mn DEPARTMENT OF REVENUE

2020
Minnesota Individual Income Tax

Forms and Instructions

> Form M1
Minnesota Individual Income Tax Return

> Schedule M1W
Minnesota Income Tax Withheld

> Schedule M1SA
Minnesota Itemized Deductions

> Schedule M1MA
Marriage Credit

> Schedule M1WFC
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> Schedule M1REF
Refundable Credits

> Schedule M1C
Nonrefundable Credits

> Schedule M1M
Income Additions and Subtractions

Revised 7/16/21

Minnesota Tax Deadline Changed

The deadline to file and pay Minnesota Individual Income Tax has been changed to

May 17, 2021

Questions?

📞 651-296-3781
📞 1-800-652-9094

www.revenue.state.mn.us

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

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

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

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

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

Questions?

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

This information is available in alternate formats.

Inside This Booklet

Free Tax Help

Free tax preparation is available from IRS-certified volunteers at locations across Minnesota to assist individuals 60 or older, with a disability, with annual income less than $56,000, or speaking limited or no English.

To find a volunteer tax preparation site:

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

What's new for 2020?

Standard Deduction

The standard deduction increased for each filing status. Determine your standard deduction on page 11. The standard deduction is reduced if your income exceeds $197,850 ($98,925 if you are married and filing a separate return).

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

- *$12,400 for Single
- *$24,800 for Married Filing Jointly or Qualifying Widower
- *12,400 for Married Filing Separately
- *$18,650 for Head of Household

If you are married and filing a separate return, you may only claim the standard deduction if your spouse did not itemize deductions. If you can be claimed as a dependent on another person's tax return, see the instructions for line 4 to determine your standard deduction amount.

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

Itemized Deductions

The Minnesota itemized deductions are reported on Schedule M1SA, *Minnesota Itemized Deductions*. For more information, see page 11. You may itemize deductions on your Minnesota income tax return even if you claimed the standard deduction on your federal income tax return. Itemized deductions are reduced if your income exceeds $197,850 ($98,925 if you are married and filing a separate return).

Dependent Exemptions

The dependent exemption amount is $4,300 for each qualifying dependent in 2020.

Your total exemption amount is reduced if your income exceeds certain amounts based on your filing status:

- $197,850 for Single
- $296,750 for Married Filing Jointly or Qualifying Widow(er)
- $148,375 for Married Filing Separately
- $247,300 for Head of Household

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

Minnesota Adjusted Gross Income

Federal tax law changes have been enacted since December 31, 2018, which Minnesota law does not recognize. Differences between federal adjusted gross income and Minnesota adjusted gross income are determined on Schedule M1NC, *Federal Adjustments*. The list of adjustments is provided in the instructions for Schedule M1NC. If you must make an adjustment due to one of the items on Schedule M1NC, your Minnesota adjusted gross income is on line 34 of that schedule. You must use your Minnesota adjusted gross income to determine various credits and limitations on your Minnesota return.

Where's My Refund?

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

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

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

You can also call our automated phone line at 651-296-4444 or 1-800-657-3676 to get the status of your refund.

Information for Your Federal Return

State Refund Information—Line 1 of federal Schedule 1

If you received a state income tax refund in 2020 and you itemized deductions on federal Form 1040 in 2019, you may need to report an amount on line 1 of your 2020 federal Schedule 1. See the Form 1040 instructions for more information. We do not mail federal Form 1099-G to most taxpayers.

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

• Review your records

• Go to www.revenue.state.mn.us and type **1099-G** into the Search box

• Call 651-296-4444 or 1-800-652-9094

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

You are allowed a tax deduction on federal Schedule A for real estate taxes you paid in 2020. If you received a property tax refund for these taxes on a 2019 Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*, subtract that refund amount from your property taxes paid when calculating your deduction on Schedule A.

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

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

Calculate the allowed deduction by subtracting $35 from your vehicle's registration tax for each vehicle you register. To find the registration tax:

• Go to www.drive.mn.gov and select **Calculate Registration Tax**

• Look at the vehicle registration renewal form issued by Driver & Vehicle Services

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

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

You may owe use tax if you purchase taxable items:

• Over the internet, by mail order, etc., and the seller does not collect Minnesota sales tax from you.

• In a state or country that does not collect Minnesota sales tax from you.

• From an out-of-state seller who properly collects another state's sales tax at a rate lower than Minnesota's sales tax. (In this case, you owe the difference between the two rates).

Add all of your taxable purchases. If they total more than $770, file Form UT1, *Individual Use Tax Return*, by April 15, 2020, for all taxable items you purchased during the calendar year. If your total purchases for personal use are less than $770, you do not have to file and pay use tax.

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

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

Local Use Taxes

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

Filing Requirements

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

Yes, if any of these apply:

- You were a Minnesota resident for the entire year in 2020 and your income was more than the amount in the chart below for your filing status
- You were a part-year or nonresident and meet the requirements under **Filing Requirements for Part-Year Residents and Nonresidents**
- You qualify for and want to claim refundable credits
- You were a nonresident alien of the United States, had income assignable to Minnesota, and were required to file a federal return

Minnesota Residents

File a 2020 Minnesota income tax return if your income is more than the amount that applies to you in the chart below.

You are a Minnesota resident if either of these apply:

- Minnesota was your permanent home in 2020
- Minnesota was your home for an indefinite period of time and you maintained an abode (house, townhouse, condominium, apartment, mobile home, or cabin, with cooking and bathing facilities, that could be lived in year-round) in Minnesota

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

Residents Who are not a Dependent

If you were a Minnesota resident for all of 2020 and required to file a federal income tax return, you are required to file a Minnesota income tax return.

Residents Who are a Dependent

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

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

If your filing status* is	And	Then you must file a Minnesota income tax return if your income was at least
Single	You were born on or after January 2, 1956	$12,400
	You were born before January 2, 1956	$14,050
Married Filing Jointly	You and your spouse were born on or after January 2, 1956	$24,800
	You or your spouse was born before January 2, 1956	$26,100
	You and your spouse were born before January 2, 1956	$27,400
Head of Household	You were born on or after January 2, 1956	$18,650
	You were born before January 2, 1956	$20,300
Married Filing Separately	Any age	$5
Qualifying Widow(er)	You were born on or after January 2, 1956	$24,800
	You were born before January 2, 1956	$26,100

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

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

- Claim refundable credits (K–12 Education, Working Family, Dependent Care, Parents of Stillborn Children)
- Get a refund if your employer issued you a 2020 Form W-2 reporting Minnesota income tax withheld from your wages

Filing Requirements (cont.)

Part-Year Residents

File a Minnesota income tax return if you moved into or out of Minnesota in 2020 and your 2020 Minnesota source income is $12,400 or more. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine income received while a Minnesota resident and income received from Minnesota sources while a nonresident. Your Minnesota tax is based on that income.

Nonresidents

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

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

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

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

Filing Requirements for Part-Year Residents and Nonresidents

1. Determine your total income from all sources (including sources not in Minnesota) while a Minnesota resident.

2. Determine the total of the following types of income you received while a nonresident of Minnesota:
   - Wages, salaries, fees, commissions, tips, and bonuses for work done in Minnesota
   - Gross rents and royalties received from property located in Minnesota
   - Gains from the sale of land or other tangible property in Minnesota
   - Gross winnings from gambling in Minnesota
   - Gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota
   - Gains reported on Schedule M1AR, *Accelerated Recognition of Installment Sale Gains*
   - Gains on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota
   - Minnesota gross income from a business or profession conducted partially or entirely in Minnesota. This is the amount from line 7 of federal Schedule C or line 9 of Schedule F of Form 1040. Gross income from a partnership, S corporation, or trust or estate is the amount on line 27 of Schedule KPI, line 27 of Schedule KS, or line 32 of Schedule KF

3. Add step 1 and step 2. If the total is $12,400 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than $12,400 and you had amounts withheld or paid estimated tax, file a Minnesota income tax return and Schedule M1NR to receive a refund. If you are married and filed a joint federal return, you must file a joint Minnesota return even if only one spouse has Minnesota income. Complete Schedule M1NR and include a copy of the schedule when you file your return.

Seniors and Taxpayers with Disabilities

If you	And you	Then
Were born before January 2, 1956	Meet certain income requirements for 2020	You may qualify for an income tax subtraction on Schedule M1R.
Are permanently and totally disabled at the end of 2020	• Meet certain income requirements for 2020 • Received federally taxable disability income in 2020	

Other benefits you may be eligible for include:

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

For more information on tax issues for seniors, see Income Tax Fact Sheet 6, *Seniors*, visit our website at www.revenue.state.mn.us, or call us at 651-296-3781 or 1-800-652-9094.

Filing Requirements (cont.)

Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. You are not subject to Minnesota income tax if both of these applied in 2020:

- You were a full-year resident of Michigan or North Dakota and returned to your home state at least once a month

- Your only Minnesota income was from personal service income (wages, salaries, tips, commissions, and bonuses)

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

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

1. Enter the appropriate amounts from your federal return on lines A-D and on line 1 of Form M1.

2. Skip lines 2 through 6 of Form M1.

3. Enter the amount from line 1 of Form M1 on line 25 of Schedule M1M and on line 7 of Form M1. Place an X in the box for line 25 of Schedule M1M to indicate the state of which you are a resident.

4. Complete the rest of Form M1. In addition to Schedule M1M, complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, and a copy of your home state tax return. **Do not complete Schedule M1NR.**

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

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

If your gross income assignable to Minnesota from sources other than from personal service income covered under reciprocity is $12,400 or more, you are subject to Minnesota tax on that income. File a Minnesota income tax return and Schedule M1NR. You may not take the reciprocity subtraction on Schedule M1M.

Aliens and Nonresident Aliens

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

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

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

How does the department protect my information?

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

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

- www.revenue.state.mn.us and type **Protecting Your Identity** into the Search box

- www.irs.gov (IRS)

- www.ag.state.mn.us (Minnesota Attorney General's Office)

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

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

Getting Started

What do I need?

- Your name and address
- Your Social Security Number
- Your completed federal return
- Your date of birth

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

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

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

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

Name and Address Area

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

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

Federal Filing Status

Use the same filing status you used on your federal return to file your Minnesota return. Put an X in the box for your filing status. If you filed federal Form 1040-NR and selected "Married nonresident alien" for your filing status, put an X in the box for "Married Filing Separately" on your Minnesota return.

Dependents

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

State Elections Campaign Fund

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

Important Tips

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

Sign and Date your Return

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

Filing Instructions

When do I file and pay?

Your 2020 Minnesota income tax return should be electronically filed, postmarked, or dropped off by April 15, 2021. Your tax payment is due in full by April 15, 2021, even if you file your return later. If you file your tax return according to a fiscal year, your tax payment and return are due the 15th day of the fourth month after the end of your fiscal year.

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

Estimate your total tax and pay the amount you owe electronically or by credit or debit card. If you pay by check, you must send your tax payment with a completed voucher from our website. You may avoid a late payment penalty and interest by paying your tax by April 15. To avoid a late filing penalty, file your return by October 15, 2021. See page 19 for payment options.

Do I have to file electronically?

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

Where do I file paper returns?

If you are filing a paper return, read page 8. If you do not follow the instructions on that page, your return and refund will be delayed. Send your Minnesota income tax return, including all completed Minnesota schedules, and your federal return and schedules in the printed envelope included in this booklet. If you do not have the printed envelope, mail your forms to:

Minnesota Department of Revenue
Mail Station 0010
600 N. Robert St.
St. Paul, MN 55145-0010

What do I include when I mail my return?

Include your Form M1, all the Minnesota schedules you are required to complete, and a complete copy of your 2020 federal return and all schedules. If you do not enclose the required documentation, we may send your return back to you.

Make copies of all your forms and schedules. Keep tax returns and schedules at least through 2024, and keep Forms W-2 indefinitely. We charge a fee for copies of returns filed with us. If you claimed the Child and Dependent Care Credit, the K-12 Education Credit or Subtraction, or Minnesota itemized deductions, keep your original receipts and all other documentation to prove your qualifying expenses.

How do I avoid common errors?

- Enter your name and your dependents' names as they appear on Social Security cards.
- Double-check bank routing and account numbers used on tax forms.
- Complete each form and carry totals to the correct lines. If you electronically file, the calculations are done for you.
- File your return by April 15, 2021, even if you owe more than you can pay. Pay as much as you can by the due date, and continue to make payments until we contact you. At that point, we can help you set up a payment plan for the remaining balance.
- If you owe, make your payment electronically and pick when you want the payment submitted. For more information about making your payment electronically, visit our website.
- If you are paper filing with a new address, be sure to place an X in the New Address box in the header. If you move after filing, contact us right away. You should do this even when requesting a direct deposit.
- Do not staple or tape anything to your return. Use a paperclip.

How is my information used?

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

Line Instructions

Federal Return Information

Line A—Federal Wages, Salaries, Tips, etc.
Enter wages, salaries, tips, commissions, bonuses, etc. you received in 2020. If you filed federal Form 1040, enter the amount from:
- Line 1 of Form 1040 and 1040-SR
- Line 1 of Form 1040-NR

Line B—Taxable IRA Distributions, Pensions, and Annuities
Enter the total taxable IRA distributions, pensions, and annuities you received in 2020. Add the amounts on:
- Lines 4b and 5b of Form 1040, 1040-SR, or 1040-NR

Line C—Unemployment Compensation
Enter the unemployment compensation you received in 2020 from:
- Line 7 of Schedule 1 if you filed Form 1040, 1040-SR, or 1040-NR

Line D—Federal Taxable Income
Enter your 2020 federal taxable income from:
- Line 15 of Form 1040, 1040-SR, or 1040-NR

If your federal taxable income is less than zero, enter as a negative number.

Minnesota Income

Line 1—Federal Adjusted Gross Income
Enter your 2020 federal adjusted gross income from:
- Line 11 of Form 1040 or 1040-SR, or 1040-NR

If your federal adjusted gross income is less than zero, enter as a negative number.

If you did not file a 2020 federal return, use a federal return and instructions to determine what your federal adjusted gross income would have been.

Line 2—Additions to income from line 17 of Schedule M1M
Complete Schedule M1M, *Income Additions and Subtractions*, if any of these apply. If, in 2020, you:
- Received interest from municipal bonds of another state or its governmental units
- Received federally tax-exempt interest dividends from a mutual fund investing in bonds of another state or its local governmental units
- Claimed federal bonus depreciation on your federal return
- Had state income tax passed through to you as partner of a partnership, shareholder of an S corporation, or beneficiary of a trust
- Deducted expenses or interest on your federal Form 1040 that are attributable to income not taxed by Minnesota
- Deducted foreign-derived intangible income under section 250 of the Internal Revenue Code
- Claimed a suspended loss from 2001 through 2005 or 2008 through 2019 from bonus depreciation on your federal return
- Received a capital gain from a lump-sum distribution from a qualified retirement plan
- Elected in 2008 or 2009 a 3-, 4-, or 5-year net operating loss carryback under the federal Worker, Homeownership, and Business Assistance Act of 2009
- Withdrew funds from a first-time homebuyer savings account for a nonqualified expense
- Accelerated recognition of certain nonresident installment sales
- Used distributions from a higher education savings account to pay for K-12 tuition

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

Line Instructions (cont.)

Minnesota Subtractions
Line 4— Itemized Deductions or Standard Deductions
You may claim the Minnesota standard deduction or itemize your deductions on your Minnesota return. You will generally pay less Minnesota income tax if you take the larger of your itemized or standard deduction. If you are married and filing separate returns, you may not claim the standard deduction if your spouse claimed itemized deductions. If you are a nonresident alien, you may only claim the standard deduction if allowed by a U.S. income tax treaty.

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

Standard Deduction
Use the table below to determine your Minnesota standard deduction. You are considered age 65 or older if you were born before January 2, 1956. You are considered blind if you were totally blind as of December 31, 2020, or you have a statement certified by your eye doctor (ophthalmologist or optometrist) that you cannot see better than 20/200 in your better eye with glasses or contact lenses, or your field of vision is 20 degrees or less. If your eye condition is not likely to improve beyond the conditions above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead. Keep the statement for your records.

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

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

If your filing status is:	And the number of boxes you checked is:	Enter on line 4
Single	0	$ 12,400
	1	14,050
	2	15,700
Married filing joint or qualified widow(er):	0	24,800
	1	26,100
	2	27,400
	3	28,700
	4	30,000
Married filing separately	0	12,400
	1	13,700
	2	15,000
	3	16,300
	4	17,600
Head of Household	0	18,650
	1	20,300
	2	21,950
Married filing separately, if your spouse claims itemized deductions, and nonresident aliens:	Not allowed	See note*

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

Line Instructions (cont.)

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

Your standard deduction cannot exceed the standard deduction for your filing status and situation. If your Minnesota adjusted gross income on line 1 of Form M1 or Line 34 of Schedule M1NC is greater than $197,850 ($98,925 if Married Filing Separately), you must complete the **Worksheet for Line 4 — Standard Deduction Limitation.** Use your standard deduction amount from the Standard Deduction Table for Line 4 or the **Worksheet for Line 4 — Dependent Standard Deduction** on step 5 of the worksheet.

Worksheet for Line 4 — Dependent Standard Deduction

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

1 Is your earned income* more than $750?

☐ Yes. Add $350 to your earned income and enter on step 1

☐ No. Enter $1,100 on step 1 . . . . _____

2 Enter $12,400 . . . . _____

3 Check the boxes that apply and enter the total number of boxes checked on step 3

☐ You were born before January 2, 1956

☐ You are blind

☐ Your spouse was born before January 2, 1956

☐ Your spouse is blind . . . . _____

4 Multiply the number of boxes checked in Step 3 by $1650 ($1300 if married filing a joint return) . . . . _____

5 Add Steps 2 and 4 . . . . _____

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

*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amounts reported on Form 1040 or 1040-SR, line 1, and lines 3 and 6 of federal Schedule 1 minus line 14 of Schedule 1.

