3,970 3,803 4,067 3,886	66,400 66,500	4,322 4,155 4,456 4,239	71,400 71,500	4,687 4,508 4,849 4,591
61,500 61,600	3,977 3,810 4,074 3,893	66,500 66,600	4,330 4,162 4,464 4,246	71,500 71,600	4,694 4,515 4,857 4,598
61,600 61,700 61,700 61,800	3,984 3,817 4,081 3,900 3,991 3,824 4,089 3,907	66,600 66,700 66,700 66,800	4,337 4,169 4,472 4,253 4,344 4,176 4,480 4,260	71,600 71,700 71,700 71,800	4,702 4,522 4,865 4,605 4,710 4,529 4,872 4,612
61,800 61,900	3,998 3,831 4,096 3,915	66,800 66,900	4,351 4,183 4,488 4,267	71,800 71,900	4,718 4,536 4,880 4,620
61,900 62,000	4,005 3,838 4,103 3,922	66,900 67,000	4,358 4,190 4,496 4,274	71,900 72,000	4,726 4,543 4,888 4,627
62,000 62,100	4,012 3,845 4,111 3,929	67,000 67,100	4,365 4,197 4,504 4,281	72,000 72,100	4,734 4,550 4,896 4,634
62,100 62,200 62,200 62,300	4,019 3,852 4,119 3,936 4,026 3,859 4,127 3,943	67,100 67,200 67,200 67,300	4,372 4,205 4,511 4,288 4,379 4,212 4,519 4,295	72,100 72,200 72,200 72,300	4,742 4,557 4,904 4,641 4,749 4,564 4,912 4,648
62,300 62,400	4,033 3,866 4,135 3,950	67,300 67,400	4,386 4,219 4,527 4,302	72,300 72,400	4,757 4,571 4,920 4,655
62,400 62,500	4,040 3,873 4,142 3,957	67,400 67,500	4,393 4,226 4,535 4,309	72,400 72,500	4,765 4,578 4,927 4,662
62,500 62,600	4,048 3,880 4,150 3,964	67,500 67,600	4,400 4,233 4,543 4,316	72,500 72,600	4,773 4,585 4,935 4,669
62,600 62,700 62,700 62,800	4,055 3,887 4,158 3,971 4,062 3,894 4,166 3,978	67,600 67,700 67,700 67,800	4,407 4,240 4,551 4,323 4,414 4,247 4,558 4,330	72,600 72,700 72,700 72,800	4,781 4,592 4,943 4,676 4,789 4,599 4,951 4,683
62,800 62,900	4,069 3,901 4,174 3,985	67,800 67,900	4,421 4,254 4,566 4,338	72,800 72,900	4,797 4,606 4,959 4,690
62,900 63,000	4,076 3,908 4,182 3,992	67,900 68,000	4,428 4,261 4,574 4,345	72,900 73,000	4,804 4,613 4,967 4,697
63,000 63,100	4,083 3,915 4,190 3,999	68,000 68,100	4,435 4,268 4,582 4,352	73,000 73,100	4,812 4,620 4,975 4,704
63,100 63,200 63,200 63,300	4,090 3,923 4,197 4,006 4,097 3,930 4,205 4,013	68,100 68,200 68,200 68,300	4,442 4,275 4,590 4,359 4,449 4,282 4,598 4,366	73,100 73,200 73,200 73,300	4,820 4,628 4,982 4,711 4,828 4,635 4,990 4,718
63,300 63,400	4,104 3,937 4,213 4,020	68,300 68,400	4,456 4,289 4,606 4,373	73,300 73,400	4,836 4,642 4,998 4,725
63,400 63,500	4,111 3,944 4,221 4,027	68,400 68,500	4,463 4,296 4,613 4,380	73,400 73,500	4,844 4,649 5,006 4,732
63,500 63,600	4,118 3,951 4,229 4,034	68,500 68,600	4,471 4,303 4,621 4,387	73,500 73,600	4,851 4,656 5,014 4,739
63,600 63,700	4,125 3,958 4,237 4,041	68,600 68,700	4,478 4,310 4,629 4,394	73,600 73,700	4,859 4,663 5,022 4,746
63,700 63,800 63,800 63,900	4,132 3,965 4,244 4,048 4,139 3,972 4,252 4,056	68,700 68,800 68,800 68,900	4,485 4,317 4,637 4,401 4,492 4,324 4,645 4,408	73,700 73,800 73,800 73,900	4,867 4,670 5,029 4,753 4,875 4,677 5,037 4,761
63,900 64,000	4,146 3,979 4,260 4,063	68,900 69,000	4,499 4,331 4,653 4,415	73,900 74,000	4,883 4,684 5,045 4,768
64,000 64,100	4,153 3,986 4,268 4,070	69,000 69,100	4,506 4,338 4,661 4,422	74,000 74,100	4,891 4,691 5,053 4,775
64,100 64,200	4,160 3,993 4,276 4,077	69,100 69,200	4,513 4,346 4,668 4,429	74,100 74,200	4,899 4,698 5,061 4,782
64,200 64,300 64,300 64,400	4,167 4,000 4,284 4,084 4,174 4,007 4,292 4,091	69,200 69,300 69,300 69,400	4,520 4,353 4,676 4,436 4,527 4,360 4,684 4,443	74,200 74,300 74,300 74,400	4,906 4,705 5,069 4,789 4,914 4,712 5,077 4,796
64,400 64,500	4,181 4,014 4,299 4,098	69,400 69,500	4,534 4,367 4,692 4,450	74,400 74,500	4,922 4,719 5,084 4,803
64,500 64,600	4,189 4,021 4,307 4,105	69,500 69,600	4,541 4,374 4,700 4,457	74,500 74,600	4,930 4,726 5,092 4,810
64,600 64,700 64,700 64,800	4,196 4,028 4,315 4,112 4,203 4,035 4,323 4,119	69,600 69,700 69,700 69,800	4,548 4,381 4,708 4,464 4,555 4,388 4,715 4,471	74,600 74,700 74,700 74,800	4,938 4,733 5,100 4,817 4,946 4,740 5,108 4,824
64,800 64,900	4,210 4,042 4,331 4,126	69,800 69,900	4,562 4,395 4,723 4,479	74,800 74,900	4,954 4,747 5,116 4,831
64,900 65,000	4,217 4,049 4,339 4,133	69,900 70,000	4,569 4,402 4,731 4,486	74,900 75,000	4,961 4,754 5,124 4,838
				75,000 & over: U	Jse tax rate schedules on page 27.
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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 10 of Form M1 is \$75,000 or more. Follow the steps for your filing status to determine the tax amount to enter on line 11 of Form M1.

