

2022 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**

Minnesota Working Family Credit

> **Schedule M1REF**

Refundable Credits

> **Schedule M1C**

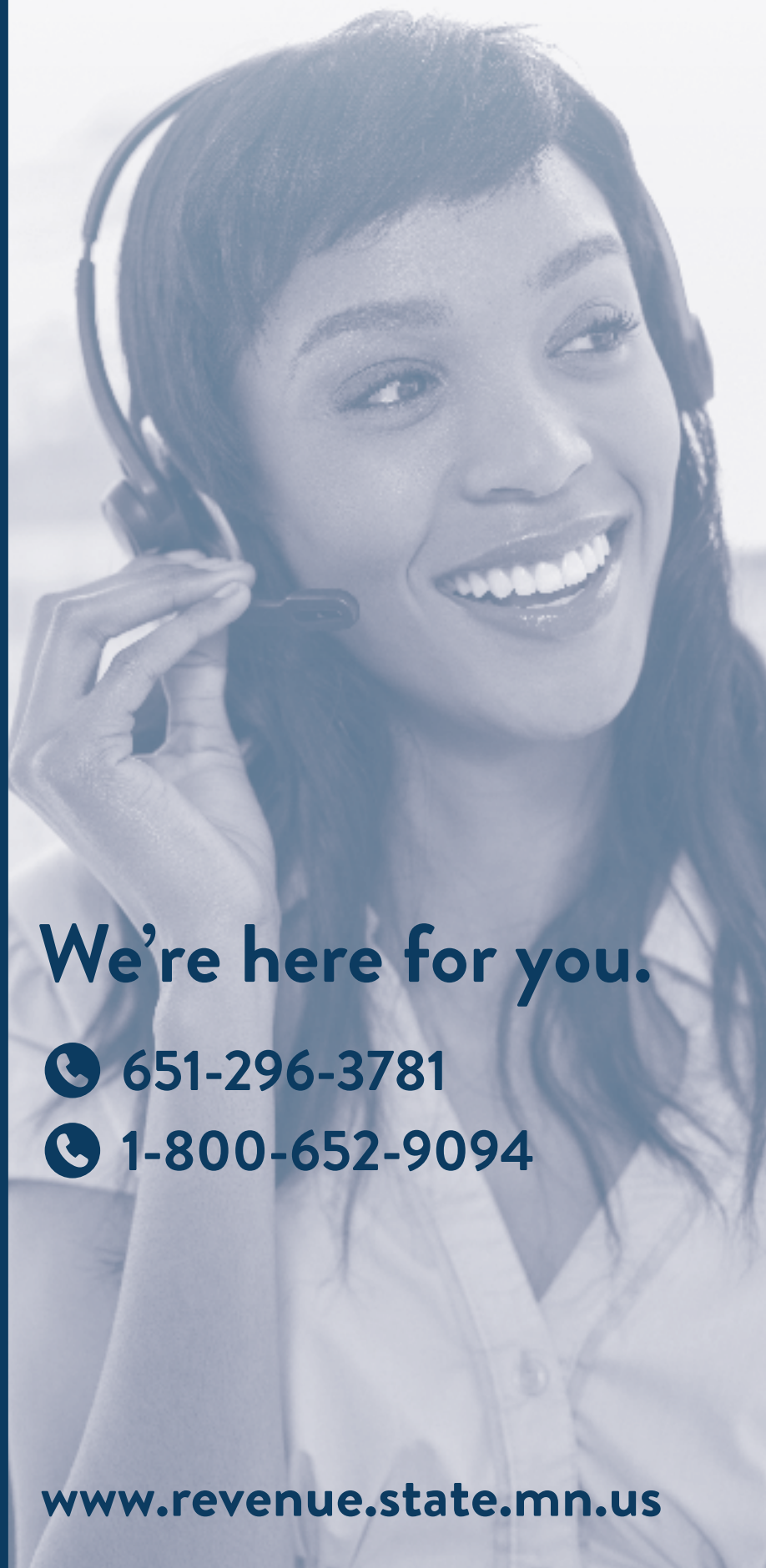
Nonrefundable Credits

> **Schedule M1M**

Income Additions and Subtractions

Rev. 1/23

Questions?



We're here for you.

📞 **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.

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Where's My Refund?

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

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

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

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 \$60,000, 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

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

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

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

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

What's new for 2022?

Volunteer Mileage Reimbursement Subtraction

If you received mileage reimbursement in service of a charitable organization, you may now subtract the amount you received that exceeded the volunteer mileage rate (14 cents per mile). The maximum amount of the subtraction is limited to 58.5 cents per mile for reimbursements from January 1 to June 30 and 62.5 cents per mile for reimbursements from July 1 to December 31. For details, see Schedule M1M, *Income Additions and Subtractions*.

Minnesota Frontline Worker Pay Program Subtraction

If you received a payment from the Minnesota Frontline Worker Pay Program, you may subtract the amount that is included in your federal adjusted gross income. See Schedule M1M.

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 \$206,050 (\$103,025 if you are married and filing a separate return).

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

- \$12,900 for Single
- \$25,800 for Married Filing Jointly or Qualifying Widower
- \$12,900 for Married Filing Separately
- \$19,400 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.

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

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

Itemized Deductions

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

You may itemize deductions on your Minnesota income tax return even if you claimed the standard deduction on your federal income tax return. Itemized deductions are reduced if your income exceeds \$206,050 (\$103,025 if you are married and filing a separate return).

Dependent Exemptions

The dependent exemption amount is \$4,450 for each qualifying dependent in 2022. Your total exemption amount is reduced if your income exceeds certain amounts based on your filing status:

- \$206,050 for Single
- \$309,050 for Married Filing Jointly or Qualifying Widow(er)
- \$154,525 for Married Filing Separately
- \$257,550 for Head of Household

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

Information for Your Federal Return

State Refund Information—Line 1 of Federal Schedule 1

If you received a state income tax refund in 2022 and you itemized deductions on your 2021 federal Form 1040, you may need to report an amount on line 1 of your 2022 federal Schedule 1. See the Form 1040 instructions for more information.

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

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

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

You are allowed a tax deduction on federal Schedule A for real estate taxes you paid in 2022. If you received a property tax refund for these taxes on a 2021 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 on line 5c of federal Schedule A. Other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

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

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

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

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

You may owe use tax if you purchase taxable items:

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

Add all of your taxable purchases. If they total more than \$770, file Form UT1, *Individual Use Tax Return*, by April 18, 2023, for all taxable items you purchased during the calendar year. If your total purchases for personal use are less than \$770, you do not have to file and pay use tax.

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

Form UT1 and 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 2022 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 2022 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 2022
- 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 2022 and required to file a federal income tax return, you are required to file a Minnesota income tax return. If you are age 65 or older, your income and lifestyle changes may affect your Minnesota income taxes. See Fact Sheet 6, *Seniors*, for more information.

Residents Who Are a Dependent

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

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

If your filing status* is	And	Then you must file a Minnesota income tax return if your income was at least
Single	You were born on or after January 2, 1958	\$12,900
	You were born before January 2, 1958	\$14,600
Married Filing Jointly	You and your spouse were born on or after January 2, 1958	\$25,800
	You or your spouse was born before January 2, 1958	\$27,150
	You and your spouse were born before January 2, 1958	\$28,500
Head of Household	You were born on or after January 2, 1958	\$19,400
	You were born before January 2, 1958	\$21,100
Married Filing Separately	Any age	\$5
Qualifying Widow(er)	You were born on or after January 2, 1958	\$25,800
	You were born before January 2, 1958	\$27,150

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

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

- Claim refundable credits (K–12 Education, Working Family, Child and Dependent Care, Parents of Stillborn Children)
- Get a refund if your employer issued you a 2022 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 2022 and your 2022 Minnesota source income is \$12,900 or more. Complete Schedule M1NR, *Nonresidents/Part-Year Residents*, to determine income received while a Minnesota resident and income received from Minnesota sources while a nonresident. Your Minnesota tax is based on that income.

Nonresidents

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

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

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

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

Filing Requirements for Part-Year Residents and Nonresidents

1. Determine your total income from all sources (including sources not in Minnesota) while a Minnesota resident.
2. Determine the total of the following types of income you received while a nonresident of Minnesota:
 - Wages, salaries, fees, commissions, tips, and bonuses for work done in Minnesota.
 - Gross rents and royalties received from property located in Minnesota.
 - Gains from the sale of land or other tangible property in Minnesota.
 - Gross winnings from gambling in Minnesota.
 - Gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota.
 - Gains reported on Schedule M1AR, *Accelerated Recognition of Installment Sale Gains*.
 - Gains on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota.
 - Minnesota gross income from a business or profession conducted partially or entirely in Minnesota. This is the amount from line 7 of federal Schedule C or line 9 of Schedule F of Form 1040. Gross income from a partnership, S corporation, or trust or estate is the amount on line 36 of Schedule KPI, line 36 of Schedule KS, or line 42 of Schedule KF.
3. Add step 1 and step 2. If the total is \$12,900 or more, you must file a Minnesota income tax return and Schedule M1NR.