Worksheet for Line 4 — Standard Deduction Limitation

If you are allowed to claim the standard deduction and your adjusted gross income is greater than $197,850 ($98,925 if Married Filing Separately), complete this worksheet to determine your standard deduction amount.

1 Enter the amount from line 1 of Form M1 or line 34 of Schedule M1NC . . . . _____

2 Enter $197,850 ($98,925 if married and filing a separate return). . . . . _____

3 Subtract step 2 from step 1 . . . . _____

4 Multiply step 3 by 3% (.03) . . . . _____

5 Use the Standard Deduction table for Line 4 or Step 6 of the **Worksheet for Line 4 — Dependent Standard Deduction** (above) to determine the amount for step 5 . . . . _____

6 Multiply step 5 by 20% (.20) . . . . _____

7 Subtract step 6 from step 5 . . . . _____

8 Enter the smaller of step 4 or step 7 . . . . _____

9 Subtract step 8 from step 5. Enter the result here and on line 4 . . . . _____

Line Instructions (cont.)

Line 5—Exemptions

If you are not a dependent, you may reduce your taxable income by claiming exemptions you qualify for. Determine your subtraction using the Worksheet for Line 5.

Worksheet for Line 5 — Dependent Exemptions

If you are a dependent, leave line 5 of Form M1 blank and **do not complete this worksheet**.

1 Enter the number of dependents you claimed on your federal income tax return. If you did not file a federal income tax return, review the instructions for federal Form 1040 or 1040-NR to determine the number of people you may claim as a dependent. You may not claim anyone as a dependent if another individual claimed them as a dependent on their federal or Minnesota income tax return . . . . _____

2 Enter $4,300. . . . . $4,300 _____

3 Multiply step 1 by step 2 . . . . _____

4 Enter the amount from line 1 of Form M1 or line 34 of Schedule M1NC . . . . _____

5 Enter the amount that matches your filing status. . . . . _____

Married Filing Jointly or Qualifying Widow(er):	$296,750	Single:	$197,850
Head of Household:	$247,300	Married Filing Separately:	$148,375

6 Compare the amounts on steps 4 and 5. If step 5 is more than step 4, enter the amount from step 3 on line 5 of Form M1 and **STOP HERE**. If step 4 is more than step 5, subtract step 5 from step 4 . . . . _____

7 If step 6 is **more than** $122,500 ($61,250 for Married Filing Separately), enter 0 on line 5 of Form M1 and **STOP HERE**. If step 6 is **less than or equal to** $122,500 ($61,250 for Married Filing Separately), divide step 6 by $2,500 ($1,250 if your filing status is Married Filing Separately) and round up to the next whole number (Example: .0004 to 1). . . . . _____

8 Multiply step 7 by 2% (.02). Enter the result as a decimal . . . . _____

9 Multiply step 3 by step 8. . . . . _____

10 Subtract step 9 from step 3. Enter the result on line 5 of Form M1. . . . . _____

Line 6—State Income Tax Refund

Enter your state income tax refund from line 1 of federal Schedule 1. Do not enter an amount on line 6 if you did not file a federal return or did not include an amount on line 1 of federal Schedule 1.

Line 7—Other Subtractions from line 47 of Schedule M1M

Complete Schedule M1M, *Income Additions and Subtractions*, if any of these apply. If, in 2020, you:

- Received interest from a federal government source
- Purchased educational material or services for your qualifying child's K–12 education
- Did not file Schedule M1SA and your charitable contributions were more than $500
- Reported bonus depreciation as an addition to income in a year 2015 through 2019 or received a federal bonus depreciation subtraction in 2020 from an estate or trust
- Reported federal section 179 expensing as an addition to income in a year 2015 through 2019
- Were born before January 2, 1956, or are permanently and totally disabled and you received federally taxable disability income, and you qualify to complete Schedule M1R under the limits below.

If you are:	And your income* is less than:	And your Railroad Ret. Board benefits and nontaxable Social Security are less than:
Filing Single, Head of Household, or Qualifying Widow(er) and are 65 or older or disabled	$33,700	$ 9,600
Married, filing a joint return, and both spouses are 65 or older or disabled	$42,000	$12,000
Married, filing a joint return, and one spouse is 65 or older or disabled	$38,500	$12,000
Married, filing a separate return, lived apart from your spouse for all of 2020, and are 65 or older or disabled	$21,000	$ 6,000

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

- Received benefits from the Railroad Retirement Board, such as unemployment, sick pay, or retirement benefits
- Were a resident of Michigan or North Dakota and you received wages covered by reciprocity from which Minnesota income tax was withheld (see page 7)
- Worked and lived on the Indian reservation of which you are an enrolled member

Line Instructions (cont.)

- Received federal active duty military pay while a Minnesota resident
- Are a member of the Minnesota National Guard or Reserves who received pay for training or certain types of active service
- Received active duty military pay while a resident of another state and you are required to file a Minnesota return
- You, your spouse (if filing a joint return), or your dependent donated all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow (while living) to another person
- Paid income taxes to a subnational level of a foreign country (equivalent of a state of the United States) other than Canada
- Received a military pension or other military retirement pay
- Were insolvent and received a gain from the sale of your farm property that is included in line 11 of federal Form 1040
- Received a post service education award for service in an AmeriCorps National Service program
- Had a net operating loss from 2008 or 2009 under the Worker, Homeownership, and Business Assistance Act of 2009 and are claiming the Minnesota subtraction you are carrying forward for Minnesota purposes
- Reported a prior year addback for reacquisition of business indebtedness income
- Had railroad maintenance expenses not allowed as a federal deduction
- Contributed to a qualified Section 529 Plan and did not claim a credit for these contributions (see Schedule M1529)
- Received Social Security benefits in 2020 and included some of those benefits on line 6b of federal Form 1040 or 1040-SR
- Earned interest or dividends on a designated first-time homebuyer savings account (see Schedule M1HOME)
- Reported a discharge of indebtedness of educational loans on completion of an income-driven repayment program
- Had income from the sale of partnership interest after claiming accelerated recognition in a prior year
- Recognized deferred foreign income under section 965 of the Internal Revenue Code
- Included global intangible low-taxed income in gross income under section 951A of the Internal Revenue Code

Tax Before Credits

Line 10—Tax From Table
Turn to the tax table on pages 28 through 34. Using the amount on line 9, find the tax amount in the column under your filing status. Enter the amount of tax from the table on line 10.

Line 11—Alternative Minimum Tax (Schedule M1MT)
If you had to pay federal alternative minimum tax when you filed your federal Form 1040, 1040-SR, or 1040-NR, you must complete Schedule M1MT, *Alternative Minimum Tax,* to determine if you must pay Minnesota alternative minimum tax.

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

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

Line 13 —Part-Year Residents and Nonresidents (Schedule M1NR)
Your tax is determined by the percentage of your income that is assignable to Minnesota. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine your Minnesota tax. See page 6 to determine if you were a resident, part-year resident, or nonresident.

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

Line 14— Other Minnesota Taxes
You may be required to pay an additional Minnesota tax if you:
- Received a lump-sum distribution from a certain qualified plan and filed federal Form 4972
- Withdrew funds from a first-time homebuyer savings account, and did not use the funds for qualified expenses
- Filed Schedule M1529, *Education Savings Account Contribution Credit or Subtraction*, in a prior tax year, and and funds were withdrawn from the account and not used for qualified expenses

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

Tax on Lump-Sum Distribution (Schedule M1LS)
You must file Schedule M1LS, *Tax on Lump-Sum Distribution*, if all of these apply:
- You received a lump-sum distribution from a pension, profit-sharing, or stock bonus plan in 2020
- You were a Minnesota resident when you received any portion of the lump-sum distribution
- You filed federal Form 4972

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

Line Instructions (cont.)

First-Time HomeBuyer Recapture Tax

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

Education Savings Account Credit or Subtraction Recapture Tax

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

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

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

Credits Against Tax

Line 16—Nonrefundable Credits (Schedule M1C)

Complete Schedule M1C, *Other Nonrefundable Credits*, if any of these apply. If, in 2020:

- You are filing a joint return and have taxable earned income, pension, or Social Security income
- You paid premiums on a qualified long-term care insurance policy
- You were a Minnesota resident for all or part of 2020 and paid income tax to both Minnesota and another state on the same income
- You qualify for the Credit for Past Military Service
- You purchased transit passes to resell or give to your employees
- You paid Minnesota alternative minimum tax in prior years and are not required to pay it in 2020
- You invested in a qualified business in East Grand Forks, Breckenridge, Dilworth, Moorhead, or Ortonville, and the business has been certified as qualified for the SEED Capital Investment Program
- You contributed to a qualified education savings account in 2020 and did not claim the Education Savings Account Subtraction
- You were a licensed teacher who completed a qualifying master's degree program you began after June 30, 2017
- You were a full-year or part-year resident and made eligible loan payments on your own qualified student loans
- You received a credit certificate from the Minnesota Rural Finance Authority

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

Line 18—Nongame Wildlife Fund

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

To make a contribution to the fund, go to www.dnr.state.mn.us/eco/nongame/checkoff.html or send a check payable to:

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

Total Payments

Line 20—Minnesota Income Tax Withheld (Schedule M1W)

If you received Forms W-2, 1099, or W-2G, or Schedules KPI, KS, or KF showing Minnesota income tax withheld for 2020, you must complete Schedule M1W, *Minnesota Income Tax Withheld*. Include Schedule M1W when you file Form M1. If you do not include this schedule, we may disallow your withholding amount. **Do not send in your Forms W-2, 1099, or W-2G.** Keep these forms with your records, as we may ask to review them.

Line 21—Minnesota Estimated Tax and Extension Payments

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

- Your total 2020 Minnesota estimated tax payments made in 2020 and 2021
- The portion of your 2019 Minnesota income tax refund designated on your 2019 Minnesota income tax return to be applied to 2020 estimated tax
- Any state income tax payment made by the regular due date when you are filing after the due date

Contact us if you are uncertain of these amounts.

Line Instructions (cont.)

Refundable Credits

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

Line 22—Refundable Credits (Schedule M1REF)

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

- Child and Dependent Care Credit
- Minnesota Working Family Credit
- K-12 Education Credit
- Refundable Credit for Tax Paid to Wisconsin
- Credit for Parents of Stillborn Children
- Credit for Historic Structure Rehabilitation (Certified by the State Historic Preservation Office)
- Enterprise Zone Credit (Certified by the Department of Employment and Economic Development)

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

Child and Dependent Care Credit (Schedule M1CD)

To qualify for the Child and Dependent Care Credit, your federal adjusted gross income must be less than $65,100 with one qualifying person or less than $77,100 with two or more qualifying persons, and one of the following must apply:

- You paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person while you (and your spouse if filing a joint return) were working or looking for work. A qualifying person and qualifying expenses are the same as for the federal credit for child and dependent care expenses.
- You operated a licensed family daycare home caring for your own dependent child who had not reached age 6 by the end of the year.
- You are married and filing a joint return, had a child born in 2020, and neither you nor your spouse participated in a pretax dependent care assistance program.

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

Minnesota Working Family Credit (Schedule M1WFC)

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

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

Credit for Parents of Stillborn Children (Schedule M1PSC)

You may qualify for the Credit for Parents of Stillborn Children if, in 2020, you:

- Experienced a stillbirth
- Received a Certificate of Birth Resulting in Stillbirth from the Minnesota Department of Health, Office of Vital Records
- Would have claimed the child as a dependent if the child had been born alive

Enter the document control number and state file number from the Certificate of Birth Resulting in Stillbirth you received from the Minnesota Department of Health. The state file number is the number printed in the upper right area inside the margin of the Certificate of Birth Resulting in Stillbirth. The document control number is the number printed in the lower left corner under the barcode on the Certificate of Birth Resulting in Stillbirth.

If you qualify for the credit, complete Schedule M1PSC, *Credit for Parents of Stillborn Children*, and Schedule M1REF and include both with your Form M1.

Credit for Taxes Paid to Wisconsin (Schedule M1RCR)

You may be eligible for a refundable credit for income tax paid to Wisconsin if both of the following are true:

- You were domiciled in Minnesota for all or part of 2020
- You incurred 2020 income tax for Minnesota and for Wisconsin on the same income earned for professional or personal services performed while a Minnesota resident

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

Line Instructions (cont.)

K–12 Education Credit (Schedule M1ED)

You may receive a credit if you paid education-related expenses in 2020 for a qualifying child in grades kindergarten through 12 (K–12). To qualify, your "household income" (federal adjusted gross income plus most nontaxable income) must be under the limit based on your number of qualifying children in grades K-12. A qualifying child is the same as for the federal earned income credit.

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

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

If you have any of the following types of expenses, include them on the lines indicated.		Credit	Subtraction
Include only as a sub-traction on line 19 of Schedule M1M:	• Private school tuition		X
	• Tuition for college courses used to satisfy high school graduation requirements		X
Include on line 7 of Schedule M1ED or line 19 of Schedule M1M:	• Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*)	X	X
	• Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps	X	X
	• Instructor fees for driver's education course if the school offers a class as part of the curriculum	X	X
Include on line 8 of Schedule M1ED or line 19 of Schedule M1M:	• Tutoring*	X	X
	• Music lessons*	X	X
Include on line 9 of Schedule M1ED or line 19 of Schedule M1M:	Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private, or home school day	X	X
Include on line 10 of Schedule M1ED or line 19 of Schedule M1M:	Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 11 of Schedule M1ED or line 19 of Schedule M1M:	Fees paid to others for transportation to and from school or field trips during the regular school day, if the school is in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin	X	X
Include on line 14 of Schedule M1ED or line 19 of Schedule M1M:	Home computer hardware and educational software *You may use up to $200 to qualify for the credit and another $200 for the subtraction.*	X	X

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

Expenses That Do Not Qualify for Either the K-12 Education Credit or Subtraction
- Costs to drive your child to and from school, tutoring, enrichment programs, or camps not part of the regular school day
- Travel expenses, lodging, and meals for overnight class trips
- Fees for materials and textbooks purchased for use in religious teachings
- Sport camps or lessons
- Books and materials used for tutoring, enrichment programs, academic camps, or after-school activities
- Tuition and expenses for preschool or post-high school classes
- Costs of school lunches
- Costs of uniforms used for school, band, or sports
- Monthly internet fees
- Noneducational software

Line Instructions (cont.)

Refund or Amount Due

Line 24—Your Refund

If line 23 is more than line 19, subtract line 19 from line 23, then subtract the amount, if any, on line 27. This is your 2020 Minnesota income tax refund. If the result is zero, you must still file your return.

Of the amount on line 24, you can:

- Have the entire refund deposited directly into a checking or savings account (see the line 25 instructions).
- Receive the entire refund in the mail as a paper check (skip lines 25, 26, 28, and 29).
- Apply all or a portion of your refund toward your 2020 estimated taxes. The remaining balance, if any, may be directly deposited into your checking or savings account, or mailed to you.

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

Generally, you must file your 2020 return no later than 3 1/2 years from the original due date or your right to receive the refund lapses.

Line 25—Direct Deposit of Refund

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

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

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

You can find your bank's routing number and account number on the bottom of your check. Both numbers start after the two dots [:] and end with the bar[|]

⑈091000000⑆ 00000000000⑈
Bank's routing number ⎣_____⎦   Account number

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

Line 26—Amount You Owe

If line 16 is more than line 19, you owe Minnesota income tax for 2020. Read the instructions for line 27 to determine if you must file Schedule M15, *Underpayment of Estimated Income Tax*.

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

If you are filing your return after April 15, 2021, you may owe a late payment penalty, a late filing penalty, and interest (see page 20). If you file a paper return and you include penalty and interest with your check payment, enclose a separate statement showing how you calculated the penalty and interest. Do not include penalties and interest on line 26.

Line 27—Penalty for Underpayment of 2020 Estimated Tax (Schedule M15)

You may owe a penalty if:

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

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

To avoid this penalty next year, you may want to make larger 2021 estimated tax payments or ask your employer to increase your withholding.

Lines 28 and 29—2021 Estimated Tax

If you are paying 2021 estimated tax, you may apply all or part of your 2020 refund to your 2021 estimated tax.

Once you choose to apply all or part of your 2020 refund to your 2021 estimated tax, it cannot be changed.

On line 28, enter the portion of line 24 you want refunded to you. On line 29, enter the amount from line 24 you want applied to your 2021 estimated tax. The total of lines 28 and 29 must equal line 24.

Payment Options

Electronically

- Go to www.revenue.state.mn.us, and select **Make a Payment** under **Individuals**
- Call 1-800-570-3329 to pay by phone
  Note: This option is only available until April 20, 2021.

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

Debit or Credit Card

We use a third-party vendor, Value Payment Systems LLC, to process credit and debit card payments. A fee is charged for this service.

- To pay online, visit **www.payMNtax.com**
- If you cannot pay online, call 1-855-947-2966 Monday through Friday 7 a.m. to 7 p.m. Central time

Check or Money Order

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

If you are filing a paper return, send the voucher and your check or money order *separately* from your return to ensure that we properly credit your payment to your account. Your check authorizes us to make a one-time electronic fund transfer from your account. **You will not receive your canceled check.**

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

Pay as much as you can when you file your tax return. Then, make monthly payments using a payment voucher until you receive a bill.

After you get the bill, you can request a payment agreement by calling 651-556-3003 or 1-800-657-3909 or at www.revenue.state.mn.us.

There is a $50 nonrefundable fee to set up a payment agreement.

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

Should I make estimated payments?