If line 10 of Form M1 is less than \$75,000, you must use the 2007 tax table on pages 22 through 26.

Sin	gle					
If lin	e 10 d	of Form M1	Enter on line 11 of your Form M1:	of the		
OV	er—	but not over—		amount over—		
	0 ,310 ,990	\$21,310 69,990	5.35% \$1,140.09 + 7.05% 4,572.03 + 7.85%	\$ 0 21,310 69,990		

Married, filing jointly or qualifying widow(er)

If line 10 is:	of Form M1	Enter on line 11 of your Form M1:	of the	
	but not		amount	
over—	over—		over—	
-	\$ 31,150	5.35%	\$ 0	
31,150 123,750	123,750	\$1,666.53 + 7.05% 8,194.83 + 7.85%	31,150 123,750	

Married, filing separately

If line 10	of Form M1	Enter on line 11	
is:		of your Form M1:	of the
	but not		amount
over—	over—		over—
\$ 0	\$15,580	5.35%	\$ 0
15,580	61,880	\$ 833.53 + 7.05%	15,580
61,880		4,097.68 + 7.85%	61,880

Head of household

If line	: 10 c	of Form M1	Enter on lin	of the		
		but not			am	ount
ove	er—	over—			OV	er—
\$ 26,2 105,4		\$26,230 105,410	\$1,403.31 + 6,985.50 +		\$ 26, 105,	0 ,230 ,410

DO YOU NEED 2007 FORMS?

Download the forms you need at www.taxes.state.mn.us.

Or, if you prefer:

- · Photocopy the forms you need at a neighborhood library,
- · Call 651-296-4444 or 1-800-657-3676, or
- · Use this order form.

You'll receive	two	copies	and	instructions	of	each	forn
vou order.							

 M14, Deposit vouchers for Minnesota 2008 estimated income tax M15, To determine penalty for underpaying estimated tax M23, Claim for an income tax or property tax refund due a deceased taxpayer M60, Payment voucher for paying tax owed on Form M1 M99, Credit for military service in a combat zone M99-D, Claim for military credit due a deceased taxpayer M1CD, Child and dependent care credit M1CR, Credit for income tax paid to another state M1CRN, Credit for nonresident partners on taxes paid to home state M1ED, K−12 education credit M1LS, For recipients of lump-sum distributions from pension, profit-sharing or stock bonus plans M1LTI, Credit for long-term care insurance premiums paid M1M, Additions to and subtractions from taxable income M1MT, Alternative minimum tax M1MTC, Alternative minimum tax credit M1NC, Federal adjustments 							
M1PR, Application fo M1PRX, Minnesota a M1R, Subtraction for the permanently and M1W, For reporting N M1WFC, Minnesota ame M1X, Minnesota ame JOBZ, Job Opportunit MWR, Application for	 M1NR, For nonresidents and part-year residents M1PR, Application for Minnesota property tax refund M1PRX, Minnesota amended property tax refund M1R, Subtraction for persons age 65 or older or for the permanently and totally disabled M1W, For reporting Minnesota income tax withheld M1WFC, Minnesota working family credit M1X, Minnesota amended income tax return (for 2007) JOBZ, Job Opportunity Building Zone (JOBZ) tax benefits MWR, Application for exemption from Minnesota income tax withholding for Michigan, North Dakota and Wisconsin residents 						
Forms and income to from our website income	lude:	-					
Form PCR, Application Fact sheets:	for retund of political ca	ampaign contribution					
#1 Residency	#5 Military personnel	#9 Deceased persons					
#2 Part-year residents	#6 Seniors	#12 Past-due returns					
#3 Nonresidents	#7 Natural disasters	#13 US gov't interest					
#4 Reciprocity	#8 Education expenses	#16 Aliens					
Complete and send to: St. Paul, MN 55146-14 let. (Type or print carefoly) Your name	21. Do not use the en	velope in this book-					
Street address							
Sireet address							
City	State	e Zip code					





don't miss out!

Minnesota has **two** property tax refund programs. As a homeowner or renter you may qualify for one or both ...

even if you have not qualified in previous years.

Apply for the property tax refund using Form M1PR,
Minnesota Property Tax Refund

To file electronically,

• visit our website at www.taxes.state.mn.us. Under e-Services, click on "File a return" to review one of the available e-file products.

To request a paper form or for more information,

- visit our website at www.taxes.state.mn.us/taxes/property, or
- call us at 651–296–4444 or 1–800–657–3676 (TTY users, call 711 for Minnesota Relay).