If the result is less than \$12,900 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, 1958	Meet certain income requirements for 2022	You may qualify for an income tax subtraction on Schedule M1R.
Are permanently and totally disabled at the end of 2022	• Meet certain income requirements for 2022 • Received federally taxable disability income in 2022	

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..
- Special Homestead Classification: Class 1b (for qualifying blind and disabled property owners). .

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

Filing Requirements (cont.)

Michigan and North Dakota Residents

Minnesota has reciprocity agreements with Michigan and North Dakota. You are not subject to Minnesota income tax if both of these applied in 2022:

- 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 or professional service income (wages, salaries, tips, commissions, and bonuses)

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

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

1. Enter the appropriate amounts from your federal return on lines A-D and 1 of Form M1.
2. Skip lines 2 through 6 of Form M1.
3. Enter the amount from line 1 of Form M1 on line 18 of Schedule M1M and on line 7 of Form M1. Place an X in the box for line 18 of Schedule M1M to indicate the state of which you are a resident.
4. Complete the rest of Form M1. In addition to Schedule M1M, complete and enclose Schedule M1W, *Minnesota Income Tax Withheld*, and a copy of your home state tax return. **Do not complete Schedule M1NR.**

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

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

If your gross income assignable to Minnesota from sources other than from personal or professional service income covered under reciprocity is \$12,900 or more, you are subject to Minnesota tax on that income. File a Minnesota income tax return and Schedule M1NR. You may not take the reciprocity subtraction on Schedule M1M.

Aliens and Nonresident Aliens

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

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

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

How does the department protect my information?

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

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

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

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

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

Getting Started

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

What do I need?

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

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

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

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

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

Name and Address Area

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

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

Federal Filing Status

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

Dependents

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

State Elections Campaign Fund

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

Important Tips

- Round the dollar amounts to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- Leave lines and unused boxes blank if they do not apply to you or if the amount is zero.
- If your federal taxable income on line D, or the amounts on lines 1, 3, or 13b are less than zero, enter as a negative number.
- Do not write extra numbers, symbols, or notes on your return, such as cents, dashes, decimal points, or dollar signs. Do not put a slash through the "0" (Ø) or "7" (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 2022 Minnesota income tax return should be electronically filed, postmarked, or dropped off by April 18, 2023. Your tax payment is due in full by April 18, 2023, even if you file your return later. If you file your tax return according to a fiscal year, your tax payment and return are due the 15th day of the fourth month after the end of your fiscal year.

How do I pay my tax if I file after April 18?

Estimate your total tax and pay the amount you owe electronically or by credit or debit card. If you pay by check, you must send your tax payment with a completed voucher from our website. You may avoid a late payment penalty and interest by paying your tax by April 18. To avoid a late filing penalty, file your return by October 16, 2023. 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 2022 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, worksheets, and records of all items appearing on the return (such as Forms W-2 and 1099) until the statute of limitations runs out for the return. If you claimed the Child and Dependent Care Credit, the K-12 Education Credit or Subtraction, or Minnesota itemized deductions, keep your original receipts and all other documentation to prove your qualifying expenses.

How do I avoid common errors?

- Enter your name and your dependents' names as they appear on Social Security cards.
- Double check Social Security Numbers used on tax forms.
- Double check bank routing and account numbers used on tax forms.
- Complete each form and carry totals to the correct lines. If you electronically file, the calculations are done for you.
- File your return by April 18, 2023, 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 enter **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 2022. If you filed federal Form 1040, enter the amount from:

- Line 1z 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 2022. 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 2022 from:

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

Line D—Federal Taxable Income

Enter your 2022 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 2022 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 2022 federal return, use a federal return and instructions to determine what your federal adjusted gross income would have been.

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

Complete Schedule M1M, *Income Additions and Subtractions* or Schedule M1MB, *Business Income Additions and Subtractions*, if any of these apply. If, in 2022, 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 2021 from bonus depreciation on your federal return
- Received a capital gain from a lump-sum distribution from a qualified retirement plan
- Elected in 2008 or 2009 a 3-, 4-, or 5-year net operating loss carryback under the federal Worker, Homeownership, and Business Assistance Act (WHBA) of 2009
- Withdrew funds from a first-time homebuyer savings account for a nonqualified expense
- Accelerated recognition of certain nonresident installment sales
- Used distributions from a higher education savings account to pay for K-12 tuition

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

Reminders

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

Line Instructions (cont.)

Minnesota Subtractions

Line 4— Itemized Deductions or Standard Deductions

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

Itemized Deductions

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

Standard Deduction

Use the table below to determine your Minnesota standard deduction. You are considered age 65 or older if you were born before January 2, 1958. You are considered blind if you were totally blind as of December 31, 2022, 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	\$ 12,900
	1	14,600
	2	16,300
Married filing joint	0	25,800
	1	27,150
	2	28,500
	3	29,850
	4	31,200
Qualified widow(er)	0	25,800
	1	27,150
	2	28,500
Married filing separately	0	12,900
	1	14,250
	2	15,600
	3	16,950
	4	18,300
Head of Household	0	19,400
	1	21,100
	2	22,800
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.)

Your standard deduction cannot exceed the standard deduction for your filing status and situation. If your Minnesota adjusted gross income on line 1 of Form M1 is greater than \$206,050 (\$103,025 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.

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

Worksheet for Line 4 — Dependent Standard Deduction

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

1 Is your earned income* more than \$800?

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

☐ No. Enter \$1,150 on step 1

2 Enter \$12,900.

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

☐ You were born before January 2, 1958

☐ You are blind

☐ Your spouse was born before January 2, 1958

☐ Your spouse is blind

4 Multiply the number of boxes checked in Step 3 by \$1,700 (\$1,350 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 1z, and Schedule 1, lines 3, 6, 8r, 8t, and 8u minus the amount, if any, on Schedule 1, line 15.

Worksheet for Line 4 — Standard Deduction Limitation

If you are allowed to claim the standard deduction and your adjusted gross income is greater than \$206,050 (\$103,025 if Married Filing Separately), complete this worksheet to determine your standard deduction amount.

1 Enter the amount from line 1 of Form M1.

2 Enter \$206,050 (\$103,025 if married and filing a separate return)

3 Subtract step 2 from step 1.

4 Multiply step 3 by 3% (.03)

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

6 Multiply step 5 by 80% (.80)

7 Enter the smaller of step 4 or step 6

8 Subtract step 7 from step 5. Enter the result here and on line 4 of this form.

Line Instructions (cont.)

Line 5—Exemptions

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

Worksheet for Line 5 — Dependent Exemptions

1	Enter the number of dependents you claimed in the Dependents section on page 1 of Form M1.....	_____
2	Enter \$4,450.....	_____ \$4,450
3	Multiply step 1 by step 2.....	_____
4	Enter the amount from line 1 of Form M1.....	_____
5	Enter the amount that matches your filing status.....	_____
	Married Filing Jointly or Qualifying Widow(er): \$309,050	Single: \$206,050
	Head of Household: \$257,550	Married Filing Separately: \$154,525
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 any state income tax refund amounts included as income on your federal return.

Line 7—Subtractions from line 32 of Schedule M1M and line 21 of Schedule M1MB

Complete Schedule M1M, *Income Additions and Subtractions*, if any of these apply. If, in 2022, you:

- Received a payment from the Minnesota Frontline Worker Pay Program
- Received mileage reimbursement in service of a charitable organization
- Received interest from a federal government source
- Were a medical cannabis manufacturer who incurred or paid expenses disallowed under section 280E of the Internal Revenue Code
- Purchased educational material or services for your qualifying child's K–12 education
- Did not file Schedule M1SA and your charitable contributions were more than \$500
- Reported bonus depreciation as an addition to income in a year 2017 through 2021 or received a federal bonus depreciation subtraction in 2022 from an estate or trust
- Reported federal section 179 expensing as an addition to income in a year 2017 through 2019
- Were born before January 2, 1958, 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 2022, 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
- 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
- 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 2022 and included some of those benefits on line 6b of federal Form 1040 or 1040-SR
- Earned interest or dividends on a designated first-time homebuyer savings account (see Schedule M1HOME)
- Reported a discharge of indebtedness of educational loans on completion of an income-driven repayment program
- Had income from the sale of partnership interest after claiming accelerated recognition in a prior year
- Recognized deferred foreign income under section 965 of the Internal Revenue Code
- Included global intangible low-taxed income in gross income under section 951A of the Internal Revenue Code

Tax Before Credits

Line 10—Tax From Table

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

Line 11—Alternative Minimum Tax (Schedule M1MT)

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

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

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

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

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

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

Include Schedule M1NR when you file Form M1.

Line 14— Other Minnesota Taxes

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

- Withdrew funds from a first-time homebuyer savings account, and did not use the funds for qualified expenses
- Filed Schedule M1529, *Education Savings Account Contribution Credit or Subtraction*, in a prior tax year, and funds were withdrawn from the account and not used for qualified expenses
- Received a qualified lump-sum distribution from a certain qualified plan and filed federal Form 4972

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

First-Time Homebuyer Recapture Tax

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

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.

Line Instructions (cont.)