Make estimated payments if any of the following apply:

- You expect to owe $500 or more in Minnesota tax for 2021
- Minnesota tax was not withheld from your earnings
- Your income includes pensions, commissions, dividends or other sources not subject to withholding

To determine how much you owe, subtract your withholding and tax credits from the tax on your earnings.

For details on how to estimate and pay your tax, visit our website and type **estimated tax** into the Search box.

To make estimated payments electronically:

- Go to www.revenue.state.mn.us, and choose **Make a Payment** under **Individuals**
- Call 1-800-570-3329 to pay by phone

You can schedule all four payments at one time. Do not use a foreign bank account.

If you make estimated payments by check, send your payment with a payment voucher. Go to our website at www.revenue.state.mn.us and choose **Make a Payment** under **Individuals**. Then, choose **Check or Money Order** and use the **Payment Voucher System** to create a payment voucher.

Send your voucher and check to the address provided on the voucher. You may print multiple vouchers for estimated payments.

Penalty and Interest

Is there a penalty for filing late?

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

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

Is there a penalty for paying late?

We will charge a 4% late payment penalty of the unpaid amount due if you do not pay what you owe by the due date.

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

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

Are there other penalties?

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

We can charge civil and criminal penalties for:

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

How is interest on late payments calculated?

Use the worksheet below to calculate interest you owe. We will charge interest on any unpaid tax and penalty after May 17, 2021. The interest rate is determined each year. The interest rate for 2020 is 5%.

Worksheet to Determine Penalty and Interest

1 Tax not paid by May 17, 2021 . . . . _____

2 Late payment penalty* — multiply step 1 by 4% (.04) . . . . _____

3 Late filing penalty. If you are filing your return after October 15, 2021, multiply step 1 by 5% (.05) . _____
4 Extended delinquency. If your tax is not paid within 180 days after filing your return,
   multiply step 1 by 5% (.05) . . . . _____

5 Add steps 1 through 4 . . . . _____

6 Number of days the tax is late ** . . . . _____

7 Enter the applicable interest rate. For 2021, the rate is 5% (.05) . . . . _____

8 Multiply step 6 by step 7 . . . . _____

9 Divide step 8 by 365 (carry to five decimal places) . . . . _____

10 Interest — multiply step 5 by step 9 . . . . _____

11 Total payment amount. Add step 5 and step 10 . . . . _____

*If you are filing your return after May 17, 2021, and paid at least 90% of your total tax by the due date, you will not be charged the late payment penalty if you file your return and pay any remaining tax by October 15, 2021.

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

Military Personnel

Am I a Minnesota resident?

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

Military personnel who are part-year residents or nonresidents: When determining if you are required to file a Minnesota return using the steps on page 6, do not include:

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

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

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

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

Subtractions

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

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

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

Military Pensions

You may subtract from taxable income certain types of military pensions or other military retirement pay. To claim this subtraction, you must have included the qualifying income in your federal adjusted gross income. Report this subtraction on line 32 of Schedule M1M. If you claim this subtraction, you cannot claim the Credit for Past Military Service.

Extensions

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

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

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

Other Information

Separation of Liability

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

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

Filing on Behalf of a Deceased Person

If a person died before filing a 2020 tax return and had income that meets the minimum filing requirement for 2020, the spouse or personal representative must file a Minnesota income tax return for the deceased person. The return must have the same filing status used to file the decedent's federal return. To file a Minnesota income tax return for a deceased person, enter the decedents name and your name on the return and print "DECD" and the date of death after the decedent's last name.

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

Claiming a Refund on Behalf of a Deceased Person

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

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

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

Amending your Return/Reporting Federal Changes

Generally, you have 3 ½ years from the return due date to amend an original return to claim a refund. Use Minnesota Form M1X, *Amended Minnesota Income Tax*.

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

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

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

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

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

Power of Attorney

We cannot share your private information without your permission. To give us permission to talk to an attorney, accountant, tax return preparer, or any other person, complete and sign Form REV184i, *Individual or Sole Proprietor Power of Attorney*. The person you appoint will be able to perform any acts you can perform when dealing with the department if given permission. You can also limit the representative's authority to specific powers, such as representing you during the audit process.

Taxpayer Rights Advocate

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

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

Call: 651-556-6013 or 855-452-0767
Email: dor.tra@state.mn.us

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er) — Number of Children				Married, filing jointly — Number of Children			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is:				Your credit is:			
1	100	2	5	6	6	2	5	6	6
100	200	6	14	17	19	6	14	17	19
200	300	10	23	28	31	10	23	28	31
300	400	14	33	39	44	14	33	39	44
400	500	18	42	50	56	18	42	50	56
500	600	21	51	61	69	21	51	61	69
600	700	25	61	72	81	25	61	72	81
700	800	29	70	83	94	29	70	83	94
800	900	33	79	94	106	33	79	94	106
900	1,000	37	89	105	119	37	89	105	119
1,000	1,100	41	98	116	131	41	98	116	131
1,100	1,200	45	108	127	144	45	108	127	144
1,200	1,300	49	117	138	156	49	117	138	156
1,300	1,400	53	126	149	169	53	126	149	169
1,400	1,500	57	136	160	181	57	136	160	181
1,500	1,600	60	145	171	194	60	145	171	194
1,600	1,700	64	154	182	206	64	154	182	206
1,700	1,800	68	164	193	219	68	164	193	219
1,800	1,900	72	173	204	231	72	173	204	231
1,900	2,000	76	182	215	244	76	182	215	244
2,000	2,100	80	192	226	256	80	192	226	256
2,100	2,200	84	201	237	269	84	201	237	269
2,200	2,300	88	210	248	281	88	210	248	281
2,300	2,400	92	220	259	294	92	220	259	294
2,400	2,500	96	229	270	306	96	229	270	306
2,500	2,600	99	238	281	319	99	238	281	319
2,600	2,700	103	248	292	331	103	248	292	331
2,700	2,800	107	257	303	344	107	257	303	344
2,800	2,900	111	266	314	356	111	266	314	356
2,900	3,000	115	276	325	369	115	276	325	369
3,000	3,100	119	285	336	381	119	285	336	381
3,100	3,200	123	295	347	394	123	295	347	394
3,200	3,300	127	304	358	406	127	304	358	406
3,300	3,400	131	313	369	419	131	313	369	419
3,400	3,500	135	323	380	431	135	323	380	431
3,500	3,600	138	332	391	444	138	332	391	444
3,600	3,700	142	341	402	456	142	341	402	456
3,700	3,800	146	351	413	469	146	351	413	469
3,800	3,900	150	360	424	481	150	360	424	481
3,900	4,000	154	369	435	494	154	369	435	494
4,000	4,100	158	379	446	506	158	379	446	506
4,100	4,200	162	388	457	519	162	388	457	519
4,200	4,300	166	397	468	531	166	397	468	531
4,300	4,400	170	407	479	544	170	407	479	544
4,400	4,500	174	416	490	556	174	416	490	556
4,500	4,600	177	425	501	569	177	425	501	569
4,600	4,700	181	435	512	581	181	435	512	581
4,700	4,800	185	444	523	594	185	444	523	594
4,800	4,900	189	453	534	606	189	453	534	606
4,900	5,000	193	463	545	619	193	463	545	619
5,000	5,100	197	472	556	631	197	472	556	631
5,100	5,200	201	482	567	644	201	482	567	644
5,200	5,300	205	491	578	656	205	491	578	656
5,300	5,400	209	500	589	669	209	500	589	669
5,400	5,500	213	510	600	681	213	510	600	681
5,500	5,600	216	519	611	694	216	519	611	694
5,600	5,700	220	528	622	706	220	528	622	706
5,700	5,800	224	538	633	719	224	538	633	719
5,800	5,900	228	547	644	731	228	547	644	731
5,900	6,000	232	556	655	744	232	556	655	744
6,000	6,100	236	566	666	756	236	566	666	756
6,100	6,200	240	575	677	769	240	575	677	769
6,200	6,300	244	584	688	781	244	584	688	781
6,300	6,400	248	594	699	794	248	594	699	794
6,400	6,500	252	603	710	806	252	603	710	806
6,500	6,600	255	612	721	819	255	612	721	819
6,600	6,700	259	622	732	831	259	622	732	831
6,700	6,800	263	631	743	844	263	631	743	844
6,800	6,900	267	640	754	856	267	640	754	856
6,900	7,000	271	650	765	869	271	650	765	869
7,000	7,100	275	659	776	881	275	659	776	881
7,100	7,200	279	669	787	894	279	669	787	894
7,200	7,300	283	678	798	906	283	678	798	906
7,300	7,400	284	687	809	919	284	687	809	919
7,400	7,500	284	697	820	931	284	697	820	931
7,500	7,600	284	706	831	944	284	706	831	944
7,600	7,700	284	715	842	956	284	715	842	956
7,700	7,800	284	725	853	969	284	725	853	969
7,800	7,900	284	734	864	981	284	734	864	981
7,900	8,000	284	743	875	994	284	743	875	994
8,000	8,100	284	753	886	1,006	284	753	886	1,006
8,100	8,200	284	762	897	1,019	284	762	897	1,019
8,200	8,300	284	771	908	1,031	284	771	908	1,031
8,300	8,400	284	781	919	1,044	284	781	919	1,044
8,400	8,500	284	790	930	1,056	284	790	930	1,056
8,500	8,600	284	799	941	1,069	284	799	941	1,069
8,600	8,700	284	809	952	1,081	284	809	952	1,081
8,700	8,800	284	818	963	1,094	284	818	963	1,094
8,800	8,900	284	827	974	1,106	284	827	974	1,106
8,900	9,000	282	837	985	1,119	284	837	985	1,119
9,000	9,100	280	846	996	1,131	284	846	996	1,131
9,100	9,200	278	856	1,007	1,144	284	856	1,007	1,144
9,200	9,300	276	865	1,018	1,156	284	865	1,018	1,156
9,300	9,400	274	874	1,029	1,169	284	874	1,029	1,169
9,400	9,500	272	884	1,040	1,181	284	884	1,040	1,181
9,500	9,600	270	893	1,051	1,194	284	893	1,051	1,194
9,600	9,700	268	902	1,062	1,206	284	902	1,062	1,206
9,700	9,800	266	912	1,073	1,219	284	912	1,073	1,219
9,800	9,900	264	921	1,084	1,231	284	921	1,084	1,231
9,900	10,000	262	930	1,095	1,244	284	930	1,095	1,244
10,000	10,100	260	940	1,106	1,256	284	940	1,106	1,256
10,100	10,200	258	949	1,117	1,269	284	949	1,117	1,269
10,200	10,300	256	958	1,128	1,281	284	958	1,128	1,281
10,300	10,400	254	968	1,139	1,294	284	968	1,139	1,294
10,400	10,500	252	977	1,150	1,306	284	977	1,150	1,306
10,500	10,600	250	986	1,161	1,319	284	986	1,161	1,319
10,600	10,700	248	996	1,172	1,331	284	996	1,172	1,331
10,700	10,800	246	1,005	1,183	1,344	284	1,005	1,183	1,344
10,800	10,900	244	1,014	1,194	1,356	284	1,014	1,194	1,356
10,900	11,000	242	1,024	1,205	1,369	284	1,024	1,205	1,369
11,000	11,100	240	1,033	1,216	1,381	284	1,033	1,216	1,381
11,100	11,200	238	1,043	1,227	1,394	284	1,043	1,227	1,394
11,200	11,300	236	1,052	1,238	1,406	284	1,052	1,238	1,406
11,300	11,400	234	1,061	1,249	1,419	284	1,061	1,249	1,419
11,400	11,500	232	1,071	1,260	1,431	284	1,071	1,260	1,431
11,500	11,600	230	1,080	1,271	1,444	284	1,080	1,271	1,444
11,600	11,700	228	1,089	1,282	1,456	284	1,089	1,282	1,456
11,700	11,800	226	1,099	1,293	1,469	284	1,099	1,293	1,469
11,800	11,900	224	1,108	1,304	1,481	284	1,108	1,304	1,481
11,900	12,000	222	1,117	1,315	1,494	284	1,117	1,315	1,494

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er) Number of Children				Married, filing jointly Number of Children			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is:				Your credit is:			
12,000	12,100	220	1,127	1,326	1,506	284	1,127	1,326	1,506
12,100	12,200	218	1,136	1,337	1,519	284	1,136	1,337	1,519
12,200	12,300	216	1,136	1,348	1,531	284	1,136	1,348	1,531
12,300	12,400	214	1,136	1,359	1,544	284	1,136	1,359	1,544
12,400	12,500	212	1,136	1,370	1,556	284	1,136	1,370	1,556
12,500	12,600	210	1,136	1,381	1,569	284	1,136	1,381	1,569
12,600	12,700	208	1,136	1,392	1,581	284	1,136	1,392	1,581
12,700	12,800	206	1,136	1,403	1,594	284	1,136	1,403	1,594
12,800	12,900	204	1,136	1,414	1,606	284	1,136	1,414	1,606
12,900	13,000	202	1,136	1,425	1,619	284	1,136	1,425	1,619
13,000	13,100	200	1,136	1,436	1,631	284	1,136	1,436	1,631
13,100	13,200	198	1,136	1,447	1,644	284	1,136	1,447	1,644
13,200	13,300	196	1,136	1,458	1,656	284	1,136	1,458	1,656
13,300	13,400	194	1,136	1,469	1,669	284	1,136	1,469	1,669
13,400	13,500	192	1,136	1,480	1,681	284	1,136	1,480	1,681
13,500	13,600	190	1,136	1,491	1,694	284	1,136	1,491	1,694
13,600	13,700	188	1,136	1,502	1,706	284	1,136	1,502	1,706
13,700	13,800	186	1,136	1,513	1,719	284	1,136	1,513	1,719
13,800	13,900	184	1,136	1,524	1,731	284	1,136	1,524	1,731
13,900	14,000	182	1,136	1,535	1,744	284	1,136	1,535	1,744
14,000	14,100	180	1,136	1,546	1,756	284	1,136	1,546	1,756
14,100	14,200	178	1,136	1,557	1,769	284	1,136	1,557	1,769
14,200	14,300	176	1,136	1,568	1,781	284	1,136	1,568	1,781
14,300	14,400	174	1,136	1,579	1,794	284	1,136	1,579	1,794
14,400	14,500	172	1,136	1,590	1,806	284	1,136	1,590	1,806
14,500	14,600	170	1,136	1,601	1,819	284	1,136	1,601	1,819
14,600	14,700	168	1,136	1,612	1,831	284	1,136	1,612	1,831
14,700	14,800	166	1,136	1,623	1,844	284	1,136	1,623	1,844
14,800	14,900	164	1,136	1,634	1,856	283	1,136	1,634	1,856
14,900	15,000	162	1,136	1,645	1,869	281	1,136	1,645	1,869
15,000	15,100	160	1,136	1,656	1,881	279	1,136	1,656	1,881
15,100	15,200	158	1,136	1,667	1,894	277	1,136	1,667	1,894
15,200	15,300	156	1,136	1,678	1,906	275	1,136	1,678	1,906
15,300	15,400	154	1,136	1,689	1,919	273	1,136	1,689	1,919
15,400	15,500	152	1,136	1,700	1,931	271	1,136	1,700	1,931
15,500	15,600	150	1,136	1,711	1,944	269	1,136	1,711	1,944
15,600	15,700	148	1,136	1,722	1,956	267	1,136	1,722	1,956
15,700	15,800	146	1,136	1,733	1,969	265	1,136	1,733	1,969
15,800	15,900	144	1,136	1,744	1,981	263	1,136	1,744	1,981
15,900	16,000	142	1,136	1,755	1,994	261	1,136	1,755	1,994
16,000	16,100	140	1,136	1,766	2,006	259	1,136	1,766	2,006
16,100	16,200	138	1,136	1,777	2,019	257	1,136	1,777	2,019
16,200	16,300	136	1,136	1,788	2,031	255	1,136	1,788	2,031
16,300	16,400	134	1,136	1,799	2,044	253	1,136	1,799	2,044
16,400	16,500	132	1,136	1,810	2,056	251	1,136	1,810	2,056
16,500	16,600	130	1,136	1,821	2,069	249	1,136	1,821	2,069
16,600	16,700	128	1,136	1,832	2,081	247	1,136	1,832	2,081
16,700	16,800	126	1,136	1,843	2,094	245	1,136	1,843	2,094
16,800	16,900	124	1,136	1,854	2,106	243	1,136	1,854	2,106
16,900	17,000	122	1,136	1,865	2,119	241	1,136	1,865	2,119
17,000	17,100	120	1,136	1,876	2,131	239	1,136	1,876	2,131
17,100	17,200	118	1,136	1,887	2,144	237	1,136	1,887	2,144
17,200	17,300	116	1,136	1,898	2,156	235	1,136	1,898	2,156
17,300	17,400	114	1,136	1,909	2,169	233	1,136	1,909	2,169
17,400	17,500	112	1,136	1,920	2,181	231	1,136	1,920	2,181
17,500	17,600	110	1,136	1,931	2,194	229	1,136	1,931	2,194
17,600	17,700	108	1,136	1,942	2,206	227	1,136	1,942	2,206
17,700	17,800	106	1,136	1,953	2,219	225	1,136	1,953	2,219
17,800	17,900	104	1,136	1,964	2,231	223	1,136	1,964	2,231