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 2022
- You were a Minnesota resident when you received any portion of the lump-sum distribution
- You filed federal Form 4972

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

Credits Against Tax

Line 16—Nonrefundable Credits (Schedule M1C)

Complete Schedule M1C, *Other Nonrefundable Credits*, if any of these apply in 2022:

- 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 2022 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 2022
- 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 2022 and did not claim the Education Savings Account Subtraction
- You were a licensed teacher who completed a qualifying master's degree program you began after June 30, 2017
- You were a full-year or part-year resident and made eligible loan payments on your own qualified student loans
- You received a credit certificate from the Minnesota Rural Finance Authority
- You received a certificate from the Minnesota Department of Employment and Economic Development for the Film Production Credit

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

Line 18—Nongame Wildlife Fund

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

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

DNR Nongame Wildlife Fund

500 Lafayette Road

Box 25

St. Paul, MN 55155

Total Payments

Line 20—Minnesota Income Tax Withheld (Schedule M1W)

If you received Forms W-2, 1099, or W-2G, or Schedules KPI, KS, or KF showing Minnesota income tax withheld for 2022, you must complete Schedule M1W, *Minnesota Income Tax Withheld*. Include Schedule M1W when you file Form M1. If you do not include this schedule, we may disallow your withholding amount. **Do not send in your Forms W-2, 1099, or W-2G.** Keep these forms with your records, as we may ask to review them.

If you are claiming the Pass-Through Entity Tax Credit on Schedule M1REF, include your schedule KPI, KS, or KF with your return.

Line 21—Minnesota Estimated Tax and Extension Payments

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

- Your total 2022 Minnesota estimated tax payments made in 2022 and 2023
- The portion of your 2021 Minnesota income tax refund designated on your 2021 Form M1 to be applied to 2022 estimated tax
- Any state income tax payment made by the regular due date when you are filing after the due date

Contact us if you are uncertain of these amounts.

Line Instructions (cont.)

Refundable Credits

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

Line 22—Refundable Credits (Schedule M1REF)

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

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

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 \$67,300 with one qualifying person or less than \$79,300 with two or more qualifying persons, and one of the following must apply:

- You paid someone (other than your dependent child or stepchild younger than age 19) to care for a qualifying person while you (and your spouse if filing a joint return) were working or looking for work. A qualifying person and qualifying expenses are the same as for the federal credit for child and dependent care expenses.
- You were a licensed family daycare operator caring for your own dependent child who had not reached age six by the end of the year.
- You are married and filing a joint return, your child was born in 2022, and you did not participate in a pre-tax dependent care assistance program.

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

Minnesota Working Family Credit (Schedule M1WFC)

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

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

Credit for Parents of Stillborn Children (Schedule M1PSC)

You may qualify for the Credit for Parents of Stillborn Children if, in 2022:

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

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

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

Credit for Tax Paid to Wisconsin (Schedule M1RCR)

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

- You were domiciled in Minnesota for all or part of 2022
- You incurred 2022 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 2022 for a qualifying child in grades kindergarten through 12 (K–12). To qualify, your “household income” (federal adjusted gross income plus most nontaxable income) must be under the limit based on your number of qualifying children in grades K–12. A qualifying child is the same as for the federal earned income credit.

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

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

If you have any of the following types of expenses, include them on the lines indicated.		Credit	Subtraction
Include only as a subtraction on line 13 of Schedule M1M:	• Private school tuition		X
	• Tuition for college courses used to satisfy high school graduation requirements		X
Include on line 7 of Schedule M1ED or line 13 of Schedule M1M:	- Fees for after-school enrichment programs, such as science exploration and study habits courses (by qualified instructor*) - Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps - Instructor fees for driver’s education course if the school offers a class as part of the curriculum	X	X
		X	X
		X	X
Include on line 8 of Schedule M1ED or line 13 of Schedule M1M:	- Tutoring* - Music lessons*	X	X
		X	X
Include on line 9 of Schedule M1ED or line 13 of Schedule M1M:	Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private, or home school day	X	X
Include on line 10 of Schedule M1ED or line 13 of Schedule M1M:	Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 11 of Schedule M1ED or line 13 of Schedule M1M:	Fees paid to others for transportation to and from school or field trips during the regular school day, if the school is in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin	X	X
Include on line 14 of Schedule M1ED or line 13 of Schedule M1M:	Home computer hardware and educational software <i>You may use up to \$200 to qualify for the credit and another \$200 for the subtraction.</i>	X	X
*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 2022 Minnesota income tax refund. If the result is zero, you generally must still file your return. See “Am I required to file a Minnesota Income Tax Return?” on page 5.

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 2023 estimated taxes. The remaining balance, if any, may be directly deposited into your bank account, or mailed to you.

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

Generally, you must file your 2022 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, and may be 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.

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.

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[|]



Line 26—Amount You Owe

If line 16 is more than line 19, you owe Minnesota income tax for 2022. 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 18, 2023, you may owe a late payment penalty, a late filing penalty, and interest (see page 19). 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 2022 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 2023 estimated tax payments or ask your employer to increase your withholding.

Lines 28 and 29—2023 Estimated Tax

If you are paying 2023 estimated tax, you may apply all or part of your 2022 refund to your 2023 estimated tax.

Once you choose to apply all or part of your 2022 refund to your 2023 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 2023 estimated tax. The total of lines 28 and 29 must equal line 24.

Payment Options/Penalties

Electronically

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

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

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

Check or Money Order

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

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

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

Pay as much as you can when you file your tax return. Then, make monthly payments using a payment voucher until you receive a bill. After you get the bill, you can request a payment agreement by calling 651-556-3003 or 1-800-657-3909 or at www.revenue.state.mn.us. We will charge a \$50 nonrefundable fee to set up a payment agreement.

For details about payment agreements, go to www.revenue.state.mn.us and enter **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 2023
- Minnesota tax was not withheld from your earnings
- Your income includes pensions, commissions, dividends or other sources not subject to withholding

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

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

Is there a penalty for filing late?

The due date to file a return for 2022 is April 18. There is no late filing penalty if your return is filed by October 16, for most individuals. **If your return is not filed by October 16, we will charge a 5% late filing penalty on the unpaid tax.**

Most individuals must pay by April 18, even if you filed an extension for your federal return. If you cannot pay the full amount due, file your return and pay as much as you can by the due date to reduce penalties and interest.

Is there a penalty for paying late?

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

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

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

Are there other penalties?

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

We can charge civil and criminal penalties for:

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

Interest/Other Information

How is interest on late payments calculated?

Use the worksheet below to calculate interest you owe. We will charge interest on any unpaid tax and penalty after April 18, 2023. The interest rate is determined each year. The interest rate for 2023 is 5%.

Worksheet to Determine Penalty and Interest

- 1 Tax not paid by April 18, 2023
- 2 Late payment penalty* — multiply step 1 by 4% (.04)
- 3 Late filing penalty. If you are filing your return after October 16, 2023, 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 2023, 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 April 18, 2023, 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 16, 2023.

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

Separation of Liability

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

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

Filing on Behalf of a Deceased Person

If a person died before filing a 2022 tax return and had income that meets the minimum filing requirement for 2022, the spouse or personal representative must file a Minnesota income tax return for the deceased person (decendent). The return must have the same filing status used to file the decendent's federal return. To file a Minnesota income tax return for a decendent, enter the decendent's name and your name on the return and print "DECD" and the date of death after the decendent'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 decendent'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 decendent's return. You will receive the decendent's refund on behalf of the estate.

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

Amending your Return and Reporting Federal Changes

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

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

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

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

Other Information, cont.

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

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

Return Authorization Checkbox

Check this box to authorize the department to discuss this return with the preparer or the third-party designee indicated on your federal return. This authority allows us to discuss with your preparer these items from this return: line item details; tax due on original and adjustments made during processing; penalty or interest due; documents received or sent like a tax order or bill; and dates and amounts of payments, credits, or refunds. The authority also allows your preparer to cancel direct deposit or debit payments and submit an abatement request.

The authority granted by a marked return checkbox is valid for one year after the due date for current original returns, or one year from the date the form was submitted for amended and noncurrent original returns.

Checking the box does not give your preparer or third-party designee the authority to sign any tax documents on your behalf, represent you at any audit or appeals conference, or discuss abatement progress. For these types of authorities, you must file Form REV184i, *Individual or Sole Proprietor Power of Attorney*, with the department.

Taxpayer Rights Advocate

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

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

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

Military Personnel

Did you serve in a combat zone at any time during 2022?

You are eligible for a credit of \$120 for each month you served in a combat zone or hazardous duty area if Minnesota is your state of legal residence (domicile). You can claim this credit for months served in years 2019, 2020, 2021 and 2022. Complete Form M99, *Credit for Military Service in a Combat Zone*, and mail it to the department with the required information listed on Form M99.

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

Am I a Minnesota resident?

If you are a resident when you enlist, you remain a Minnesota resident until you establish domicile somewhere else. Do not complete Schedule 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 25 of Schedule M1M. If you claim this subtraction, you cannot claim the Credit for Past Military Service.

Extensions

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

If you are stationed outside the United States but not involved in combat zone operations, you have until October 16 to file your return. You must still pay any tax you owe by April 18.

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

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
1	100	2	5	6	6	2	5	6	6
100	200	6	14	17	19	6	14	17	19
200	300	10	23	28	31	10	23	28	31
300	400	14	33	39	44	14	33	39	44
400	500	18	42	50	56	18	42	50	56
500	600	21	51	61	69	21	51	61	69
600	700	25	61	72	81	25	61	72	81
700	800	29	70	83	94	29	70	83	94
800	900	33	79	94	106	33	79	94	106
900	1000	37	89	105	119	37	89	105	119
1000	1100	41	98	116	131	41	98	116	131
1100	1200	45	108	127	144	45	108	127	144
1200	1300	49	117	138	156	49	117	138	156
1300	1400	53	126	149	169	53	126	149	169
1400	1500	57	136	160	181	57	136	160	181
1500	1600	60	145	171	194	60	145	171	194
1600	1700	64	154	182	206	64	154	182	206
1700	1800	68	164	193	219	68	164	193	219
1800	1900	72	173	204	231	72	173	204	231
1900	2000	76	182	215	244	76	182	215	244
2000	2100	80	192	226	256	80	192	226	256
2100	2200	84	201	237	269	84	201	237	269
2200	2300	88	210	248	281	88	210	248	281
2300	2400	92	220	259	294	92	220	259	294
2400	2500	96	229	270	306	96	229	270	306
2500	2600	99	238	281	319	99	238	281	319
2600	2700	103	248	292	331	103	248	292	331
2700	2800	107	257	303	344	107	257	303	344
2800	2900	111	266	314	356	111	266	314	356
2900	3000	115	276	325	369	115	276	325	369
3000	3100	119	285	336	381	119	285	336	381
3100	3200	123	295	347	394	123	295	347	394
3200	3300	127	304	358	406	127	304	358	406
3300	3400	131	313	369	419	131	313	369	419
3400	3500	135	323	380	431	135	323	380	431
3500	3600	138	332	391	444	138	332	391	444
3600	3700	142	341	402	456	142	341	402	456
3700	3800	146	351	413	469	146	351	413	469
3800	3900	150	360	424	481	150	360	424	481
3900	4000	154	369	435	494	154	369	435	494
4000	4100	158	379	446	506	158	379	446	506
4100	4200	162	388	457	519	162	388	457	519
4200	4300	166	397	468	531	166	397	468	531
4300	4400	170	407	479	544	170	407	479	544
4400	4500	174	416	490	556	174	416	490	556
4500	4600	177	425	501	569	177	425	501	569
4600	4700	181	435	512	581	181	435	512	581
4700	4800	185	444	523	594	185	444	523	594
4800	4900	189	453	534	606	189	453	534	606
4900	5000	193	463	545	619	193	463	545	619
5000	5100	197	472	556	631	197	472	556	631
5100	5200	201	482	567	644	201	482	567	644
5200	5300	205	491	578	656	205	491	578	656
5300	5400	209	500	589	669	209	500	589	669
5400	5500	213	510	600	681	213	510	600	681
5500	5600	216	519	611	694	216	519	611	694
5600	5700	220	528	622	706	220	528	622	706
5700	5800	224	538	633	719	224	538	633	719
5800	5900	228	547	644	731	228	547	644	731
5900	6000	232	556	655	744	232	556	655	744
6000	6100	236	566	666	756	236	566	666	756

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
6100	6200	240	575	677	769	240	575	677	769
6200	6300	244	584	688	781	244	584	688	781
6300	6400	248	594	699	794	248	594	699	794
6400	6500	252	603	710	806	252	603	710	806
6500	6600	255	612	721	819	255	612	721	819
6600	6700	259	622	732	831	259	622	732	831
6700	6800	263	631	743	844	263	631	743	844
6800	6900	267	640	754	856	267	640	754	856
6900	7000	271	650	765	869	271	650	765	869
7000	7100	275	659	776	881	275	659	776	881
7100	7200	279	669	787	894	279	669	787	894
7200	7300	283	678	798	906	283	678	798	906
7300	7400	287	687	809	919	287	687	809	919
7400	7500	291	697	820	931	291	697	820	931
7500	7600	294	706	831	944	294	706	831	944
7600	7700	295	715	842	956	295	715	842	956
7700	7800	295	725	853	969	295	725	853	969
7800	7900	295	734	864	981	295	734	864	981
7900	8000	295	743	875	994	295	743	875	994
8000	8100	295	753	886	1006	295	753	886	1006
8100	8200	295	762	897	1019	295	762	897	1019
8200	8300	295	771	908	1031	295	771	908	1031
8300	8400	295	781	919	1044	295	781	919	1044
8400	8500	295	790	930	1056	295	790	930	1056
8500	8600	295	799	941	1069	295	799	941	1069
8600	8700	295	809	952	1081	295	809	952	1081
8700	8800	295	818	963	1094	295	818	963	1094
8800	8900	295	827	974	1106	295	827	974	1106
8900	9000	295	837	985	1119	295	837	985	1119
9000	9100	295	846	996	1131	295	846	996	1131
9100	9200	295	856	1007	1144	295	856	1007	1144
9200	9300	295	865	1018	1156	295	865	1018	1156
9300	9400	293	874	1029	1169	295	874	1029	1169
9400	9500	291	884	1040	1181	295	884	1040	1181
9500	9600	289	893	1051	1194	295	893	1051	1194
9600	9700	287	902	1062	1206	295	902	1062	1206
9700	9800	285	912	1073	1219	295	912	1073	1219
9800	9900	283	921	1084	1231	295	921	1084	1231
9900	10000	281	930	1095	1244	295	930	1095	1244
10000	10100	279	940	1106	1256	295	940	1106	1256
10100	10200	277	949	1117	1269	295	949	1117	1269
10200	10300	275	958	1128	1281	295	958	1128	1281
10300	10400	273	968	1139	1294	295	968	1139	1294
10400	10500	271	977	1150	1306	295	977	1150	1306
10500	10600	269	986	1161	1319	295	986	1161	1319
10600	10700	267	996	1172	1331	295	996	1172	1331
10700	10800	265	1005	1183	1344	295	1005	1183	1344
10800	10900	263	1014	1194	1356	295	1014	1194	1356
10900	11000	261	1024	1205	1369	295	1024	1205	1369
11000	11100	259	1033	1216	1381	295	1033	1216	1381
11100	11200	257	1043	1227	1394	295	1043	1227	1394
11200	11300	255	1052	1238	1406	295	1052	1238	1406
11300	11400	253	1061	1249	1419	295	1061	1249	1419
11400	11500	251	1071	1260	1431	295	1071	1260	1431
11500	11600	249	1080	1271	1444	295	1080	1271	1444
11600	11700	247	1089	1282	1456	295	1089	1282	1456
11700	11800	245	1099	1293	1469	295	1099	1293	1469
11800	11900	243	1108	1304	1481	295	1108	1304	1481
11900	12000	241	1117	1315	1494	295	1117	1315	1494
12000	12100	239	1127	1326	1506	295	1127	1326	1506
12100	12200	237	1136	1337	1519	295	1136	1337	1519

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
12200	12300	235	1145	1348	1531	295	1145	1348	1531
12300	12400	233	1155	1359	1544	295	1155	1359	1544
12400	12500	231	1164	1370	1556	295	1164	1370	1556
12500	12600	229	1173	1381	1569	295	1173	1381	1569
12600	12700	227	1183	1392	1581	295	1183	1392	1581
12700	12800	225	1183	1403	1594	295	1183	1403	1594
12800	12900	223	1183	1414	1606	295	1183	1414	1606
12900	13000	221	1183	1425	1619	295	1183	1425	1619
13000	13100	219	1183	1436	1631	295	1183	1436	1631
13100	13200	217	1183	1447	1644	295	1183	1447	1644
13200	13300	215	1183	1458	1656	295	1183	1458	1656
13300	13400	213	1183	1469	1669	295	1183	1469	1669
13400	13500	211	1183	1480	1681	295	1183	1480	1681
13500	13600	209	1183	1491	1694	295	1183	1491	1694
13600	13700	207	1183	1502	1706	295	1183	1502	1706
13700	13800	205	1183	1513	1719	295	1183	1513	1719
13800	13900	203	1183	1524	1731	295	1183	1524	1731
13900	14000	201	1183	1535	1744	295	1183	1535	1744
14000	14100	199	1183	1546	1756	295	1183	1546	1756
14100	14200	197	1183	1557	1769	295	1183	1557	1769
14200	14300	195	1183	1568	1781	295	1183	1568	1781
14300	14400	193	1183	1579	1794	295	1183	1579	1794
14400	14500	191	1183	1590	1806	295	1183	1590	1806
14500	14600	189	1183	1601	1819	295	1183	1601	1819
14600	14700	187	1183	1612	1831	295	1183	1612	1831
14700	14800	185	1183	1623	1844	295	1183	1623	1844
14800	14900	183	1183	1634	1856	295	1183	1634	1856
14900	15000	181	1183	1645	1869	295	1183	1645	1869
15000	15100	179	1183	1656	1881	295	1183	1656	1881
15100	15200	177	1183	1667	1894	295	1183	1667	1894
15200	15300	175	1183	1678	1906	295	1183	1678	1906
15300	15400	173	1183	1689	1919	295	1183	1689	1919
15400	15500	171	1183	1700	1931	295	1183	1700	1931
15500	15600	169	1183	1711	1944	293	1183	1711	1944
15600	15700	167	1183	1722	1956	291	1183	1722	1956
15700	15800	165	1183	1733	1969	289	1183	1733	1969
15800	15900	163	1183	1744	1981	287	1183	1744	1981
15900	16000	161	1183	1755	1994	285	1183	1755	1994
16000	16100	159	1183	1766	2006	283	1183	1766	2006
16100	16200	157	1183	1777	2019	281	1183	1777	2019
16200	16300	155	1183	1788	2031	279	1183	1788	2031
16300	16400	153	1183	1799	2044	277	1183	1799	2044
16400	16500	151	1183	1810	2056	275	1183	1810	2056
16500	16600	149	1183	1821	2069	273	1183	1821	2069
16600	16700	147	1183	1832	2081	271	1183	1832	2081
16700	16800	145	1183	1843	2094	269	1183	1843	2094
16800	16900	143	1183	1854	2106	267	1183	1854	2106
16900	17000	141	1183	1865	2119	265	1183	1865	2119
17000	17100	139	1183	1876	2131	263	1183	1876	2131
17100	17200	137	1183	1887	2144	261	1183	1887	2144
17200	17300	135	1183	1898	2156	259	1183	1898	2156
17300	17400	133	1183	1909	2169	257	1183	1909	2169
17400	17500	131	1183	1920	2181	255	1183	1920	2181
17500	17600	129	1183	1931	2194	253	1183	1931	2194
17600	17700	127	1183	1942	2206	251	1183	1942	2206
17700	17800	125	1183	1953	2219	249	1183	1953	2219
17800	17900	123	1183	1964	2231	247	1183	1964	2231
17900	18000	121	1183	1975	2244	245	1183	1975	2244
18000	18100	119	1183	1986	2256	243	1183	1986	2256
18100	18200	117	1183	1997	2269	241	1183	1997	2269