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er) Number of Children				Married, filing jointly Number of Children			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is:				Your credit is:			
17,900	18,000	102	1,136	1,975	2,244	221	1,136	1,975	2,244
18,000	18,100	100	1,136	1,986	2,256	219	1,136	1,986	2,256
18,100	18,200	98	1,136	1,997	2,269	217	1,136	1,997	2,269
18,200	18,300	96	1,136	2,008	2,281	215	1,136	2,008	2,281
18,300	18,400	94	1,136	2,019	2,294	213	1,136	2,019	2,294
18,400	18,500	92	1,136	2,030	2,306	211	1,136	2,030	2,306
18,500	18,600	90	1,136	2,041	2,319	209	1,136	2,041	2,319
18,600	18,700	88	1,136	2,052	2,331	207	1,136	2,052	2,331
18,700	18,800	86	1,136	2,063	2,344	205	1,136	2,063	2,344
18,800	18,900	84	1,136	2,074	2,356	203	1,136	2,074	2,356
18,900	19,000	82	1,136	2,085	2,369	201	1,136	2,085	2,369
19,000	19,100	80	1,136	2,096	2,381	199	1,136	2,096	2,381
19,100	19,200	78	1,136	2,107	2,394	197	1,136	2,107	2,394
19,200	19,300	76	1,136	2,118	2,406	195	1,136	2,118	2,406
19,300	19,400	74	1,136	2,129	2,419	193	1,136	2,129	2,419
19,400	19,500	72	1,136	2,140	2,431	191	1,136	2,140	2,431
19,500	19,600	70	1,136	2,151	2,444	189	1,136	2,151	2,444
19,600	19,700	68	1,136	2,162	2,456	187	1,136	2,162	2,456
19,700	19,800	66	1,136	2,173	2,469	185	1,136	2,173	2,469
19,800	19,900	64	1,136	2,184	2,481	183	1,136	2,184	2,481
19,900	20,000	62	1,136	2,191	2,494	181	1,136	2,191	2,494
20,000	20,100	60	1,136	2,191	2,506	179	1,136	2,191	2,506
20,100	20,200	58	1,136	2,191	2,519	177	1,136	2,191	2,519
20,200	20,300	56	1,136	2,191	2,531	175	1,136	2,191	2,531
20,300	20,400	54	1,136	2,191	2,541	173	1,136	2,191	2,541
20,400	20,500	52	1,136	2,191	2,541	171	1,136	2,191	2,541
20,500	20,600	50	1,136	2,191	2,541	169	1,136	2,191	2,541
20,600	20,700	48	1,136	2,191	2,541	167	1,136	2,191	2,541
20,700	20,800	46	1,136	2,191	2,541	165	1,136	2,191	2,541
20,800	20,900	44	1,136	2,191	2,541	163	1,136	2,191	2,541
20,900	21,000	42	1,136	2,191	2,541	161	1,136	2,191	2,541
21,000	21,100	40	1,136	2,191	2,541	159	1,136	2,191	2,541
21,100	21,200	38	1,136	2,191	2,541	157	1,136	2,191	2,541
21,200	21,300	36	1,136	2,191	2,541	155	1,136	2,191	2,541
21,300	21,400	34	1,136	2,191	2,541	153	1,136	2,191	2,541
21,400	21,500	32	1,136	2,191	2,541	151	1,136	2,191	2,541
21,500	21,600	30	1,136	2,191	2,541	149	1,136	2,191	2,541
21,600	21,700	28	1,136	2,191	2,541	147	1,136	2,191	2,541
21,700	21,800	26	1,136	2,191	2,541	145	1,136	2,191	2,541
21,800	21,900	24	1,136	2,191	2,541	143	1,136	2,191	2,541
21,900	22,000	22	1,136	2,191	2,541	141	1,136	2,191	2,541
22,000	22,100	20	1,136	2,191	2,541	139	1,136	2,191	2,541
22,100	22,200	18	1,136	2,191	2,541	137	1,136	2,191	2,541
22,200	22,300	16	1,136	2,191	2,541	135	1,136	2,191	2,541
22,300	22,400	14	1,136	2,191	2,541	133	1,136	2,191	2,541
22,400	22,500	12	1,136	2,191	2,541	131	1,136	2,191	2,541
22,500	22,600	10	1,136	2,191	2,541	129	1,136	2,191	2,541
22,600	22,700	8	1,136	2,191	2,541	127	1,136	2,191	2,541
22,700	22,800	6	1,136	2,191	2,541	125	1,136	2,191	2,541
22,800	22,900	4	1,136	2,191	2,541	123	1,136	2,191	2,541
22,900	23,000	2	1,136	2,191	2,541	121	1,136	2,191	2,541
23,000	23,100	0	1,136	2,191	2,541	119	1,136	2,191	2,541
23,100	23,200	0	1,136	2,191	2,541	117	1,136	2,191	2,541
23,200	23,300	0	1,130	2,191	2,541	115	1,136	2,191	2,541
23,300	23,400	0	1,124	2,191	2,541	113	1,136	2,191	2,541
23,400	23,500	0	1,118	2,191	2,541	111	1,136	2,191	2,541
23,500	23,600	0	1,112	2,191	2,541	109	1,136	2,191	2,541
23,600	23,700	0	1,106	2,191	2,541	107	1,136	2,191	2,541
23,700	23,800	0	1,100	2,191	2,541	105	1,136	2,191	2,541

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er) — Number of Children				Married, filing jointly — Number of Children			
At least	But less than	0	1	2	3	0	1	2	3
23,800	23,900	0	1,094	2,191	2,541	103	1,136	2,191	2,541
23,900	24,000	0	1,088	2,191	2,541	101	1,136	2,191	2,541
24,000	24,100	0	1,082	2,191	2,541	99	1,136	2,191	2,541
24,100	24,200	0	1,076	2,191	2,541	97	1,136	2,191	2,541
24,200	24,300	0	1,070	2,191	2,541	95	1,136	2,191	2,541
24,300	24,400	0	1,064	2,191	2,541	93	1,136	2,191	2,541
24,400	24,500	0	1,058	2,191	2,541	91	1,136	2,191	2,541
24,500	24,600	0	1,052	2,191	2,541	89	1,136	2,191	2,541
24,600	24,700	0	1,046	2,191	2,541	87	1,136	2,191	2,541
24,700	24,800	0	1,040	2,191	2,541	85	1,136	2,191	2,541
24,800	24,900	0	1,034	2,191	2,541	83	1,136	2,191	2,541
24,900	25,000	0	1,028	2,191	2,541	81	1,136	2,191	2,541
25,000	25,100	0	1,022	2,191	2,541	79	1,136	2,191	2,541
25,100	25,200	0	1,016	2,191	2,541	77	1,136	2,191	2,541
25,200	25,300	0	1,010	2,191	2,541	75	1,136	2,191	2,541
25,300	25,400	0	1,004	2,191	2,541	73	1,136	2,191	2,541
25,400	25,500	0	998	2,191	2,541	71	1,136	2,191	2,541
25,500	25,600	0	992	2,191	2,541	69	1,136	2,191	2,541
25,600	25,700	0	986	2,191	2,541	67	1,136	2,191	2,541
25,700	25,800	0	980	2,191	2,541	65	1,136	2,191	2,541
25,800	25,900	0	974	2,191	2,541	63	1,136	2,191	2,541
25,900	26,000	0	968	2,191	2,541	61	1,136	2,191	2,541
26,000	26,100	0	962	2,191	2,541	59	1,136	2,191	2,541
26,100	26,200	0	956	2,191	2,541	57	1,136	2,191	2,541
26,200	26,300	0	950	2,191	2,541	55	1,136	2,191	2,541
26,300	26,400	0	944	2,191	2,541	53	1,136	2,191	2,541
26,400	26,500	0	938	2,191	2,541	51	1,136	2,191	2,541
26,500	26,600	0	932	2,191	2,541	49	1,136	2,191	2,541
26,600	26,700	0	926	2,191	2,541	47	1,136	2,191	2,541
26,700	26,800	0	920	2,191	2,541	45	1,136	2,191	2,541
26,800	26,900	0	914	2,191	2,541	43	1,136	2,191	2,541
26,900	27,000	0	908	2,191	2,541	41	1,136	2,191	2,541
27,000	27,100	0	902	2,191	2,541	39	1,136	2,191	2,541
27,100	27,200	0	896	2,191	2,541	37	1,136	2,191	2,541
27,200	27,300	0	890	2,191	2,541	35	1,136	2,191	2,541
27,300	27,400	0	884	2,191	2,541	33	1,136	2,191	2,541
27,400	27,500	0	878	2,191	2,541	31	1,136	2,191	2,541
27,500	27,600	0	872	2,181	2,541	29	1,136	2,191	2,541
27,600	27,700	0	866	2,170	2,541	27	1,136	2,191	2,541
27,700	27,800	0	860	2,160	2,541	25	1,136	2,191	2,541
27,800	27,900	0	854	2,149	2,531	23	1,136	2,191	2,541
27,900	28,000	0	848	2,139	2,520	21	1,136	2,191	2,541
28,000	28,100	0	842	2,128	2,510	19	1,136	2,191	2,541
28,100	28,200	0	836	2,118	2,499	17	1,136	2,191	2,541
28,200	28,300	0	830	2,107	2,489	15	1,136	2,191	2,541
28,300	28,400	0	824	2,097	2,478	13	1,136	2,191	2,541
28,400	28,500	0	818	2,086	2,468	11	1,136	2,191	2,541
28,500	28,600	0	812	2,076	2,457	9	1,136	2,191	2,541
28,600	28,700	0	806	2,065	2,447	7	1,136	2,191	2,541
28,700	28,800	0	800	2,055	2,436	5	1,136	2,191	2,541
28,800	28,900	0	794	2,044	2,426	3	1,136	2,191	2,541
28,900	29,000	0	788	2,034	2,415	1	1,136	2,191	2,541
29,000	29,100	0	782	2,023	2,405	0	1,136	2,191	2,541
29,100	29,200	0	776	2,013	2,394	0	1,132	2,191	2,541
29,200	29,300	0	770	2,002	2,384	0	1,126	2,191	2,541
29,300	29,400	0	764	1,992	2,373	0	1,120	2,191	2,541
29,400	29,500	0	758	1,981	2,363	0	1,114	2,191	2,541
29,500	29,600	0	752	1,971	2,352	0	1,108	2,191	2,541
29,600	29,700	0	746	1,960	2,342	0	1,102	2,191	2,541
29,700	29,800	0	740	1,950	2,331	0	1,096	2,191	2,541
29,800	29,900	0	734	1,939	2,321	0	1,090	2,191	2,541
29,900	30,000	0	728	1,929	2,310	0	1,084	2,191	2,541
30,000	30,100	0	722	1,918	2,300	0	1,078	2,191	2,541
30,100	30,200	0	716	1,908	2,289	0	1,072	2,191	2,541
30,200	30,300	0	710	1,897	2,279	0	1,066	2,191	2,541
30,300	30,400	0	704	1,887	2,268	0	1,060	2,191	2,541
30,400	30,500	0	698	1,876	2,258	0	1,054	2,191	2,541
30,500	30,600	0	692	1,866	2,247	0	1,048	2,191	2,541
30,600	30,700	0	686	1,855	2,237	0	1,042	2,191	2,541
30,700	30,800	0	680	1,845	2,226	0	1,036	2,191	2,541
30,800	30,900	0	674	1,834	2,216	0	1,030	2,191	2,541
30,900	31,000	0	668	1,824	2,205	0	1,024	2,191	2,541
31,000	31,100	0	662	1,813	2,195	0	1,018	2,191	2,541
31,100	31,200	0	656	1,803	2,184	0	1,012	2,191	2,541
31,200	31,300	0	650	1,792	2,174	0	1,006	2,191	2,541
31,300	31,400	0	644	1,782	2,163	0	1,000	2,191	2,541
31,400	31,500	0	638	1,771	2,153	0	994	2,191	2,541
31,500	31,600	0	632	1,761	2,142	0	988	2,191	2,541
31,600	31,700	0	626	1,750	2,132	0	982	2,191	2,541
31,700	31,800	0	620	1,740	2,121	0	976	2,191	2,541
31,800	31,900	0	614	1,729	2,111	0	970	2,191	2,541
31,900	32,000	0	608	1,719	2,100	0	964	2,191	2,541
32,000	32,100	0	602	1,708	2,090	0	958	2,191	2,541
32,100	32,200	0	596	1,698	2,079	0	952	2,191	2,541
32,200	32,300	0	590	1,687	2,069	0	946	2,191	2,541
32,300	32,400	0	584	1,677	2,058	0	940	2,191	2,541
32,400	32,500	0	578	1,666	2,048	0	934	2,191	2,541
32,500	32,600	0	572	1,656	2,037	0	928	2,191	2,541
32,600	32,700	0	566	1,645	2,027	0	922	2,191	2,541
32,700	32,800	0	560	1,635	2,016	0	916	2,191	2,541
32,800	32,900	0	554	1,624	2,006	0	910	2,191	2,541
32,900	33,000	0	548	1,614	1,995	0	904	2,191	2,541
33,000	33,100	0	542	1,603	1,985	0	898	2,191	2,541
33,100	33,200	0	536	1,593	1,974	0	892	2,191	2,541
33,200	33,300	0	530	1,582	1,964	0	886	2,191	2,541
33,300	33,400	0	524	1,572	1,953	0	880	2,191	2,541
33,400	33,500	0	518	1,561	1,943	0	874	2,184	2,541
33,500	33,600	0	512	1,551	1,932	0	868	2,173	2,541
33,600	33,700	0	506	1,540	1,922	0	862	2,163	2,541
33,700	33,800	0	500	1,530	1,911	0	856	2,152	2,535
33,800	33,900	0	494	1,519	1,901	0	850	2,142	2,524
33,900	34,000	0	488	1,509	1,890	0	844	2,131	2,514
34,000	34,100	0	482	1,498	1,880	0	838	2,121	2,503
34,100	34,200	0	476	1,488	1,869	0	832	2,110	2,493
34,200	34,300	0	470	1,477	1,859	0	826	2,100	2,482
34,300	34,400	0	464	1,467	1,848	0	820	2,089	2,472
34,400	34,500	0	458	1,456	1,838	0	814	2,079	2,461
34,500	34,600	0	452	1,446	1,827	0	808	2,068	2,451
34,600	34,700	0	446	1,435	1,817	0	802	2,058	2,440
34,700	34,800	0	440	1,425	1,806	0	796	2,047	2,430
34,800	34,900	0	434	1,414	1,796	0	790	2,037	2,419
34,900	35,000	0	428	1,404	1,785	0	784	2,026	2,409
35,000	35,100	0	422	1,393	1,775	0	778	2,016	2,398
35,100	35,200	0	416	1,383	1,764	0	772	2,005	2,388
35,200	35,300	0	410	1,372	1,754	0	766	1,995	2,377
35,300	35,400	0	404	1,362	1,743	0	760	1,984	2,367
35,400	35,500	0	398	1,351	1,733	0	754	1,974	2,356
35,500	35,600	0	392	1,341	1,722	0	748	1,963	2,346