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
18200	18300	115	1183	2008	2281	239	1183	2008	2281
18300	18400	113	1183	2019	2294	237	1183	2019	2294
18400	18500	111	1183	2030	2306	235	1183	2030	2306
18500	18600	109	1183	2041	2319	233	1183	2041	2319
18600	18700	107	1183	2052	2331	231	1183	2052	2331
18700	18800	105	1183	2063	2344	229	1183	2063	2344
18800	18900	103	1183	2074	2356	227	1183	2074	2356
18900	19000	101	1183	2085	2369	225	1183	2085	2369
19000	19100	99	1183	2096	2381	223	1183	2096	2381
19100	19200	97	1183	2107	2394	221	1183	2107	2394
19200	19300	95	1183	2118	2406	219	1183	2118	2406
19300	19400	93	1183	2129	2419	217	1183	2129	2419
19400	19500	91	1183	2140	2431	215	1183	2140	2431
19500	19600	89	1183	2151	2444	213	1183	2151	2444
19600	19700	87	1183	2162	2456	211	1183	2162	2456
19700	19800	85	1183	2173	2469	209	1183	2173	2469
19800	19900	83	1183	2184	2481	207	1183	2184	2481
19900	20000	81	1183	2195	2494	205	1183	2195	2494
20000	20100	79	1183	2206	2506	203	1183	2206	2506
20100	20200	77	1183	2217	2519	201	1183	2217	2519
20200	20300	75	1183	2228	2531	199	1183	2228	2531
20300	20400	73	1183	2239	2544	197	1183	2239	2544
20400	20500	71	1183	2250	2556	195	1183	2250	2556
20500	20600	69	1183	2261	2569	193	1183	2261	2569
20600	20700	67	1183	2272	2581	191	1183	2272	2581
20700	20800	65	1183	2283	2594	189	1183	2283	2594
20800	20900	63	1183	2283	2606	187	1183	2283	2606
20900	21000	61	1183	2283	2619	185	1183	2283	2619
21000	21100	59	1183	2283	2631	183	1183	2283	2631
21100	21200	57	1183	2283	2644	181	1183	2283	2644
21200	21300	55	1183	2283	2646	179	1183	2283	2646
21300	21400	53	1183	2283	2646	177	1183	2283	2646
21400	21500	51	1183	2283	2646	175	1183	2283	2646
21500	21600	49	1183	2283	2646	173	1183	2283	2646
21600	21700	47	1183	2283	2646	171	1183	2283	2646
21700	21800	45	1183	2283	2646	169	1183	2283	2646
21800	21900	43	1183	2283	2646	167	1183	2283	2646
21900	22000	41	1183	2283	2646	165	1183	2283	2646
22000	22100	39	1183	2283	2646	163	1183	2283	2646
22100	22200	37	1183	2283	2646	161	1183	2283	2646
22200	22300	35	1183	2283	2646	159	1183	2283	2646
22300	22400	33	1183	2283	2646	157	1183	2283	2646
22400	22500	31	1183	2283	2646	155	1183	2283	2646
22500	22600	29	1183	2283	2646	153	1183	2283	2646
22600	22700	27	1183	2283	2646	151	1183	2283	2646
22700	22800	25	1183	2283	2646	149	1183	2283	2646
22800	22900	23	1183	2283	2646	147	1183	2283	2646
22900	23000	21	1183	2283	2646	145	1183	2283	2646
23000	23100	19	1183	2283	2646	143	1183	2283	2646
23100	23200	17	1183	2283	2646	141	1183	2283	2646
23200	23300	15	1183	2283	2646	139	1183	2283	2646
23300	23400	13	1183	2283	2646	137	1183	2283	2646
23400	23500	11	1183	2283	2646	135	1183	2283	2646
23500	23600	9	1183	2283	2646	133	1183	2283	2646
23600	23700	7	1183	2283	2646	131	1183	2283	2646
23700	23800	5	1183	2283	2646	129	1183	2283	2646
23800	23900	3	1183	2283	2646	127	1183	2283	2646
23900	24000	1	1183	2283	2646	125	1183	2283	2646
24000	24100	0	1183	2283	2646	123	1183	2283	2646
24100	24200	0	1180	2283	2646	121	1183	2283	2646

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
24200	24300	0	1174	2283	2646	119	1183	2283	2646
24300	24400	0	1168	2283	2646	117	1183	2283	2646
24400	24500	0	1162	2283	2646	115	1183	2283	2646
24500	24600	0	1156	2283	2646	113	1183	2283	2646
24600	24700	0	1150	2283	2646	111	1183	2283	2646
24700	24800	0	1144	2283	2646	109	1183	2283	2646
24800	24900	0	1138	2283	2646	107	1183	2283	2646
24900	25000	0	1132	2283	2646	105	1183	2283	2646
25000	25100	0	1126	2283	2646	103	1183	2283	2646
25100	25200	0	1120	2283	2646	101	1183	2283	2646
25200	25300	0	1114	2283	2646	99	1183	2283	2646
25300	25400	0	1108	2283	2646	97	1183	2283	2646
25400	25500	0	1102	2283	2646	95	1183	2283	2646
25500	25600	0	1096	2283	2646	93	1183	2283	2646
25600	25700	0	1090	2283	2646	91	1183	2283	2646
25700	25800	0	1084	2283	2646	89	1183	2283	2646
25800	25900	0	1078	2283	2646	87	1183	2283	2646
25900	26000	0	1072	2283	2646	85	1183	2283	2646
26000	26100	0	1066	2283	2646	83	1183	2283	2646
26100	26200	0	1060	2283	2646	81	1183	2283	2646
26200	26300	0	1054	2283	2646	79	1183	2283	2646
26300	26400	0	1048	2283	2646	77	1183	2283	2646
26400	26500	0	1042	2283	2646	75	1183	2283	2646
26500	26600	0	1036	2283	2646	73	1183	2283	2646
26600	26700	0	1030	2283	2646	71	1183	2283	2646
26700	26800	0	1024	2283	2646	69	1183	2283	2646
26800	26900	0	1018	2283	2646	67	1183	2283	2646
26900	27000	0	1012	2283	2646	65	1183	2283	2646
27000	27100	0	1006	2283	2646	63	1183	2283	2646
27100	27200	0	1000	2283	2646	61	1183	2283	2646
27200	27300	0	994	2283	2646	59	1183	2283	2646
27300	27400	0	988	2283	2646	57	1183	2283	2646
27400	27500	0	982	2283	2646	55	1183	2283	2646
27500	27600	0	976	2283	2646	53	1183	2283	2646
27600	27700	0	970	2283	2646	51	1183	2283	2646
27700	27800	0	964	2283	2646	49	1183	2283	2646
27800	27900	0	958	2283	2646	47	1183	2283	2646
27900	28000	0	952	2283	2646	45	1183	2283	2646
28000	28100	0	946	2283	2646	43	1183	2283	2646
28100	28200	0	940	2283	2646	41	1183	2283	2646
28200	28300	0	934	2283	2646	39	1183	2283	2646
28300	28400	0	928	2283	2646	37	1183	2283	2646
28400	28500	0	922	2283	2646	35	1183	2283	2646
28500	28600	0	916	2283	2646	33	1183	2283	2646
28600	28700	0	910	2276	2646	31	1183	2283	2646
28700	28800	0	904	2266	2646	29	1183	2283	2646
28800	28900	0	898	2255	2646	27	1183	2283	2646
28900	29000	0	892	2245	2641	25	1183	2283	2646
29000	29100	0	886	2234	2631	23	1183	2283	2646
29100	29200	0	880	2224	2620	21	1183	2283	2646
29200	29300	0	874	2213	2610	19	1183	2283	2646
29300	29400	0	868	2203	2599	17	1183	2283	2646
29400	29500	0	862	2192	2589	15	1183	2283	2646
29500	29600	0	856	2182	2578	13	1183	2283	2646
29600	29700	0	850	2171	2568	11	1183	2283	2646
29700	29800	0	844	2161	2557	9	1183	2283	2646
29800	29900	0	838	2150	2547	7	1183	2283	2646
29900	30000	0	832	2140	2536	5	1183	2283	2646
30000	30100	0	826	2129	2526	3	1183	2283	2646
30100	30200	0	820	2119	2515	1	1183	2283	2646