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er) — Number of Children				Married, filing jointly — Number of Children			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is:				Your credit is:			
35,600	35,700	0	386	1,330	1,712	0	742	1,953	2,335
35,700	35,800	0	380	1,320	1,701	0	736	1,942	2,325
35,800	35,900	0	374	1,309	1,691	0	730	1,932	2,314
35,900	36,000	0	368	1,299	1,680	0	724	1,921	2,304
36,000	36,100	0	362	1,288	1,670	0	718	1,911	2,293
36,100	36,200	0	356	1,278	1,659	0	712	1,900	2,283
36,200	36,300	0	350	1,267	1,649	0	706	1,890	2,272
36,300	36,400	0	344	1,257	1,638	0	700	1,879	2,262
36,400	36,500	0	338	1,246	1,628	0	694	1,869	2,251
36,500	36,600	0	332	1,236	1,617	0	688	1,858	2,241
36,600	36,700	0	326	1,225	1,607	0	682	1,848	2,230
36,700	36,800	0	320	1,215	1,596	0	676	1,837	2,220
36,800	36,900	0	314	1,204	1,586	0	670	1,827	2,209
36,900	37,000	0	308	1,194	1,575	0	664	1,816	2,199
37,000	37,100	0	302	1,183	1,565	0	658	1,806	2,188
37,100	37,200	0	296	1,173	1,554	0	652	1,795	2,178
37,200	37,300	0	290	1,162	1,544	0	646	1,785	2,167
37,300	37,400	0	284	1,152	1,533	0	640	1,774	2,157
37,400	37,500	0	278	1,141	1,523	0	634	1,764	2,146
37,500	37,600	0	272	1,131	1,512	0	628	1,753	2,136
37,600	37,700	0	266	1,120	1,502	0	622	1,743	2,125
37,700	37,800	0	260	1,110	1,491	0	616	1,732	2,115
37,800	37,900	0	254	1,099	1,481	0	610	1,722	2,104
37,900	38,000	0	248	1,089	1,470	0	604	1,711	2,094
38,000	38,100	0	242	1,078	1,460	0	598	1,701	2,083
38,100	38,200	0	236	1,068	1,449	0	592	1,690	2,073
38,200	38,300	0	230	1,057	1,439	0	586	1,680	2,062
38,300	38,400	0	224	1,047	1,428	0	580	1,669	2,052
38,400	38,500	0	218	1,036	1,418	0	574	1,659	2,041
38,500	38,600	0	212	1,026	1,407	0	568	1,648	2,031
38,600	38,700	0	206	1,015	1,397	0	562	1,638	2,020
38,700	38,800	0	200	1,005	1,386	0	556	1,627	2,010
38,800	38,900	0	194	994	1,376	0	550	1,617	1,999
38,900	39,000	0	188	984	1,365	0	544	1,606	1,989
39,000	39,100	0	182	973	1,355	0	538	1,596	1,978
39,100	39,200	0	176	963	1,344	0	532	1,585	1,968
39,200	39,300	0	170	952	1,334	0	526	1,575	1,957
39,300	39,400	0	164	942	1,323	0	520	1,564	1,947
39,400	39,500	0	158	931	1,313	0	514	1,554	1,936
39,500	39,600	0	152	921	1,302	0	508	1,543	1,926
39,600	39,700	0	146	910	1,292	0	502	1,533	1,915
39,700	39,800	0	140	900	1,281	0	496	1,522	1,905
39,800	39,900	0	134	889	1,271	0	490	1,512	1,894
39,900	40,000	0	128	879	1,260	0	484	1,501	1,884
40,000	40,100	0	122	868	1,250	0	478	1,491	1,873
40,100	40,200	0	116	858	1,239	0	472	1,480	1,863
40,200	40,300	0	110	847	1,229	0	466	1,470	1,852
40,300	40,400	0	104	837	1,218	0	460	1,459	1,842
40,400	40,500	0	98	826	1,208	0	454	1,449	1,831
40,500	40,600	0	92	816	1,197	0	448	1,438	1,821
40,600	40,700	0	86	805	1,187	0	442	1,428	1,810
40,700	40,800	0	80	795	1,176	0	436	1,417	1,800
40,800	40,900	0	74	784	1,166	0	430	1,407	1,789
40,900	41,000	0	68	774	1,155	0	424	1,396	1,779
41,000	41,100	0	62	763	1,145	0	418	1,386	1,768
41,100	41,200	0	56	753	1,134	0	412	1,375	1,758
41,200	41,300	0	50	742	1,124	0	406	1,365	1,747
41,300	41,400	0	44	732	1,113	0	400	1,354	1,737
41,400	41,500	0	38	721	1,103	0	394	1,344	1,726
41,500	41,600	0	32	711	1,092	0	388	1,333	1,716
41,600	41,700	0	26	700	1,082	0	382	1,323	1,705
41,700	41,800	0	20	690	1,071	0	376	1,312	1,695
41,800	41,900	0	14	679	1,061	0	370	1,302	1,684
41,900	42,000	0	8	669	1,050	0	364	1,291	1,674
42,000	42,100	0	2	658	1,040	0	358	1,281	1,663
42,100	42,200	0	0	648	1,029	0	352	1,270	1,653
42,200	42,300	0	0	637	1,019	0	346	1,260	1,642
42,300	42,400	0	0	627	1,008	0	340	1,249	1,632
42,400	42,500	0	0	616	998	0	334	1,239	1,621
42,500	42,600	0	0	606	987	0	328	1,228	1,611
42,600	42,700	0	0	595	977	0	322	1,218	1,600
42,700	42,800	0	0	585	966	0	316	1,207	1,590
42,800	42,900	0	0	574	956	0	310	1,197	1,579
42,900	43,000	0	0	564	945	0	304	1,186	1,569
43,000	43,100	0	0	553	935	0	298	1,176	1,558
43,100	43,200	0	0	543	924	0	292	1,165	1,548
43,200	43,300	0	0	532	914	0	286	1,155	1,537
43,300	43,400	0	0	522	903	0	280	1,144	1,527
43,400	43,500	0	0	511	893	0	274	1,134	1,516
43,500	43,600	0	0	501	882	0	268	1,123	1,506
43,600	43,700	0	0	490	872	0	262	1,113	1,495
43,700	43,800	0	0	480	861	0	256	1,102	1,485
43,800	43,900	0	0	469	851	0	250	1,092	1,474
43,900	44,000	0	0	459	840	0	244	1,081	1,464
44,000	44,100	0	0	448	830	0	238	1,071	1,453
44,100	44,200	0	0	438	819	0	232	1,060	1,443
44,200	44,300	0	0	427	809	0	226	1,050	1,432
44,300	44,400	0	0	417	798	0	220	1,039	1,422
44,400	44,500	0	0	406	788	0	214	1,029	1,411
44,500	44,600	0	0	396	777	0	208	1,018	1,401
44,600	44,700	0	0	385	767	0	202	1,008	1,390
44,700	44,800	0	0	375	756	0	196	997	1,380
44,800	44,900	0	0	364	746	0	190	987	1,369
44,900	45,000	0	0	354	735	0	184	976	1,359
45,000	45,100	0	0	343	725	0	178	966	1,348
45,100	45,200	0	0	333	714	0	172	955	1,338
45,200	45,300	0	0	322	704	0	166	945	1,327
45,300	45,400	0	0	312	693	0	160	934	1,317
45,400	45,500	0	0	301	683	0	154	924	1,306
45,500	45,600	0	0	291	672	0	148	913	1,296
45,600	45,700	0	0	280	662	0	142	903	1,285
45,700	45,800	0	0	270	651	0	136	892	1,275
45,800	45,900	0	0	259	641	0	130	882	1,264
45,900	46,000	0	0	249	630	0	124	871	1,254
46,000	46,100	0	0	238	620	0	118	861	1,243
46,100	46,200	0	0	228	609	0	112	850	1,233
46,200	46,300	0	0	217	599	0	106	840	1,222
46,300	46,400	0	0	207	588	0	100	829	1,212
46,400	46,500	0	0	196	578	0	94	819	1,201
46,500	46,600	0	0	186	567	0	88	808	1,191
46,600	46,700	0	0	175	557	0	82	798	1,180
46,700	46,800	0	0	165	546	0	76	787	1,170

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is:				Your credit is:			
46,800	46,900	0	0	154	536	0	70	777	1,159
46,900	47,000	0	0	144	525	0	64	766	1,149
47,000	47,100	0	0	133	515	0	58	756	1,138
47,100	47,200	0	0	123	504	0	52	745	1,128
47,200	47,300	0	0	112	494	0	46	735	1,117
47,300	47,400	0	0	102	483	0	40	724	1,107
47,400	47,500	0	0	91	473	0	34	714	1,096
47,500	47,600	0	0	81	462	0	28	703	1,086
47,600	47,700	0	0	70	452	0	22	693	1,075
47,700	47,800	0	0	60	441	0	16	682	1,065
47,800	47,900	0	0	49	431	0	10	672	1,054
47,900	48,000	0	0	39	420	0	4	661	1,044
48,000	48,100	0	0	28	410	0	0	651	1,033
48,100	48,200	0	0	18	399	0	0	640	1,023
48,200	48,300	0	0	7	389	0	0	630	1,012
48,300	48,400	0	0	0	378	0	0	619	1,002
48,400	48,500	0	0	0	368	0	0	609	991
48,500	48,600	0	0	0	357	0	0	598	981
48,600	48,700	0	0	0	347	0	0	588	970
48,700	48,800	0	0	0	336	0	0	577	960
48,800	48,900	0	0	0	326	0	0	567	949
48,900	49,000	0	0	0	315	0	0	556	939
49,000	49,100	0	0	0	305	0	0	546	928
49,100	49,200	0	0	0	294	0	0	535	918
49,200	49,300	0	0	0	284	0	0	525	907
49,300	49,400	0	0	0	273	0	0	514	897
49,400	49,500	0	0	0	263	0	0	504	886
49,500	49,600	0	0	0	252	0	0	493	876
49,600	49,700	0	0	0	242	0	0	483	865
49,700	49,800	0	0	0	231	0	0	472	855
49,800	49,900	0	0	0	221	0	0	462	844
49,900	50,000	0	0	0	210	0	0	451	834
50,000	50,100	0	0	0	200	0	0	441	823
50,100	50,200	0	0	0	189	0	0	430	813
50,200	50,300	0	0	0	179	0	0	420	802
50,300	50,400	0	0	0	168	0	0	409	792
50,400	50,500	0	0	0	158	0	0	399	781
50,500	50,600	0	0	0	147	0	0	388	771
50,600	50,700	0	0	0	137	0	0	378	760
50,700	50,800	0	0	0	126	0	0	367	750
50,800	50,900	0	0	0	116	0	0	357	739
50,900	51,000	0	0	0	105	0	0	346	729
51,000	51,100	0	0	0	95	0	0	336	718
51,100	51,200	0	0	0	84	0	0	325	708
51,200	51,300	0	0	0	74	0	0	315	697
51,300	51,400	0	0	0	63	0	0	304	687
51,400	51,500	0	0	0	53	0	0	294	676
51,500	51,600	0	0	0	42	0	0	283	666
51,600	51,700	0	0	0	32	0	0	273	655
51,700	51,800	0	0	0	21	0	0	262	645
51,800	51,900	0	0	0	11	0	0	252	634
51,900	52,000	0	0	0	0	0	0	241	624
52,000	52,100	0	0	0	0	0	0	231	613
52,100	52,200	0	0	0	0	0	0	220	603
52,200	52,300	0	0	0	0	0	0	210	592
52,300	52,400	0	0	0	0	0	0	199	582
52,400	52,500	0	0	0	0	0	0	189	571
52,500	52,600	0	0	0	0	0	0	178	561
52,600	52,700	0	0	0	0	0	0	168	550
52,700	52,800	0	0	0	0	0	0	157	540
52,800	52,900	0	0	0	0	0	0	147	529
52,900	53,000	0	0	0	0	0	0	136	519
53,000	53,100	0	0	0	0	0	0	126	508
53,100	53,200	0	0	0	0	0	0	115	498
53,200	53,300	0	0	0	0	0	0	105	487
53,300	53,400	0	0	0	0	0	0	94	477
53,400	53,500	0	0	0	0	0	0	84	466
53,500	53,600	0	0	0	0	0	0	73	456
53,600	53,700	0	0	0	0	0	0	63	445
53,700	53,800	0	0	0	0	0	0	52	435
53,800	53,900	0	0	0	0	0	0	42	424
53,900	54,000	0	0	0	0	0	0	31	414
54,000	54,100	0	0	0	0	0	0	21	403
54,100	54,200	0	0	0	0	0	0	10	393
54,200	54,300	0	0	0	0	0	0	0	382
54,300	54,400	0	0	0	0	0	0	0	372
54,400	54,500	0	0	0	0	0	0	0	361
54,500	54,600	0	0	0	0	0	0	0	351
54,600	54,700	0	0	0	0	0	0	0	340
54,700	54,800	0	0	0	0	0	0	0	330
54,800	54,900	0	0	0	0	0	0	0	319
54,900	55,000	0	0	0	0	0	0	0	309
55,000	55,100	0	0	0	0	0	0	0	298
55,100	55,200	0	0	0	0	0	0	0	288
55,200	55,300	0	0	0	0	0	0	0	277
55,300	55,400	0	0	0	0	0	0	0	267
55,400	55,500	0	0	0	0	0	0	0	256
55,500	55,600	0	0	0	0	0	0	0	246
55,600	55,700	0	0	0	0	0	0	0	235
55,700	55,800	0	0	0	0	0	0	0	225
55,800	55,900	0	0	0	0	0	0	0	214
55,900	56,000	0	0	0	0	0	0	0	204
56,000	56,100	0	0	0	0	0	0	0	193
56,100	56,200	0	0	0	0	0	0	0	183
56,200	56,300	0	0	0	0	0	0	0	172
56,300	56,400	0	0	0	0	0	0	0	162
56,400	56,500	0	0	0	0	0	0	0	151
56,500	56,600	0	0	0	0	0	0	0	141
56,600	56,700	0	0	0	0	0	0	0	130
56,700	56,800	0	0	0	0	0	0	0	120
56,800	56,900	0	0	0	0	0	0	0	109
56,900	57,000	0	0	0	0	0	0	0	99
57,000	57,100	0	0	0	0	0	0	0	88
57,100	57,200	0	0	0	0	0	0	0	78
57,200	57,300	0	0	0	0	0	0	0	67
57,300	57,400	0	0	0	0	0	0	0	57
57,400	57,500	0	0	0	0	0	0	0	46
57,500	57,600	0	0	0	0	0	0	0	36
57,600	57,700	0	0	0	0	0	0	0	25
57,700	57,800	0	0	0	0	0	0	0	15
57,800	57,900	0	0	0	0	0	0	0	4
57,900	58,000	0	0	0	0	0	0	0	0

2020 Tax Tables

If line 9, Form M1 is: at least	but less than	Single	Married jointly or qualifying widow(er)	Married separately	Head of household
		the tax to enter on line 10 is:			
0	20	0	0	0	0
20	100	3	3	3	3
100	200	8	8	8	8
200	300	13	13	13	13
300	400	19	19	19	19
400	500	24	24	24	24
500	600	29	29	29	29
600	700	35	35	35	35
700	800	40	40	40	40
800	900	45	45	45	45
900	1,000	51	51	51	51
1,000	1,100	56	56	56	56
1,100	1,200	62	62	62	62
1,200	1,300	67	67	67	67
1,300	1,400	72	72	72	72
1,400	1,500	78	78	78	78
1,500	1,600	83	83	83	83
1,600	1,700	88	88	88	88
1,700	1,800	94	94	94	94
1,800	1,900	99	99	99	99
1,900	2,000	104	104	104	104
2,000	2,100	110	110	110	110
2,100	2,200	115	115	115	115
2,200	2,300	120	120	120	120
2,300	2,400	126	126	126	126
2,400	2,500	131	131	131	131
2,500	2,600	136	136	136	136
2,600	2,700	142	142	142	142
2,700	2,800	147	147	147	147
2,800	2,900	152	152	152	152
2,900	3,000	158	158	158	158
3,000	3,100	163	163	163	163
3,100	3,200	169	169	169	169
3,200	3,300	174	174	174	174
3,300	3,400	179	179	179	179
3,400	3,500	185	185	185	185
3,500	3,600	190	190	190	190
3,600	3,700	195	195	195	195
3,700	3,800	201	201	201	201
3,800	3,900	206	206	206	206
3,900	4,000	211	211	211	211
4,000	4,100	217	217	217	217
4,100	4,200	222	222	222	222
4,200	4,300	227	227	227	227
4,300	4,400	233	233	233	233
4,400	4,500	238	238	238	238
4,500	4,600	243	243	243	243
4,600	4,700	249	249	249	249
4,700	4,800	254	254	254	254
4,800	4,900	259	259	259	259
4,900	5,000	265	265	265	265
5,000	5,100	270	270	270	270
5,100	5,200	276	276	276	276
5,200	5,300	281	281	281	281
5,300	5,400	286	286	286	286
5,400	5,500	292	292	292	292
5,500	5,600	297	297	297	297
5,600	5,700	302	302	302	302
5,700	5,800	308	308	308	308
5,800	5,900	313	313	313	313
5,900	6,000	318	318	318	318
6,000	6,100	324	324	324	324
6,100	6,200	329	329	329	329
6,200	6,300	334	334	334	334
6,300	6,400	340	340	340	340
6,400	6,500	345	345	345	345
6,500	6,600	350	350	350	350
6,600	6,700	356	356	356	356
6,700	6,800	361	361	361	361
6,800	6,900	366	366	366	366
6,900	7,000	372	372	372	372
7,000	7,100	377	377	377	377
7,100	7,200	383	383	383	383
7,200	7,300	388	388	388	388
7,300	7,400	393	393	393	393
7,400	7,500	399	399	399	399
7,500	7,600	404	404	404	404
7,600	7,700	409	409	409	409
7,700	7,800	415	415	415	415
7,800	7,900	420	420	420	420
7,900	8,000	425	425	425	425
8,000	8,100	431	431	431	431
8,100	8,200	436	436	436	436
8,200	8,300	441	441	441	441
8,300	8,400	447	447	447	447
8,400	8,500	452	452	452	452
8,500	8,600	457	457	457	457
8,600	8,700	463	463	463	463
8,700	8,800	468	468	468	468
8,800	8,900	473	473	473	473
8,900	9,000	479	479	479	479
9,000	9,100	484	484	484	484
9,100	9,200	490	490	490	490
9,200	9,300	495	495	495	495
9,300	9,400	500	500	500	500
9,400	9,500	506	506	506	506
9,500	9,600	511	511	511	511
9,600	9,700	516	516	516	516
9,700	9,800	522	522	522	522
9,800	9,900	527	527	527	527
9,900	10,000	532	532	532	532
10,000	10,100	538	538	538	538
10,100	10,200	543	543	543	543
10,200	10,300	548	548	548	548
10,300	10,400	554	554	554	554
10,400	10,500	559	559	559	559
10,500	10,600	564	564	564	564
10,600	10,700	570	570	570	570
10,700	10,800	575	575	575	575
10,800	10,900	580	580	580	580
10,900	11,000	586	586	586	586
11,000	11,100	591	591	591	591
11,100	11,200	597	597	597	597
11,200	11,300	602	602	602	602
11,300	11,400	607	607	607	607
11,400	11,500	613	613	613	613
11,500	11,600	618	618	618	618
11,600	11,700	623	623	623	623
11,700	11,800	629	629	629	629
11,800	11,900	634	634	634	634
11,900	12,000	639	639	639	639
12,000	12,100	645	645	645	645
12,100	12,200	650	650	650	650
12,200	12,300	655	655	655	655
12,300	12,400	661	661	661	661
12,400	12,500	666	666	666	666
12,500	12,600	671	671	671	671
12,600	12,700	677	677	677	677

2020 Tax Tables

If line 9, Form M1 is:		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
12,700	12,800	682	682	682	682
12,800	12,900	687	687	687	687
12,900	13,000	693	693	693	693
13,000	13,100	698	698	698	698
13,100	13,200	704	704	704	704
13,200	13,300	709	709	709	709
13,300	13,400	714	714	714	714
13,400	13,500	720	720	720	720
13,500	13,600	725	725	725	725
13,600	13,700	730	730	730	730
13,700	13,800	736	736	736	736
13,800	13,900	741	741	741	741
13,900	14,000	746	746	746	746
14,000	14,100	752	752	752	752
14,100	14,200	757	757	757	757
14,200	14,300	762	762	762	762
14,300	14,400	768	768	768	768
14,400	14,500	773	773	773	773
14,500	14,600	778	778	778	778
14,600	14,700	784	784	784	784
14,700	14,800	789	789	789	789
14,800	14,900	794	794	794	794
14,900	15,000	800	800	800	800
15,000	15,100	805	805	805	805
15,100	15,200	811	811	811	811
15,200	15,300	816	816	816	816
15,300	15,400	821	821	821	821
15,400	15,500	827	827	827	827
15,500	15,600	832	832	832	832
15,600	15,700	837	837	837	837
15,700	15,800	843	843	843	843
15,800	15,900	848	848	848	848
15,900	16,000	853	853	853	853
16,000	16,100	859	859	859	859
16,100	16,200	864	864	864	864
16,200	16,300	869	869	869	869
16,300	16,400	875	875	875	875
16,400	16,500	880	880	880	880
16,500	16,600	885	885	885	885
16,600	16,700	891	891	891	891
16,700	16,800	896	896	896	896
16,800	16,900	901	901	901	901
16,900	17,000	907	907	907	907
17,000	17,100	912	912	912	912
17,100	17,200	918	918	918	918
17,200	17,300	923	923	923	923
17,300	17,400	928	928	928	928
17,400	17,500	934	934	934	934
17,500	17,600	939	939	939	939
17,600	17,700	944	944	944	944
17,700	17,800	950	950	950	950
17,800	17,900	955	955	955	955
17,900	18,000	960	960	960	960
18,000	18,100	966	966	966	966
18,100	18,200	971	971	971	971
18,200	18,300	976	976	976	976
18,300	18,400	982	982	982	982
18,400	18,500	987	987	987	987
18,500	18,600	992	992	992	992
18,600	18,700	998	998	998	998
18,700	18,800	1,003	1,003	1,003	1,003
18,800	18,900	1,008	1,008	1,008	1,008
18,900	19,000	1,014	1,014	1,014	1,014
19,000	19,100	1,019	1,019	1,019	1,019
19,100	19,200	1,025	1,025	1,025	1,025
19,200	19,300	1,030	1,030	1,030	1,030
19,300	19,400	1,035	1,035	1,035	1,035
19,400	19,500	1,041	1,041	1,041	1,041
19,500	19,600	1,046	1,046	1,046	1,046
19,600	19,700	1,051	1,051	1,051	1,051
19,700	19,800	1,057	1,057	1,057	1,057
19,800	19,900	1,062	1,062	1,064	1,062
19,900	20,000	1,067	1,067	1,071	1,067
20,000	20,100	1,073	1,073	1,078	1,073
20,100	20,200	1,078	1,078	1,084	1,078
20,200	20,300	1,083	1,083	1,091	1,083
20,300	20,400	1,089	1,089	1,098	1,089
20,400	20,500	1,094	1,094	1,105	1,094
20,500	20,600	1,099	1,099	1,112	1,099
20,600	20,700	1,105	1,105	1,118	1,105
20,700	20,800	1,110	1,110	1,125	1,110
20,800	20,900	1,115	1,115	1,132	1,115
20,900	21,000	1,121	1,121	1,139	1,121
21,000	21,100	1,126	1,126	1,146	1,126
21,100	21,200	1,132	1,132	1,152	1,132
21,200	21,300	1,137	1,137	1,159	1,137
21,300	21,400	1,142	1,142	1,166	1,142
21,400	21,500	1,148	1,148	1,173	1,148
21,500	21,600	1,153	1,153	1,180	1,153
21,600	21,700	1,158	1,158	1,186	1,158
21,700	21,800	1,164	1,164	1,193	1,164
21,800	21,900	1,169	1,169	1,200	1,169
21,900	22,000	1,174	1,174	1,207	1,174
22,000	22,100	1,180	1,180	1,214	1,180
22,100	22,200	1,185	1,185	1,220	1,185
22,200	22,300	1,190	1,190	1,227	1,190
22,300	22,400	1,196	1,196	1,234	1,196
22,400	22,500	1,201	1,201	1,241	1,201
22,500	22,600	1,206	1,206	1,248	1,206
22,600	22,700	1,212	1,212	1,254	1,212
22,700	22,800	1,217	1,217	1,261	1,217
22,800	22,900	1,222	1,222	1,268	1,222
22,900	23,000	1,228	1,228	1,275	1,228
23,000	23,100	1,233	1,233	1,282	1,233
23,100	23,200	1,239	1,239	1,288	1,239
23,200	23,300	1,244	1,244	1,295	1,244
23,300	23,400	1,249	1,249	1,302	1,249
23,400	23,500	1,255	1,255	1,309	1,255
23,500	23,600	1,260	1,260	1,316	1,260
23,600	23,700	1,265	1,265	1,322	1,265
23,700	23,800	1,271	1,271	1,329	1,271
23,800	23,900	1,276	1,276	1,336	1,276
23,900	24,000	1,281	1,281	1,343	1,281
24,000	24,100	1,287	1,287	1,350	1,287
24,100	24,200	1,292	1,292	1,356	1,292
24,200	24,300	1,297	1,297	1,363	1,297
24,300	24,400	1,303	1,303	1,370	1,303
24,400	24,500	1,308	1,308	1,377	1,308
24,500	24,600	1,313	1,313	1,384	1,313
24,600	24,700	1,319	1,319	1,390	1,319
24,700	24,800	1,324	1,324	1,397	1,324
24,800	24,900	1,329	1,329	1,404	1,329
24,900	25,000	1,335	1,335	1,411	1,335
25,000	25,100	1,340	1,340	1,418	1,340
25,100	25,200	1,346	1,346	1,424	1,346
25,200	25,300	1,351	1,351	1,431	1,351
25,300	25,400	1,356	1,356	1,438	1,356
25,400	25,500	1,362	1,362	1,445	1,362
25,500	25,600	1,367	1,367	1,452	1,367
25,600	25,700	1,372	1,372	1,458	1,372

2020 Tax Tables

If line 9, Form M1 is: at least	but less than	Single	Married jointly or qualifying widow(er)	Married separately	Head of household
		the tax to enter on line 10 is:			
25,700	25,800	1,378	1,378	1,465	1,378
25,800	25,900	1,383	1,383	1,472	1,383
25,900	26,000	1,388	1,388	1,479	1,388
26,000	26,100	1,394	1,394	1,486	1,394
26,100	26,200	1,399	1,399	1,492	1,399
26,200	26,300	1,404	1,404	1,499	1,404
26,300	26,400	1,410	1,410	1,506	1,410
26,400	26,500	1,415	1,415	1,513	1,415
26,500	26,600	1,420	1,420	1,520	1,420
26,600	26,700	1,426	1,426	1,526	1,426
26,700	26,800	1,431	1,431	1,533	1,431
26,800	26,900	1,436	1,436	1,540	1,436
26,900	27,000	1,442	1,442	1,547	1,442
27,000	27,100	1,448	1,447	1,554	1,447
27,100	27,200	1,455	1,453	1,560	1,453
27,200	27,300	1,462	1,458	1,567	1,458
27,300	27,400	1,469	1,463	1,574	1,463
27,400	27,500	1,476	1,469	1,581	1,469
27,500	27,600	1,482	1,474	1,588	1,474
27,600	27,700	1,489	1,479	1,594	1,479
27,700	27,800	1,496	1,485	1,601	1,485
27,800	27,900	1,503	1,490	1,608	1,490
27,900	28,000	1,510	1,495	1,615	1,495
28,000	28,100	1,516	1,501	1,622	1,501
28,100	28,200	1,523	1,506	1,628	1,506
28,200	28,300	1,530	1,511	1,635	1,511
28,300	28,400	1,537	1,517	1,642	1,517
28,400	28,500	1,544	1,522	1,649	1,522
28,500	28,600	1,550	1,527	1,656	1,527
28,600	28,700	1,557	1,533	1,662	1,533
28,700	28,800	1,564	1,538	1,669	1,538
28,800	28,900	1,571	1,543	1,676	1,543
28,900	29,000	1,578	1,549	1,683	1,549
29,000	29,100	1,584	1,554	1,690	1,554
29,100	29,200	1,591	1,560	1,696	1,560
29,200	29,300	1,598	1,565	1,703	1,565
29,300	29,400	1,605	1,570	1,710	1,570
29,400	29,500	1,612	1,576	1,717	1,576
29,500	29,600	1,618	1,581	1,724	1,581
29,600	29,700	1,625	1,586	1,730	1,586
29,700	29,800	1,632	1,592	1,737	1,592
29,800	29,900	1,639	1,597	1,744	1,597
29,900	30,000	1,646	1,602	1,751	1,602
30,000	30,100	1,652	1,608	1,758	1,608
30,100	30,200	1,659	1,613	1,764	1,613
30,200	30,300	1,666	1,618	1,771	1,618
30,300	30,400	1,673	1,624	1,778	1,624
30,400	30,500	1,680	1,629	1,785	1,629
30,500	30,600	1,686	1,634	1,792	1,634
30,600	30,700	1,693	1,640	1,798	1,640
30,700	30,800	1,700	1,645	1,805	1,645
30,800	30,900	1,707	1,650	1,812	1,650
30,900	31,000	1,714	1,656	1,819	1,656
31,000	31,100	1,720	1,661	1,826	1,661
31,100	31,200	1,727	1,667	1,832	1,667
31,200	31,300	1,734	1,672	1,839	1,672
31,300	31,400	1,741	1,677	1,846	1,677
31,400	31,500	1,748	1,683	1,853	1,683
31,500	31,600	1,754	1,688	1,860	1,688
31,600	31,700	1,761	1,693	1,866	1,693
31,700	31,800	1,768	1,699	1,873	1,699
31,800	31,900	1,775	1,704	1,880	1,704
31,900	32,000	1,782	1,709	1,887	1,709
32,000	32,100	1,788	1,715	1,894	1,715
32,100	32,200	1,795	1,720	1,900	1,720
32,200	32,300	1,802	1,725	1,907	1,725
32,300	32,400	1,809	1,731	1,914	1,731
32,400	32,500	1,816	1,736	1,921	1,736
32,500	32,600	1,822	1,741	1,928	1,741
32,600	32,700	1,829	1,747	1,934	1,747
32,700	32,800	1,836	1,752	1,941	1,752
32,800	32,900	1,843	1,757	1,948	1,757
32,900	33,000	1,850	1,763	1,955	1,763
33,000	33,100	1,856	1,768	1,962	1,768
33,100	33,200	1,863	1,774	1,968	1,774
33,200	33,300	1,870	1,779	1,975	1,780
33,300	33,400	1,877	1,784	1,982	1,787
33,400	33,500	1,884	1,790	1,989	1,793
33,500	33,600	1,890	1,795	1,996	1,800
33,600	33,700	1,897	1,800	2,002	1,807
33,700	33,800	1,904	1,806	2,009	1,814
33,800	33,900	1,911	1,811	2,016	1,821
33,900	34,000	1,918	1,816	2,023	1,827
34,000	34,100	1,924	1,822	2,030	1,834
34,100	34,200	1,931	1,827	2,036	1,841
34,200	34,300	1,938	1,832	2,043	1,848
34,300	34,400	1,945	1,838	2,050	1,855
34,400	34,500	1,952	1,843	2,057	1,861
34,500	34,600	1,958	1,848	2,064	1,868
34,600	34,700	1,965	1,854	2,070	1,875
34,700	34,800	1,972	1,859	2,077	1,882
34,800	34,900	1,979	1,864	2,084	1,889
34,900	35,000	1,986	1,870	2,091	1,895
35,000	35,100	1,992	1,875	2,098	1,902
35,100	35,200	1,999	1,881	2,104	1,909
35,200	35,300	2,006	1,886	2,111	1,916
35,300	35,400	2,013	1,891	2,118	1,923
35,400	35,500	2,020	1,897	2,125	1,929
35,500	35,600	2,026	1,902	2,132	1,936
35,600	35,700	2,033	1,907	2,138	1,943
35,700	35,800	2,040	1,913	2,145	1,950
35,800	35,900	2,047	1,918	2,152	1,957
35,900	36,000	2,054	1,923	2,159	1,963
36,000	36,100	2,060	1,929	2,166	1,970
36,100	36,200	2,067	1,934	2,172	1,977
36,200	36,300	2,074	1,939	2,179	1,984
36,300	36,400	2,081	1,945	2,186	1,991
36,400	36,500	2,088	1,950	2,193	1,997
36,500	36,600	2,094	1,955	2,200	2,004
36,600	36,700	2,101	1,961	2,206	2,011
36,700	36,800	2,108	1,966	2,213	2,018
36,800	36,900	2,115	1,971	2,220	2,025
36,900	37,000	2,122	1,977	2,227	2,031
37,000	37,100	2,128	1,982	2,234	2,038
37,100	37,200	2,135	1,988	2,240	2,045
37,200	37,300	2,142	1,993	2,247	2,052
37,300	37,400	2,149	1,998	2,254	2,059
37,400	37,500	2,156	2,004	2,261	2,065
37,500	37,600	2,162	2,009	2,268	2,072
37,600	37,700	2,169	2,014	2,274	2,079
37,700	37,800	2,176	2,020	2,281	2,086
37,800	37,900	2,183	2,025	2,288	2,093
37,900	38,000	2,190	2,030	2,295	2,099
38,000	38,100	2,196	2,036	2,302	2,106
38,100	38,200	2,203	2,041	2,308	2,113
38,200	38,300	2,210	2,046	2,315	2,120
38,300	38,400	2,217	2,052	2,322	2,127
38,400	38,500	2,224	2,057	2,329	2,133

2020 Tax Tables

If line 9, Form M1 is:		and you are filing:				If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household			Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:				at least	but less than	the tax to enter on line 10 is:			
38,500	38,600	2,230	2,062	2,336	2,140	44,900	45,000	2,666	2,485	2,771	2,575
38,600	38,700	2,237	2,068	2,342	2,147	45,000	45,100	2,672	2,492	2,778	2,582
38,700	38,800	2,244	2,073	2,349	2,154	45,100	45,200	2,679	2,499	2,784	2,589
38,800	38,900	2,251	2,078	2,356	2,161	45,200	45,300	2,686	2,506	2,791	2,596
38,900	39,000	2,258	2,084	2,363	2,167	45,300	45,400	2,693	2,512	2,798	2,603
39,000	39,100	2,264	2,089	2,370	2,174	45,400	45,500	2,700	2,519	2,805	2,609
39,100	39,200	2,271	2,095	2,376	2,181	45,500	45,600	2,706	2,526	2,812	2,616
39,200	39,300	2,278	2,100	2,383	2,188	45,600	45,700	2,713	2,533	2,818	2,623
39,300	39,400	2,285	2,105	2,390	2,195	45,700	45,800	2,720	2,540	2,825	2,630
39,400	39,500	2,292	2,111	2,397	2,201	45,800	45,900	2,727	2,546	2,832	2,637
39,500	39,600	2,298	2,118	2,404	2,208	45,900	46,000	2,734	2,553	2,839	2,643
39,600	39,700	2,305	2,125	2,410	2,215	46,000	46,100	2,740	2,560	2,846	2,650
39,700	39,800	2,312	2,132	2,417	2,222	46,100	46,200	2,747	2,567	2,852	2,657
39,800	39,900	2,319	2,138	2,424	2,229	46,200	46,300	2,754	2,574	2,859	2,664
39,900	40,000	2,326	2,145	2,431	2,235	46,300	46,400	2,761	2,580	2,866	2,671
40,000	40,100	2,332	2,152	2,438	2,242	46,400	46,500	2,768	2,587	2,873	2,677
40,100	40,200	2,339	2,159	2,444	2,249	46,500	46,600	2,774	2,594	2,880	2,684
40,200	40,300	2,346	2,166	2,451	2,256	46,600	46,700	2,781	2,601	2,886	2,691
40,300	40,400	2,353	2,172	2,458	2,263	46,700	46,800	2,788	2,608	2,893	2,698
40,400	40,500	2,360	2,179	2,465	2,269	46,800	46,900	2,795	2,614	2,900	2,705
40,500	40,600	2,366	2,186	2,472	2,276	46,900	47,000	2,802	2,621	2,907	2,711
40,600	40,700	2,373	2,193	2,478	2,283	47,000	47,100	2,808	2,628	2,914	2,718
40,700	40,800	2,380	2,200	2,485	2,290	47,100	47,200	2,815	2,635	2,920	2,725
40,800	40,900	2,387	2,206	2,492	2,297	47,200	47,300	2,822	2,642	2,927	2,732
40,900	41,000	2,394	2,213	2,499	2,303	47,300	47,400	2,829	2,648	2,934	2,739
41,000	41,100	2,400	2,220	2,506	2,310	47,400	47,500	2,836	2,655	2,941	2,745
41,100	41,200	2,407	2,227	2,512	2,317	47,500	47,600	2,842	2,662	2,948	2,752
41,200	41,300	2,414	2,234	2,519	2,324	47,600	47,700	2,849	2,669	2,954	2,759
41,300	41,400	2,421	2,240	2,526	2,331	47,700	47,800	2,856	2,676	2,961	2,766
41,400	41,500	2,428	2,247	2,533	2,337	47,800	47,900	2,863	2,682	2,968	2,773
41,500	41,600	2,434	2,254	2,540	2,344	47,900	48,000	2,870	2,689	2,975	2,779
41,600	41,700	2,441	2,261	2,546	2,351	48,000	48,100	2,876	2,696	2,982	2,786
41,700	41,800	2,448	2,268	2,553	2,358	48,100	48,200	2,883	2,703	2,988	2,793
41,800	41,900	2,455	2,274	2,560	2,365	48,200	48,300	2,890	2,710	2,995	2,800
41,900	42,000	2,462	2,281	2,567	2,371	48,300	48,400	2,897	2,716	3,002	2,807
42,000	42,100	2,468	2,288	2,574	2,378	48,400	48,500	2,904	2,723	3,009	2,813
42,100	42,200	2,475	2,295	2,580	2,385	48,500	48,600	2,910	2,730	3,016	2,820
42,200	42,300	2,482	2,302	2,587	2,392	48,600	48,700	2,917	2,737	3,022	2,827
42,300	42,400	2,489	2,308	2,594	2,399	48,700	48,800	2,924	2,744	3,029	2,834
42,400	42,500	2,496	2,315	2,601	2,405	48,800	48,900	2,931	2,750	3,036	2,841
42,500	42,600	2,502	2,322	2,608	2,412	48,900	49,000	2,938	2,757	3,043	2,847
42,600	42,700	2,509	2,329	2,614	2,419	49,000	49,100	2,944	2,764	3,050	2,854
42,700	42,800	2,516	2,336	2,621	2,426	49,100	49,200	2,951	2,771	3,056	2,861
42,800	42,900	2,523	2,342	2,628	2,433	49,200	49,300	2,958	2,778	3,063	2,868
42,900	43,000	2,530	2,349	2,635	2,439	49,300	49,400	2,965	2,784	3,070	2,875
43,000	43,100	2,536	2,356	2,642	2,446	49,400	49,500	2,972	2,791	3,077	2,881
43,100	43,200	2,543	2,363	2,648	2,453	49,500	49,600	2,978	2,798	3,084	2,888
43,200	43,300	2,550	2,370	2,655	2,460	49,600	49,700	2,985	2,805	3,090	2,895
43,300	43,400	2,557	2,376	2,662	2,467	49,700	49,800	2,992	2,812	3,097	2,902
43,400	43,500	2,564	2,383	2,669	2,473	49,800	49,900	2,999	2,818	3,104	2,909
43,500	43,600	2,570	2,390	2,676	2,480	49,900	50,000	3,006	2,825	3,111	2,915
43,600	43,700	2,577	2,397	2,682	2,487	50,000	50,100	3,012	2,832	3,118	2,922
43,700	43,800	2,584	2,404	2,689	2,494	50,100	50,200	3,019	2,839	3,124	2,929
43,800	43,900	2,591	2,410	2,696	2,501	50,200	50,300	3,026	2,846	3,131	2,936
43,900	44,000	2,598	2,417	2,703	2,507	50,300	50,400	3,033	2,852	3,138	2,943
44,000	44,100	2,604	2,424	2,710	2,514	50,400	50,500	3,040	2,859	3,145	2,949
44,100	44,200	2,611	2,431	2,716	2,521	50,500	50,600	3,046	2,866	3,152	2,956
44,200	44,300	2,618	2,438	2,723	2,528	50,600	50,700	3,053	2,873	3,158	2,963
44,300	44,400	2,625	2,444	2,730	2,535	50,700	50,800	3,060	2,880	3,165	2,970
44,400	44,500	2,632	2,451	2,737	2,541	50,800	50,900	3,067	2,886	3,172	2,977
44,500	44,600	2,638	2,458	2,744	2,548	50,900	51,000	3,074	2,893	3,179	2,983
44,600	44,700	2,645	2,465	2,750	2,555	51,000	51,100	3,080	2,900	3,186	2,990
44,700	44,800	2,652	2,472	2,757	2,562	51,100	51,200	3,087	2,907	3,192	2,997
44,800	44,900	2,659	2,478	2,764	2,569	51,200	51,300	3,094	2,914	3,199	3,004