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
30200	30300	0	814	2108	2505	0	1183	2283	2646
30300	30400	0	808	2098	2494	0	1179	2283	2646
30400	30500	0	802	2087	2484	0	1173	2283	2646
30500	30600	0	796	2077	2473	0	1167	2283	2646
30600	30700	0	790	2066	2463	0	1161	2283	2646
30700	30800	0	784	2056	2452	0	1155	2283	2646
30800	30900	0	778	2045	2442	0	1149	2283	2646
30900	31000	0	772	2035	2431	0	1143	2283	2646
31000	31100	0	766	2024	2421	0	1137	2283	2646
31100	31200	0	760	2014	2410	0	1131	2283	2646
31200	31300	0	754	2003	2400	0	1125	2283	2646
31300	31400	0	748	1993	2389	0	1119	2283	2646
31400	31500	0	742	1982	2379	0	1113	2283	2646
31500	31600	0	736	1972	2368	0	1107	2283	2646
31600	31700	0	730	1961	2358	0	1101	2283	2646
31700	31800	0	724	1951	2347	0	1095	2283	2646
31800	31900	0	718	1940	2337	0	1089	2283	2646
31900	32000	0	712	1930	2326	0	1083	2283	2646
32000	32100	0	706	1919	2316	0	1077	2283	2646
32100	32200	0	700	1909	2305	0	1071	2283	2646
32200	32300	0	694	1898	2295	0	1065	2283	2646
32300	32400	0	688	1888	2284	0	1059	2283	2646
32400	32500	0	682	1877	2274	0	1053	2283	2646
32500	32600	0	676	1867	2263	0	1047	2283	2646
32600	32700	0	670	1856	2253	0	1041	2283	2646
32700	32800	0	664	1846	2242	0	1035	2283	2646
32800	32900	0	658	1835	2232	0	1029	2283	2646
32900	33000	0	652	1825	2221	0	1023	2283	2646
33000	33100	0	646	1814	2211	0	1017	2283	2646
33100	33200	0	640	1804	2200	0	1011	2283	2646
33200	33300	0	634	1793	2190	0	1005	2283	2646
33300	33400	0	628	1783	2179	0	999	2283	2646
33400	33500	0	622	1772	2169	0	993	2283	2646
33500	33600	0	616	1762	2158	0	987	2283	2646
33600	33700	0	610	1751	2148	0	981	2283	2646
33700	33800	0	604	1741	2137	0	975	2283	2646
33800	33900	0	598	1730	2127	0	969	2283	2646
33900	34000	0	592	1720	2116	0	963	2283	2646
34000	34100	0	586	1709	2106	0	957	2283	2646
34100	34200	0	580	1699	2095	0	951	2283	2646
34200	34300	0	574	1688	2085	0	945	2283	2646
34300	34400	0	568	1678	2074	0	939	2283	2646
34400	34500	0	562	1667	2064	0	933	2283	2646
34500	34600	0	556	1657	2053	0	927	2283	2646
34600	34700	0	550	1646	2043	0	921	2283	2646
34700	34800	0	544	1636	2032	0	915	2283	2646
34800	34900	0	538	1625	2022	0	909	2274	2646
34900	35000	0	532	1615	2011	0	903	2264	2646
35000	35100	0	526	1604	2001	0	897	2253	2646
35100	35200	0	520	1594	1990	0	891	2243	2640
35200	35300	0	514	1583	1980	0	885	2232	2629
35300	35400	0	508	1573	1969	0	879	2222	2619
35400	35500	0	502	1562	1959	0	873	2211	2608
35500	35600	0	496	1552	1948	0	867	2201	2598
35600	35700	0	490	1541	1938	0	861	2190	2587
35700	35800	0	484	1531	1927	0	855	2180	2577
35800	35900	0	478	1520	1917	0	849	2169	2566
35900	36000	0	472	1510	1906	0	843	2159	2556
36000	36100	0	466	1499	1896	0	837	2148	2545
36100	36200	0	460	1489	1885	0	831	2138	2535

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
36200	36300	0	454	1478	1875	0	825	2127	2524
36300	36400	0	448	1468	1864	0	819	2117	2514
36400	36500	0	442	1457	1854	0	813	2106	2503
36500	36600	0	436	1447	1843	0	807	2096	2493
36600	36700	0	430	1436	1833	0	801	2085	2482
36700	36800	0	424	1426	1822	0	795	2075	2472
36800	36900	0	418	1415	1812	0	789	2064	2461
36900	37000	0	412	1405	1801	0	783	2054	2451
37000	37100	0	406	1394	1791	0	777	2043	2440
37100	37200	0	400	1384	1780	0	771	2033	2430
37200	37300	0	394	1373	1770	0	765	2022	2419
37300	37400	0	388	1363	1759	0	759	2012	2409
37400	37500	0	382	1352	1749	0	753	2001	2398
37500	37600	0	376	1342	1738	0	747	1991	2388
37600	37700	0	370	1331	1728	0	741	1980	2377
37700	37800	0	364	1321	1717	0	735	1970	2367
37800	37900	0	358	1310	1707	0	729	1959	2356
37900	38000	0	352	1300	1696	0	723	1949	2346
38000	38100	0	346	1289	1686	0	717	1938	2335
38100	38200	0	340	1279	1675	0	711	1928	2325
38200	38300	0	334	1268	1665	0	705	1917	2314
38300	38400	0	328	1258	1654	0	699	1907	2304
38400	38500	0	322	1247	1644	0	693	1896	2293
38500	38600	0	316	1237	1633	0	687	1886	2283
38600	38700	0	310	1226	1623	0	681	1875	2272
38700	38800	0	304	1216	1612	0	675	1865	2262
38800	38900	0	298	1205	1602	0	669	1854	2251
38900	39000	0	292	1195	1591	0	663	1844	2241
39000	39100	0	286	1184	1581	0	657	1833	2230
39100	39200	0	280	1174	1570	0	651	1823	2220
39200	39300	0	274	1163	1560	0	645	1812	2209
39300	39400	0	268	1153	1549	0	639	1802	2199
39400	39500	0	262	1142	1539	0	633	1791	2188
39500	39600	0	256	1132	1528	0	627	1781	2178
39600	39700	0	250	1121	1518	0	621	1770	2167
39700	39800	0	244	1111	1507	0	615	1760	2157
39800	39900	0	238	1100	1497	0	609	1749	2146
39900	40000	0	232	1090	1486	0	603	1739	2136
40000	40100	0	226	1079	1476	0	597	1728	2125
40100	40200	0	220	1069	1465	0	591	1718	2115
40200	40300	0	214	1058	1455	0	585	1707	2104
40300	40400	0	208	1048	1444	0	579	1697	2094
40400	40500	0	202	1037	1434	0	573	1686	2083
40500	40600	0	196	1027	1423	0	567	1676	2073
40600	40700	0	190	1016	1413	0	561	1665	2062
40700	40800	0	184	1006	1402	0	555	1655	2052
40800	40900	0	178	995	1392	0	549	1644	2041
40900	41000	0	172	985	1381	0	543	1634	2031
41000	41100	0	166	974	1371	0	537	1623	2020
41100	41200	0	160	964	1360	0	531	1613	2010
41200	41300	0	154	953	1350	0	525	1602	1999
41300	41400	0	148	943	1339	0	519	1592	1989
41400	41500	0	142	932	1329	0	513	1581	1978
41500	41600	0	136	922	1318	0	507	1571	1968
41600	41700	0	130	911	1308	0	501	1560	1957
41700	41800	0	124	901	1297	0	495	1550	1947
41800	41900	0	118	890	1287	0	489	1539	1936
41900	42000	0	112	880	1276	0	483	1529	1926
42000	42100	0	106	869	1266	0	477	1518	1915
42100	42200	0	100	859	1255	0	471	1508	1905