2020 Tax Tables

If line 9, Form M1 is: at least	but less than	Single	Married jointly or qualifying widow(er)	Married separately	Head of household
		the tax to enter on line 10 is:			
51,300	51,400	3,101	2,920	3,206	3,011
51,400	51,500	3,108	2,927	3,213	3,017
51,500	51,600	3,114	2,934	3,220	3,024
51,600	51,700	3,121	2,941	3,226	3,031
51,700	51,800	3,128	2,948	3,233	3,038
51,800	51,900	3,135	2,954	3,240	3,045
51,900	52,000	3,142	2,961	3,247	3,051
52,000	52,100	3,148	2,968	3,254	3,058
52,100	52,200	3,155	2,975	3,260	3,065
52,200	52,300	3,162	2,982	3,267	3,072
52,300	52,400	3,169	2,988	3,274	3,079
52,400	52,500	3,176	2,995	3,281	3,085
52,500	52,600	3,182	3,002	3,288	3,092
52,600	52,700	3,189	3,009	3,294	3,099
52,700	52,800	3,196	3,016	3,301	3,106
52,800	52,900	3,203	3,022	3,308	3,113
52,900	53,000	3,210	3,029	3,315	3,119
53,000	53,100	3,216	3,036	3,322	3,126
53,100	53,200	3,223	3,043	3,328	3,133
53,200	53,300	3,230	3,050	3,335	3,140
53,300	53,400	3,237	3,056	3,342	3,147
53,400	53,500	3,244	3,063	3,349	3,153
53,500	53,600	3,250	3,070	3,356	3,160
53,600	53,700	3,257	3,077	3,362	3,167
53,700	53,800	3,264	3,084	3,369	3,174
53,800	53,900	3,271	3,090	3,376	3,181
53,900	54,000	3,278	3,097	3,383	3,187
54,000	54,100	3,284	3,104	3,390	3,194
54,100	54,200	3,291	3,111	3,396	3,201
54,200	54,300	3,298	3,118	3,403	3,208
54,300	54,400	3,305	3,124	3,410	3,215
54,400	54,500	3,312	3,131	3,417	3,221
54,500	54,600	3,318	3,138	3,424	3,228
54,600	54,700	3,325	3,145	3,430	3,235
54,700	54,800	3,332	3,152	3,437	3,242
54,800	54,900	3,339	3,158	3,444	3,249
54,900	55,000	3,346	3,165	3,451	3,255
55,000	55,100	3,352	3,172	3,458	3,262
55,100	55,200	3,359	3,179	3,464	3,269
55,200	55,300	3,366	3,186	3,471	3,276
55,300	55,400	3,373	3,192	3,478	3,283
55,400	55,500	3,380	3,199	3,485	3,289
55,500	55,600	3,386	3,206	3,492	3,296
55,600	55,700	3,393	3,213	3,498	3,303
55,700	55,800	3,400	3,220	3,505	3,310
55,800	55,900	3,407	3,226	3,512	3,317
55,900	56,000	3,414	3,233	3,519	3,323
56,000	56,100	3,420	3,240	3,526	3,330
56,100	56,200	3,427	3,247	3,532	3,337
56,200	56,300	3,434	3,254	3,539	3,344
56,300	56,400	3,441	3,260	3,546	3,351
56,400	56,500	3,448	3,267	3,553	3,357
56,500	56,600	3,454	3,274	3,560	3,364
56,600	56,700	3,461	3,281	3,566	3,371
56,700	56,800	3,468	3,288	3,573	3,378
56,800	56,900	3,475	3,294	3,580	3,385
56,900	57,000	3,482	3,301	3,587	3,391
57,000	57,100	3,488	3,308	3,594	3,398
57,100	57,200	3,495	3,315	3,600	3,405
57,200	57,300	3,502	3,322	3,607	3,412
57,300	57,400	3,509	3,328	3,614	3,419
57,400	57,500	3,516	3,335	3,621	3,425
57,500	57,600	3,522	3,342	3,628	3,432
57,600	57,700	3,529	3,349	3,634	3,439
57,700	57,800	3,536	3,356	3,641	3,446
57,800	57,900	3,543	3,362	3,648	3,453
57,900	58,000	3,550	3,369	3,655	3,459
58,000	58,100	3,556	3,376	3,662	3,466
58,100	58,200	3,563	3,383	3,668	3,473
58,200	58,300	3,570	3,390	3,675	3,480
58,300	58,400	3,577	3,396	3,682	3,487
58,400	58,500	3,584	3,403	3,689	3,493
58,500	58,600	3,590	3,410	3,696	3,500
58,600	58,700	3,597	3,417	3,702	3,507
58,700	58,800	3,604	3,424	3,709	3,514
58,800	58,900	3,611	3,430	3,716	3,521
58,900	59,000	3,618	3,437	3,723	3,527
59,000	59,100	3,624	3,444	3,730	3,534
59,100	59,200	3,631	3,451	3,736	3,541
59,200	59,300	3,638	3,458	3,743	3,548
59,300	59,400	3,645	3,464	3,750	3,555
59,400	59,500	3,652	3,471	3,757	3,561
59,500	59,600	3,658	3,478	3,764	3,568
59,600	59,700	3,665	3,485	3,770	3,575
59,700	59,800	3,672	3,492	3,777	3,582
59,800	59,900	3,679	3,498	3,784	3,589
59,900	60,000	3,686	3,505	3,791	3,595
60,000	60,100	3,692	3,512	3,798	3,602
60,100	60,200	3,699	3,519	3,804	3,609
60,200	60,300	3,706	3,526	3,811	3,616
60,300	60,400	3,713	3,532	3,818	3,623
60,400	60,500	3,720	3,539	3,825	3,629
60,500	60,600	3,726	3,546	3,832	3,636
60,600	60,700	3,733	3,553	3,838	3,643
60,700	60,800	3,740	3,560	3,845	3,650
60,800	60,900	3,747	3,566	3,852	3,657
60,900	61,000	3,754	3,573	3,859	3,663
61,000	61,100	3,760	3,580	3,866	3,670
61,100	61,200	3,767	3,587	3,872	3,677
61,200	61,300	3,774	3,594	3,879	3,684
61,300	61,400	3,781	3,600	3,886	3,691
61,400	61,500	3,788	3,607	3,893	3,697
61,500	61,600	3,794	3,614	3,900	3,704
61,600	61,700	3,801	3,621	3,906	3,711
61,700	61,800	3,808	3,628	3,913	3,718
61,800	61,900	3,815	3,634	3,920	3,725
61,900	62,000	3,822	3,641	3,927	3,731
62,000	62,100	3,828	3,648	3,934	3,738
62,100	62,200	3,835	3,655	3,940	3,745
62,200	62,300	3,842	3,662	3,947	3,752
62,300	62,400	3,849	3,668	3,954	3,759
62,400	62,500	3,856	3,675	3,961	3,765
62,500	62,600	3,862	3,682	3,968	3,772
62,600	62,700	3,869	3,689	3,974	3,779
62,700	62,800	3,876	3,696	3,981	3,786
62,800	62,900	3,883	3,702	3,988	3,793
62,900	63,000	3,890	3,709	3,995	3,799
63,000	63,100	3,896	3,716	4,002	3,806
63,100	63,200	3,903	3,723	4,008	3,813
63,200	63,300	3,910	3,730	4,015	3,820
63,300	63,400	3,917	3,736	4,022	3,827
63,400	63,500	3,924	3,743	4,029	3,833
63,500	63,600	3,930	3,750	4,036	3,840
63,600	63,700	3,937	3,757	4,042	3,847
63,700	63,800	3,944	3,764	4,049	3,854
63,800	63,900	3,951	3,770	4,056	3,861
63,900	64,000	3,958	3,777	4,063	3,867
64,000	64,100	3,964	3,784	4,070	3,874

2020 Tax Tables

If line 9, Form M1 is: at least	but less than	Single	Married jointly or qualifying widow(er)	Married separately	Head of household
64,100	64,200	3,971	3,791	4,076	3,881
64,200	64,300	3,978	3,798	4,083	3,888
64,300	64,400	3,985	3,804	4,090	3,895
64,400	64,500	3,992	3,811	4,097	3,901
64,500	64,600	3,998	3,818	4,104	3,908
64,600	64,700	4,005	3,825	4,110	3,915
64,700	64,800	4,012	3,832	4,117	3,922
64,800	64,900	4,019	3,838	4,124	3,929
64,900	65,000	4,026	3,845	4,131	3,935
65,000	65,100	4,032	3,852	4,138	3,942
65,100	65,200	4,039	3,859	4,144	3,949
65,200	65,300	4,046	3,866	4,151	3,956
65,300	65,400	4,053	3,872	4,158	3,963
65,400	65,500	4,060	3,879	4,165	3,969
65,500	65,600	4,066	3,886	4,172	3,976
65,600	65,700	4,073	3,893	4,178	3,983
65,700	65,800	4,080	3,900	4,185	3,990
65,800	65,900	4,087	3,906	4,192	3,997
65,900	66,000	4,094	3,913	4,199	4,003
66,000	66,100	4,100	3,920	4,206	4,010
66,100	66,200	4,107	3,927	4,212	4,017
66,200	66,300	4,114	3,934	4,219	4,024
66,300	66,400	4,121	3,940	4,226	4,031
66,400	66,500	4,128	3,947	4,233	4,037
66,500	66,600	4,134	3,954	4,240	4,044
66,600	66,700	4,141	3,961	4,246	4,051
66,700	66,800	4,148	3,968	4,253	4,058
66,800	66,900	4,155	3,974	4,260	4,065
66,900	67,000	4,162	3,981	4,267	4,071
67,000	67,100	4,168	3,988	4,274	4,078
67,100	67,200	4,175	3,995	4,280	4,085
67,200	67,300	4,182	4,002	4,287	4,092
67,300	67,400	4,189	4,008	4,294	4,099
67,400	67,500	4,196	4,015	4,301	4,105
67,500	67,600	4,202	4,022	4,308	4,112
67,600	67,700	4,209	4,029	4,314	4,119
67,700	67,800	4,216	4,036	4,321	4,126
67,800	67,900	4,223	4,042	4,328	4,133
67,900	68,000	4,230	4,049	4,335	4,139
68,000	68,100	4,236	4,056	4,342	4,146
68,100	68,200	4,243	4,063	4,348	4,153
68,200	68,300	4,250	4,070	4,355	4,160
68,300	68,400	4,257	4,076	4,362	4,167
68,400	68,500	4,264	4,083	4,369	4,173
68,500	68,600	4,270	4,090	4,376	4,180
68,600	68,700	4,277	4,097	4,382	4,187
68,700	68,800	4,284	4,104	4,389	4,194
68,800	68,900	4,291	4,110	4,396	4,201
68,900	69,000	4,298	4,117	4,403	4,207
69,000	69,100	4,304	4,124	4,410	4,214
69,100	69,200	4,311	4,131	4,416	4,221
69,200	69,300	4,318	4,138	4,423	4,228
69,300	69,400	4,325	4,144	4,430	4,235
69,400	69,500	4,332	4,151	4,437	4,241
69,500	69,600	4,338	4,158	4,444	4,248
69,600	69,700	4,345	4,165	4,450	4,255
69,700	69,800	4,352	4,172	4,457	4,262
69,800	69,900	4,359	4,178	4,464	4,269
69,900	70,000	4,366	4,185	4,471	4,275
70,000	70,100	4,372	4,192	4,478	4,282
70,100	70,200	4,379	4,199	4,484	4,289
70,200	70,300	4,386	4,206	4,491	4,296
70,300	70,400	4,393	4,212	4,498	4,303
70,400	70,500	4,400	4,219	4,505	4,309

If line 9, Form M1 is: at least	but less than	Single	Married jointly or qualifying widow(er)	Married separately	Head of household
70,500	70,600	4,406	4,226	4,512	4,316
70,600	70,700	4,413	4,233	4,518	4,323
70,700	70,800	4,420	4,240	4,525	4,330
70,800	70,900	4,427	4,246	4,532	4,337
70,900	71,000	4,434	4,253	4,539	4,343
71,000	71,100	4,440	4,260	4,546	4,350
71,100	71,200	4,447	4,267	4,552	4,357
71,200	71,300	4,454	4,274	4,559	4,364
71,300	71,400	4,461	4,280	4,566	4,371
71,400	71,500	4,468	4,287	4,573	4,377
71,500	71,600	4,474	4,294	4,580	4,384
71,600	71,700	4,481	4,301	4,586	4,391
71,700	71,800	4,488	4,308	4,593	4,398
71,800	71,900	4,495	4,314	4,600	4,405
71,900	72,000	4,502	4,321	4,607	4,411
72,000	72,100	4,508	4,328	4,614	4,418
72,100	72,200	4,515	4,335	4,620	4,425
72,200	72,300	4,522	4,342	4,627	4,432
72,300	72,400	4,529	4,348	4,634	4,439
72,400	72,500	4,536	4,355	4,641	4,445
72,500	72,600	4,542	4,362	4,648	4,452
72,600	72,700	4,549	4,369	4,654	4,459
72,700	72,800	4,556	4,376	4,661	4,466
72,800	72,900	4,563	4,382	4,668	4,473
72,900	73,000	4,570	4,389	4,675	4,479
73,000	73,100	4,576	4,396	4,682	4,486
73,100	73,200	4,583	4,403	4,688	4,493
73,200	73,300	4,590	4,410	4,695	4,500
73,300	73,400	4,597	4,416	4,702	4,507
73,400	73,500	4,604	4,423	4,709	4,513
73,500	73,600	4,610	4,430	4,716	4,520
73,600	73,700	4,617	4,437	4,722	4,527
73,700	73,800	4,624	4,444	4,729	4,534
73,800	73,900	4,631	4,450	4,736	4,541
73,900	74,000	4,638	4,457	4,743	4,547
74,000	74,100	4,644	4,464	4,750	4,554
74,100	74,200	4,651	4,471	4,756	4,561
74,200	74,300	4,658	4,478	4,763	4,568
74,300	74,400	4,665	4,484	4,770	4,575
74,400	74,500	4,672	4,491	4,777	4,581
74,500	74,600	4,678	4,498	4,784	4,588
74,600	74,700	4,685	4,505	4,790	4,595
74,700	74,800	4,692	4,512	4,797	4,602
74,800	74,900	4,699	4,518	4,804	4,609
74,900	75,000	4,706	4,525	4,811	4,615
75,000	75,100	4,712	4,532	4,818	4,622
75,100	75,200	4,719	4,539	4,824	4,629
75,200	75,300	4,726	4,546	4,831	4,636
75,300	75,400	4,733	4,552	4,838	4,643
75,400	75,500	4,740	4,559	4,845	4,649
75,500	75,600	4,746	4,566	4,852	4,656
75,600	75,700	4,753	4,573	4,858	4,663
75,700	75,800	4,760	4,580	4,865	4,670
75,800	75,900	4,767	4,586	4,872	4,677
75,900	76,000	4,774	4,593	4,879	4,683
76,000	76,100	4,780	4,600	4,886	4,690
76,100	76,200	4,787	4,607	4,892	4,697
76,200	76,300	4,794	4,614	4,899	4,704
76,300	76,400	4,801	4,620	4,906	4,711
76,400	76,500	4,808	4,627	4,913	4,717
76,500	76,600	4,814	4,634	4,920	4,724
76,600	76,700	4,821	4,641	4,926	4,731
76,700	76,800	4,828	4,648	4,933	4,738
76,800	76,900	4,835	4,654	4,940	4,745

2020 Tax Tables

If line 9, Form M1 is: at least	but less than	Single	Married jointly or qualifying widow(er)	Married separately	Head of household
76,900	77,000	4,842	4,661	4,947	4,751
77,000	77,100	4,848	4,668	4,954	4,758
77,100	77,200	4,855	4,675	4,960	4,765
77,200	77,300	4,862	4,682	4,967	4,772
77,300	77,400	4,869	4,688	4,974	4,779
77,400	77,500	4,876	4,695	4,981	4,785
77,500	77,600	4,882	4,702	4,988	4,792
77,600	77,700	4,889	4,709	4,994	4,799
77,700	77,800	4,896	4,716	5,001	4,806
77,800	77,900	4,903	4,722	5,008	4,813
77,900	78,000	4,910	4,729	5,015	4,819
78,000	78,100	4,916	4,736	5,022	4,826
78,100	78,200	4,923	4,743	5,028	4,833
78,200	78,300	4,930	4,750	5,035	4,840
78,300	78,400	4,937	4,756	5,043	4,847
78,400	78,500	4,944	4,763	5,051	4,853
78,500	78,600	4,950	4,770	5,058	4,860
78,600	78,700	4,957	4,777	5,066	4,867
78,700	78,800	4,964	4,784	5,074	4,874
78,800	78,900	4,971	4,790	5,082	4,881
78,900	79,000	4,978	4,797	5,090	4,887
79,000	79,100	4,984	4,804	5,098	4,894
79,100	79,200	4,991	4,811	5,106	4,901
79,200	79,300	4,998	4,818	5,113	4,908
79,300	79,400	5,005	4,824	5,121	4,915
79,400	79,500	5,012	4,831	5,129	4,921
79,500	79,600	5,018	4,838	5,137	4,928
79,600	79,700	5,025	4,845	5,145	4,935
79,700	79,800	5,032	4,852	5,153	4,942
79,800	79,900	5,039	4,858	5,161	4,949
79,900	80,000	5,046	4,865	5,168	4,955
80,000	80,100	5,052	4,872	5,176	4,962
80,100	80,200	5,059	4,879	5,184	4,969
80,200	80,300	5,066	4,886	5,192	4,976
80,300	80,400	5,073	4,892	5,200	4,983
80,400	80,500	5,080	4,899	5,208	4,989
80,500	80,600	5,086	4,906	5,215	4,996
80,600	80,700	5,093	4,913	5,223	5,003
80,700	80,800	5,100	4,920	5,231	5,010
80,800	80,900	5,107	4,926	5,239	5,017
80,900	81,000	5,114	4,933	5,247	5,023
81,000	81,100	5,120	4,940	5,255	5,030
81,100	81,200	5,127	4,947	5,263	5,037
81,200	81,300	5,134	4,954	5,270	5,044
81,300	81,400	5,141	4,960	5,278	5,051
81,400	81,500	5,148	4,967	5,286	5,057
81,500	81,600	5,154	4,974	5,294	5,064
81,600	81,700	5,161	4,981	5,302	5,071
81,700	81,800	5,168	4,988	5,310	5,078
81,800	81,900	5,175	4,994	5,318	5,085
81,900	82,000	5,182	5,001	5,325	5,091
82,000	82,100	5,188	5,008	5,333	5,098
82,100	82,200	5,195	5,015	5,341	5,105
82,200	82,300	5,202	5,022	5,349	5,112
82,300	82,400	5,209	5,028	5,357	5,119
82,400	82,500	5,216	5,035	5,365	5,125
82,500	82,600	5,222	5,042	5,372	5,132
82,600	82,700	5,229	5,049	5,380	5,139
82,700	82,800	5,236	5,056	5,388	5,146
82,800	82,900	5,243	5,062	5,396	5,153
82,900	83,000	5,250	5,069	5,404	5,159
83,000	83,100	5,256	5,076	5,412	5,166
83,100	83,200	5,263	5,083	5,420	5,173
83,200	83,300	5,270	5,090	5,427	5,180
83,300	83,400	5,277	5,096	5,435	5,187
83,400	83,500	5,284	5,103	5,443	5,193

If line 9, Form M1 is: at least	but less than	Single	Married jointly or qualifying widow(er)	Married separately	Head of household
83,500	83,600	5,290	5,110	5,451	5,200
83,600	83,700	5,297	5,117	5,459	5,207
83,700	83,800	5,304	5,124	5,467	5,214
83,800	83,900	5,311	5,130	5,475	5,221
83,900	84,000	5,318	5,137	5,482	5,227
84,000	84,100	5,324	5,144	5,490	5,234
84,100	84,200	5,331	5,151	5,498	5,241
84,200	84,300	5,338	5,158	5,506	5,248
84,300	84,400	5,345	5,164	5,514	5,255
84,400	84,500	5,352	5,171	5,522	5,261
84,500	84,600	5,358	5,178	5,529	5,268
84,600	84,700	5,365	5,185	5,537	5,275
84,700	84,800	5,372	5,192	5,545	5,282
84,800	84,900	5,379	5,198	5,553	5,289
84,900	85,000	5,386	5,205	5,561	5,295
85,000	85,100	5,392	5,212	5,569	5,302
85,100	85,200	5,399	5,219	5,577	5,309
85,200	85,300	5,406	5,226	5,584	5,316
85,300	85,400	5,413	5,232	5,592	5,323
85,400	85,500	5,420	5,239	5,600	5,329
85,500	85,600	5,426	5,246	5,608	5,336
85,600	85,700	5,433	5,253	5,616	5,343
85,700	85,800	5,440	5,260	5,624	5,350
85,800	85,900	5,447	5,266	5,632	5,357
85,900	86,000	5,454	5,273	5,639	5,363
86,000	86,100	5,460	5,280	5,647	5,370
86,100	86,200	5,467	5,287	5,655	5,377
86,200	86,300	5,474	5,294	5,663	5,384
86,300	86,400	5,481	5,300	5,671	5,391
86,400	86,500	5,488	5,307	5,679	5,397
86,500	86,600	5,494	5,314	5,686	5,404
86,600	86,700	5,501	5,321	5,694	5,411
86,700	86,800	5,508	5,328	5,702	5,418
86,800	86,900	5,515	5,334	5,710	5,425
86,900	87,000	5,522	5,341	5,718	5,431
87,000	87,100	5,528	5,348	5,726	5,438
87,100	87,200	5,535	5,355	5,734	5,445
87,200	87,300	5,542	5,362	5,741	5,452
87,300	87,400	5,549	5,368	5,749	5,459
87,400	87,500	5,556	5,375	5,757	5,465
87,500	87,600	5,562	5,382	5,765	5,472
87,600	87,700	5,569	5,389	5,773	5,479
87,700	87,800	5,576	5,396	5,781	5,486
87,800	87,900	5,583	5,402	5,789	5,493
87,900	88,000	5,590	5,409	5,796	5,499
88,000	88,100	5,596	5,416	5,804	5,506
88,100	88,200	5,603	5,423	5,812	5,513
88,200	88,300	5,610	5,430	5,820	5,520
88,300	88,400	5,617	5,436	5,828	5,527
88,400	88,500	5,624	5,443	5,836	5,533
88,500	88,600	5,630	5,450	5,843	5,540
88,600	88,700	5,638	5,457	5,851	5,547
88,700	88,800	5,646	5,464	5,859	5,554
88,800	88,900	5,654	5,470	5,867	5,561
88,900	89,000	5,662	5,477	5,875	5,567
89,000	89,100	5,670	5,484	5,883	5,574
89,100	89,200	5,678	5,491	5,891	5,581
89,200	89,300	5,685	5,498	5,898	5,588
89,300	89,400	5,693	5,504	5,906	5,595
89,400	89,500	5,701	5,511	5,914	5,601
89,500	89,600	5,709	5,518	5,922	5,608
89,600	89,700	5,717	5,525	5,930	5,615
89,700	89,800	5,725	5,532	5,938	5,622
89,800	89,900	5,733	5,538	5,946	5,629
89,900	90,000	5,740	5,545	5,953	5,635

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

Tax Rate Schedules

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

If line 9 of Form M1 is less than $90,000, you must use the tax table on pages 28 through 34.

Single

If line 9 of Form M1 is: over—	but not over—	Enter on line 10 of your Form M1:			of the amount over—
$0	$26,960	- - - - - -		5.35%	0
26,960	88,550	1,442.36	+	6.80%	26,960
88,550	164,400	5,630.48	+	7.85%	88,550
164,400	- - - - - -	11,584.71	+	9.85%	164,400

Married filing jointly or qualifying widow(er)

If line 9 of Form M1 is: over—	but not over—	Enter on line 10 of your Form M1:			of the amount over—
$0	$39,410	- - - - - -		5.35%	0
39,410	156,570	2,108.44	+	6.80%	39,410
156,570	273,470	10,075.32	+	7.85%	156,570
273,470	- - - - - -	19,251.97	+	9.85%	273,470

Married filing separately

If line 9 of Form M1 is: over—	but not over—	Enter on line 10 of your Form M1:			of the amount over—
$0	$19,705	- - - - - -		5.35%	0
19,705	78,285	1,054.22	+	6.80%	19,705
78,285	136,735	5,037.66	+	7.85%	78,285
136,735	- - - - - -	9,625.99	+	9.85%	136,735

Head of household

If line 9 of Form M1 is: over—	but not over—	Enter on line 10 of your Form M1:			of the amount over—
$0	$33,190	- - - - - -		5.35%	0
33,190	133,360	1,775.67	+	6.80%	33,190
133,360	218,540	8,587.23	+	7.85%	133,360
218,540	- - - - - -	15,273.86	+	9.85%	218,540

Do you need other 2020 forms?

You can get other Minnesota tax forms in any of the following ways:
- Go to **www.revenue.state.mn.us** and click **Find a Form**
- Call 651-296-3781 or 1-800-652-9094 (toll-free)
- Use this order form. You'll get two copies of each form you order.

☐ M1, Minnesota Individual Income Tax
☐ M15, Underpayment of Estimated Income Tax
☐ M1529, Education Savings Account Contribution Credit or Subtraction
☐ M23, Claim for a Refund for a Deceased Taxpayer
☐ M99, Credit for Military Service in a Combat Zone
☐ M1AR, Accelerated Recognition of Installment Sale Gains
☐ M1C, Other Nonrefundable Credits
☐ M1CAT, Casualty and Theft
☐ M1CD, Child and Dependent Care Credit
☐ M1CMD, Credit for Attaining Master's Degree in Teacher's Licensure Field
☐ M1CR, Credit for Income Tax Paid to Another State
☐ M1ED, K–12 Education Credit
☐ M1HOME, First-Time Homebuyer Savings Account
☐ M1LS, Tax on Lump-Sum Distribution
☐ M1LTI, Long-Term Care Insurance Credit
☐ M1M, Income Additions and Subtractions
☐ M1MA, Marriage Credit
☐ M1MT, Alternative Minimum Tax
☐ M1MTC, Alternative Minimum Tax Credit
☐ M1NC, Federal Adjustments
☐ M1NR, Nonresidents/Part-Year Residents
☐ M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
☐ M1PR-AI, Additions to Income
☐ M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
☐ M1PSC, Credit for Parents of Stillborn Children
☐ M1R, Age 65 or Older/Disabled Subtraction
☐ M1RCR, Credit for Tax Paid to Wisconsin
☐ M1REF, Refundable Credits
☐ M1SA, Minnesota Itemized Deductions
☐ M1SLC, Student Loan Credit
☐ M1UE, Unreimbursed Employee Business Expenses
☐ M1W, Minnesota Income Tax Withheld
☐ M1WFC, Minnesota Working Family Credit
☐ M1X, Amended Minnesota Income Tax
☐ MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2019
☐ UT1, Individual Use Tax Return

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

Do not use the envelope in this booklet.
Type or print carefully—this will be your mailing label.

Your Name

Address

City   State   ZIP Code

Minnesota Department of Revenue
Mail Station 0010, St. Paul, Minnesota 55145-0010

Computation of the Marriage Credit
Tax Year 2020

Complete lines 1-6 of Schedule M1MA.
If line 6 is less than $103,000, the credit must be determined from the look-up table.
If line 6 is $103,000 or more, the credit is determined from lines 9-19 of the schedule.

Computation for Each Cell of the Look-up Table, Using an Example

Row: 37,000 - 39,000, Midpoint = 38,000
Column: 60,000 - 80,000, Midpoint = 70,000

	Earned income of the lesser-earning spouse from line 6 of Schedule M1MA, using midpoint of range	38,000
Minus:	½ of the married-joint standard deduction	- 12,400
Equals:	computed taxable income of spouse A	25,600
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for *single persons* = **Tax A**	1,369.60
	Joint taxable income from line 8 of Form M1, using midpoint of range	70,000
Minus:	computed taxable income of spouse A	-25,600
Equals:	computed taxable income of spouse B	44,400
	(If zero or less, credit = 0)	
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for *single persons* = **Tax B**	2,628.28
Calculate:	the tax on the joint taxable income from line 8 of Form M1, using midpoint of range and the rate schedule for *married-joint returns* = **Tax C**	4,188.56
	Tax C	4,188.56
Minus:	Sum of **Tax A** and **Tax B**	- 3,997.88
Equals:	Marriage credit	190.68
Round:	to whole dollars.	= 191

The maximum credit is $1,533.

7/21/2020

m n **DEPARTMENT**
OF REVENUE

Minnesota Income Tax Calculations for Tax Year 2020
REVISED 11/20/20

I. Married Filing Jointly

A. Minnesota taxable income under $90,000.

    1. Determine midpoint of $100 brackets ($0 – $20 of taxable income in first bracket has a tax of zero.)

    2. Apply following rates to that midpoint:

Taxable income		**Tax computation**
at least	**but less than**	
$ 0 –	$ 39,410	$0 plus 5.35% of excess over $0
39,410 –	90,000	$2,108.44 plus 6.80% of excess over $39,410

B. Minnesota taxable income $90,000 or over — apply the following rates:

Taxable income		**Tax computation**
at least	**but less than**	
$90,000 –	$156,570	$5,548.56 plus 6.80% of excess over $90,000
156,570 –	273,470	$10,075.32 plus 7.85% of excess over $156,570
273,470 –	and over	$19,251.97 plus 9.85% of excess over $273,470

C. Round result to the nearest dollar.

II. Head of Household

A. Minnesota taxable income under $90,000.

    1. Determine midpoint of $100 brackets ($0 – $20 of taxable income in first bracket has a tax of zero.)

    2. Apply following rates to that midpoint:

Taxable income		**Tax computation**
at least	**but less than**	
$0 –	$33,190	$0.00 plus 5.35% of the excess over $0
33,190 –	90,000	$1,775.67 plus 6.80% of the excess over $33,190

B. Minnesota taxable income $90,000 or over – apply the following rates:

Taxable income		**Tax computation**
at least	**but less than**	
$ 90,000 –	$133,360	$5,638.75 plus 6.80% of excess over $90,000
133,360 –	$218,540	$8,587.23 plus 7.85% of excess over $133,360
218,540 –	and over	$15,273.86 plus 9.85% of excess over $218,540

C. Round result to the nearest dollar.

2020 *(continued)*

III. Single

A. Minnesota taxable income under $90,000.

1. Determine midpoint of $100 brackets ($0 – $20 of taxable income in first bracket has a tax of zero.)

2. Apply following rates to that midpoint:

Taxable income		**Tax computation**
at least	**but less than**	
$ 0 –	$26,960	$0 plus 5.35% of excess over $0
26,960 –	88,550	$1,442.36 plus 6.80% of excess over $26,960
88,550 –	90,000	$5,630.48 plus 7.85% of excess over $88,550

B. Minnesota taxable income $90,000 or over — apply the following rates:

Taxable income		**Tax computation**
at least	**but less than**	
$90,000 –	$164,400	$5,744.31 plus 7.85% of excess over $90,000
164,400 –	and over	$11,584.71 plus 9.85% of excess over $164,400

C. Round result to the nearest dollar.

IV. Married Filing Separately

A. Minnesota taxable income under $90,000.

1. Determine midpoint of $100 brackets ($0 – $20 of taxable income in first bracket has a tax of zero.)

2. Apply following rates to that midpoint:

Taxable income		**Tax computation**
at least	**but less than**	
$ 0 –	$19,705	$0 plus 5.35% of excess over $0
19,705 –	78,285	$1,054.22 plus 6.80% of excess over $19,705
78,285 –	90,000	$5,037.66 plus 7.85% of excess over $78,285

B. Minnesota taxable income $90,000 or over — apply the following rates:

Taxable income		**Tax computation**
at least	**but less than**	
$90,000 –	$136,735	$5,957.29 plus 7.85% of excess over $90,000
136,735 –	and over	$9,625.99 plus 9.85% of excess over $136,735

C. Round result to the nearest dollar.