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
42200	42300	0	94	848	1245	0	465	1497	1894
42300	42400	0	88	838	1234	0	459	1487	1884
42400	42500	0	82	827	1224	0	453	1476	1873
42500	42600	0	76	817	1213	0	447	1466	1863
42600	42700	0	70	806	1203	0	441	1455	1852
42700	42800	0	64	796	1192	0	435	1445	1842
42800	42900	0	58	785	1182	0	429	1434	1831
42900	43000	0	52	775	1171	0	423	1424	1821
43000	43100	0	46	764	1161	0	417	1413	1810
43100	43200	0	40	754	1150	0	411	1403	1800
43200	43300	0	34	743	1140	0	405	1392	1789
43300	43400	0	28	733	1129	0	399	1382	1779
43400	43500	0	22	722	1119	0	393	1371	1768
43500	43600	0	16	712	1108	0	387	1361	1758
43600	43700	0	10	701	1098	0	381	1350	1747
43700	43800	0	4	691	1087	0	375	1340	1737
43800	43900	0	0	680	1077	0	369	1329	1726
43900	44000	0	0	670	1066	0	363	1319	1716
44000	44100	0	0	659	1056	0	357	1308	1705
44100	44200	0	0	649	1045	0	351	1298	1695
44200	44300	0	0	638	1035	0	345	1287	1684
44300	44400	0	0	628	1024	0	339	1277	1674
44400	44500	0	0	617	1014	0	333	1266	1663
44500	44600	0	0	607	1003	0	327	1256	1653
44600	44700	0	0	596	993	0	321	1245	1642
44700	44800	0	0	586	982	0	315	1235	1632
44800	44900	0	0	575	972	0	309	1224	1621
44900	45000	0	0	565	961	0	303	1214	1611
45000	45100	0	0	554	951	0	297	1203	1600
45100	45200	0	0	544	940	0	291	1193	1590
45200	45300	0	0	533	930	0	285	1182	1579
45300	45400	0	0	523	919	0	279	1172	1569
45400	45500	0	0	512	909	0	273	1161	1558
45500	45600	0	0	502	898	0	267	1151	1548
45600	45700	0	0	491	888	0	261	1140	1537
45700	45800	0	0	481	877	0	255	1130	1527
45800	45900	0	0	470	867	0	249	1119	1516
45900	46000	0	0	460	856	0	243	1109	1506
46000	46100	0	0	449	846	0	237	1098	1495
46100	46200	0	0	439	835	0	231	1088	1485
46200	46300	0	0	428	825	0	225	1077	1474
46300	46400	0	0	418	814	0	219	1067	1464
46400	46500	0	0	407	804	0	213	1056	1453
46500	46600	0	0	397	793	0	207	1046	1443
46600	46700	0	0	386	783	0	201	1035	1432
46700	46800	0	0	376	772	0	195	1025	1422
46800	46900	0	0	365	762	0	189	1014	1411
46900	47000	0	0	355	751	0	183	1004	1401
47000	47100	0	0	344	741	0	177	993	1390
47100	47200	0	0	334	730	0	171	983	1380
47200	47300	0	0	323	720	0	165	972	1369
47300	47400	0	0	313	709	0	159	962	1359
47400	47500	0	0	302	699	0	153	951	1348
47500	47600	0	0	292	688	0	147	941	1338
47600	47700	0	0	281	678	0	141	930	1327
47700	47800	0	0	271	667	0	135	920	1317
47800	47900	0	0	260	657	0	129	909	1306
47900	48000	0	0	250	646	0	123	899	1296
48000	48100	0	0	239	636	0	117	888	1285
48100	48200	0	0	229	625	0	111	878	1275

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

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
48200	48300	0	0	218	615	0	105	867	1264
48300	48400	0	0	208	604	0	99	857	1254
48400	48500	0	0	197	594	0	93	846	1243
48500	48600	0	0	187	583	0	87	836	1233
48600	48700	0	0	176	573	0	81	825	1222
48700	48800	0	0	166	562	0	75	815	1212
48800	48900	0	0	155	552	0	69	804	1201
48900	49000	0	0	145	541	0	63	794	1191
49000	49100	0	0	134	531	0	57	783	1180
49100	49200	0	0	124	520	0	51	773	1170
49200	49300	0	0	113	510	0	45	762	1159
49300	49400	0	0	103	499	0	39	752	1149
49400	49500	0	0	92	489	0	33	741	1138
49500	49600	0	0	82	478	0	27	731	1128
49600	49700	0	0	71	468	0	21	720	1117
49700	49800	0	0	61	457	0	15	710	1107
49800	49900	0	0	50	447	0	9	699	1096
49900	50000	0	0	40	436	0	3	689	1086
50000	50100	0	0	29	426	0	0	678	1075
50100	50200	0	0	19	415	0	0	668	1065
50200	50300	0	0	8	405	0	0	657	1054
50300	50400	0	0	0	394	0	0	647	1044
50400	50500	0	0	0	384	0	0	636	1033
50500	50600	0	0	0	373	0	0	626	1023
50600	50700	0	0	0	363	0	0	615	1012
50700	50800	0	0	0	352	0	0	605	1002
50800	50900	0	0	0	342	0	0	594	991
50900	51000	0	0	0	331	0	0	584	981
51000	51100	0	0	0	321	0	0	573	970
51100	51200	0	0	0	310	0	0	563	960
51200	51300	0	0	0	300	0	0	552	949
51300	51400	0	0	0	289	0	0	542	939
51400	51500	0	0	0	279	0	0	531	928
51500	51600	0	0	0	268	0	0	521	918
51600	51700	0	0	0	258	0	0	510	907
51700	51800	0	0	0	247	0	0	500	897
51800	51900	0	0	0	237	0	0	489	886
51900	52000	0	0	0	226	0	0	479	876
52000	52100	0	0	0	216	0	0	468	865
52100	52200	0	0	0	205	0	0	458	855
52200	52300	0	0	0	195	0	0	447	844
52300	52400	0	0	0	184	0	0	437	834
52400	52500	0	0	0	174	0	0	426	823
52500	52600	0	0	0	163	0	0	416	813
52600	52700	0	0	0	153	0	0	405	802
52700	52800	0	0	0	142	0	0	395	792
52800	52900	0	0	0	132	0	0	384	781
52900	53000	0	0	0	121	0	0	374	771
53000	53100	0	0	0	111	0	0	363	760
53100	53200	0	0	0	100	0	0	353	750
53200	53300	0	0	0	90	0	0	342	739
53300	53400	0	0	0	79	0	0	332	729
53400	53500	0	0	0	69	0	0	321	718
53500	53600	0	0	0	58	0	0	311	708
53600	53700	0	0	0	48	0	0	300	697
53700	53800	0	0	0	37	0	0	290	687
53800	53900	0	0	0	27	0	0	279	676
53900	54000	0	0	0	16	0	0	269	666
54000	54100	0	0	0	6	0	0	258	655
54100	54200	0	0	0	0	0	0	248	645
54200	54300	0	0	0	0	0	0	237	634

If line 1 or line 3 of Schedule M1WFC is		Single, head of household or qualifying widow(er)				Married, filing jointly			
		Number of Children				Number of Children			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is:				Your credit is:			
54300	54400	0	0	0	0	0	0	227	624
54400	54500	0	0	0	0	0	0	216	613
54500	54600	0	0	0	0	0	0	206	603
54600	54700	0	0	0	0	0	0	195	592
54700	54800	0	0	0	0	0	0	185	582
54800	54900	0	0	0	0	0	0	174	571
54900	55000	0	0	0	0	0	0	164	561
55000	55100	0	0	0	0	0	0	153	550
55100	55200	0	0	0	0	0	0	143	540
55200	55300	0	0	0	0	0	0	132	529
55300	55400	0	0	0	0	0	0	122	519
55400	55500	0	0	0	0	0	0	111	508
55500	55600	0	0	0	0	0	0	101	498
55600	55700	0	0	0	0	0	0	90	487
55700	55800	0	0	0	0	0	0	80	477
55800	55900	0	0	0	0	0	0	69	466
55900	56000	0	0	0	0	0	0	59	456
56000	56100	0	0	0	0	0	0	48	445
56100	56200	0	0	0	0	0	0	38	435
56200	56300	0	0	0	0	0	0	27	424
56300	56400	0	0	0	0	0	0	17	414
56400	56500	0	0	0	0	0	0	6	403
56500	56600	0	0	0	0	0	0	0	393
56600	56700	0	0	0	0	0	0	0	382
56700	56800	0	0	0	0	0	0	0	372
56800	56900	0	0	0	0	0	0	0	361
56900	57000	0	0	0	0	0	0	0	351
57000	57100	0	0	0	0	0	0	0	340
57100	57200	0	0	0	0	0	0	0	330
57200	57300	0	0	0	0	0	0	0	319
57300	57400	0	0	0	0	0	0	0	309
57400	57500	0	0	0	0	0	0	0	298
57500	57600	0	0	0	0	0	0	0	288
57600	57700	0	0	0	0	0	0	0	277
57700	57800	0	0	0	0	0	0	0	267
57800	57900	0	0	0	0	0	0	0	256
57900	58000	0	0	0	0	0	0	0	246
58000	58100	0	0	0	0	0	0	0	235
58100	58200	0	0	0	0	0	0	0	225
58200	58300	0	0	0	0	0	0	0	214
58300	58400	0	0	0	0	0	0	0	204
58400	58500	0	0	0	0	0	0	0	193
58500	58600	0	0	0	0	0	0	0	183
58600	58700	0	0	0	0	0	0	0	172
58700	58800	0	0	0	0	0	0	0	162
58800	58900	0	0	0	0	0	0	0	151
58900	59000	0	0	0	0	0	0	0	141
59000	59100	0	0	0	0	0	0	0	130
59100	59200	0	0	0	0	0	0	0	120
59200	59300	0	0	0	0	0	0	0	109
59300	59400	0	0	0	0	0	0	0	99
59400	59500	0	0	0	0	0	0	0	88
59500	59600	0	0	0	0	0	0	0	78
59600	59700	0	0	0	0	0	0	0	67
59700	59800	0	0	0	0	0	0	0	57
59800	59900	0	0	0	0	0	0	0	46
59900	60000	0	0	0	0	0	0	0	36
60000	60100	0	0	0	0	0	0	0	25
60100	60200	0	0	0	0	0	0	0	15
60200	60300	0	0	0	0	0	0	0	4
60300	60400	0	0	0	0	0	0	0	0

2022 Tax Tables

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

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

2022 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
12,700	12,800	682	682	682	682
12,800	12,900	687	687	687	687
12,900	13,000	693	693	693	693
13,000	13,100	698	698	698	698
13,100	13,200	704	704	704	704
13,200	13,300	709	709	709	709
13,300	13,400	714	714	714	714
13,400	13,500	720	720	720	720
13,500	13,600	725	725	725	725
13,600	13,700	730	730	730	730
13,700	13,800	736	736	736	736
13,800	13,900	741	741	741	741
13,900	14,000	746	746	746	746
14,000	14,100	752	752	752	752
14,100	14,200	757	757	757	757
14,200	14,300	762	762	762	762
14,300	14,400	768	768	768	768
14,400	14,500	773	773	773	773
14,500	14,600	778	778	778	778
14,600	14,700	784	784	784	784
14,700	14,800	789	789	789	789
14,800	14,900	794	794	794	794
14,900	15,000	800	800	800	800
15,000	15,100	805	805	805	805
15,100	15,200	811	811	811	811
15,200	15,300	816	816	816	816
15,300	15,400	821	821	821	821
15,400	15,500	827	827	827	827
15,500	15,600	832	832	832	832
15,600	15,700	837	837	837	837
15,700	15,800	843	843	843	843
15,800	15,900	848	848	848	848
15,900	16,000	853	853	853	853
16,000	16,100	859	859	859	859
16,100	16,200	864	864	864	864
16,200	16,300	869	869	869	869
16,300	16,400	875	875	875	875
16,400	16,500	880	880	880	880
16,500	16,600	885	885	885	885
16,600	16,700	891	891	891	891
16,700	16,800	896	896	896	896
16,800	16,900	901	901	901	901
16,900	17,000	907	907	907	907
17,000	17,100	912	912	912	912
17,100	17,200	918	918	918	918
17,200	17,300	923	923	923	923
17,300	17,400	928	928	928	928
17,400	17,500	934	934	934	934
17,500	17,600	939	939	939	939
17,600	17,700	944	944	944	944
17,700	17,800	950	950	950	950
17,800	17,900	955	955	955	955
17,900	18,000	960	960	960	960
18,000	18,100	966	966	966	966
18,100	18,200	971	971	971	971
18,200	18,300	976	976	976	976
18,300	18,400	982	982	982	982
18,400	18,500	987	987	987	987
18,500	18,600	992	992	992	992
18,600	18,700	998	998	998	998
18,700	18,800	1,003	1,003	1,003	1,003
18,800	18,900	1,008	1,008	1,008	1,008
18,900	19,000	1,014	1,014	1,014	1,014
19,000	19,100	1,019	1,019	1,019	1,019
19,100	19,200	1,025	1,025	1,025	1,025

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
19,200	19,300	1,030	1,030	1,030	1,030
19,300	19,400	1,035	1,035	1,035	1,035
19,400	19,500	1,041	1,041	1,041	1,041
19,500	19,600	1,046	1,046	1,046	1,046
19,600	19,700	1,051	1,051	1,051	1,051
19,700	19,800	1,057	1,057	1,057	1,057
19,800	19,900	1,062	1,062	1,062	1,062
19,900	20,000	1,067	1,067	1,067	1,067
20,000	20,100	1,073	1,073	1,073	1,073
20,100	20,200	1,078	1,078	1,078	1,078
20,200	20,300	1,083	1,083	1,083	1,083
20,300	20,400	1,089	1,089	1,089	1,089
20,400	20,500	1,094	1,094	1,094	1,094
20,500	20,600	1,099	1,099	1,100	1,099
20,600	20,700	1,105	1,105	1,107	1,105
20,700	20,800	1,110	1,110	1,113	1,110
20,800	20,900	1,115	1,115	1,120	1,115
20,900	21,000	1,121	1,121	1,127	1,121
21,000	21,100	1,126	1,126	1,134	1,126
21,100	21,200	1,132	1,132	1,141	1,132
21,200	21,300	1,137	1,137	1,147	1,137
21,300	21,400	1,142	1,142	1,154	1,142
21,400	21,500	1,148	1,148	1,161	1,148
21,500	21,600	1,153	1,153	1,168	1,153
21,600	21,700	1,158	1,158	1,175	1,158
21,700	21,800	1,164	1,164	1,181	1,164
21,800	21,900	1,169	1,169	1,188	1,169
21,900	22,000	1,174	1,174	1,195	1,174
22,000	22,100	1,180	1,180	1,202	1,180
22,100	22,200	1,185	1,185	1,209	1,185
22,200	22,300	1,190	1,190	1,215	1,190
22,300	22,400	1,196	1,196	1,222	1,196
22,400	22,500	1,201	1,201	1,229	1,201
22,500	22,600	1,206	1,206	1,236	1,206
22,600	22,700	1,212	1,212	1,243	1,212
22,700	22,800	1,217	1,217	1,249	1,217
22,800	22,900	1,222	1,222	1,256	1,222
22,900	23,000	1,228	1,228	1,263	1,228
23,000	23,100	1,233	1,233	1,270	1,233
23,100	23,200	1,239	1,239	1,277	1,239
23,200	23,300	1,244	1,244	1,283	1,244
23,300	23,400	1,249	1,249	1,290	1,249
23,400	23,500	1,255	1,255	1,297	1,255
23,500	23,600	1,260	1,260	1,304	1,260
23,600	23,700	1,265	1,265	1,311	1,265
23,700	23,800	1,271	1,271	1,317	1,271
23,800	23,900	1,276	1,276	1,324	1,276
23,900	24,000	1,281	1,281	1,331	1,281
24,000	24,100	1,287	1,287	1,338	1,287
24,100	24,200	1,292	1,292	1,345	1,292
24,200	24,300	1,297	1,297	1,351	1,297
24,300	24,400	1,303	1,303	1,358	1,303
24,400	24,500	1,308	1,308	1,365	1,308
24,500	24,600	1,313	1,313	1,372	1,313
24,600	24,700	1,319	1,319	1,379	1,319
24,700	24,800	1,324	1,324	1,385	1,324
24,800	24,900	1,329	1,329	1,392	1,329
24,900	25,000	1,335	1,335	1,399	1,335
25,000	25,100	1,340	1,340	1,406	1,340
25,100	25,200	1,346	1,346	1,413	1,346
25,200	25,300	1,351	1,351	1,419	1,351
25,300	25,400	1,356	1,356	1,426	1,356
25,400	25,500	1,362	1,362	1,433	1,362
25,500	25,600	1,367	1,367	1,440	1,367
25,600	25,700	1,372	1,372	1,447	1,372

2022 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
25,700	25,800	1,378	1,378	1,453	1,378
25,800	25,900	1,383	1,383	1,460	1,383
25,900	26,000	1,388	1,388	1,467	1,388
26,000	26,100	1,394	1,394	1,474	1,394
26,100	26,200	1,399	1,399	1,481	1,399
26,200	26,300	1,404	1,404	1,487	1,404
26,300	26,400	1,410	1,410	1,494	1,410
26,400	26,500	1,415	1,415	1,501	1,415
26,500	26,600	1,420	1,420	1,508	1,420
26,600	26,700	1,426	1,426	1,515	1,426
26,700	26,800	1,431	1,431	1,521	1,431
26,800	26,900	1,436	1,436	1,528	1,436
26,900	27,000	1,442	1,442	1,535	1,442
27,000	27,100	1,447	1,447	1,542	1,447
27,100	27,200	1,453	1,453	1,549	1,453
27,200	27,300	1,458	1,458	1,555	1,458
27,300	27,400	1,463	1,463	1,562	1,463
27,400	27,500	1,469	1,469	1,569	1,469
27,500	27,600	1,474	1,474	1,576	1,474
27,600	27,700	1,479	1,479	1,583	1,479
27,700	27,800	1,485	1,485	1,589	1,485
27,800	27,900	1,490	1,490	1,596	1,490
27,900	28,000	1,495	1,495	1,603	1,495
28,000	28,100	1,501	1,501	1,610	1,501
28,100	28,200	1,507	1,506	1,617	1,506
28,200	28,300	1,514	1,511	1,623	1,511
28,300	28,400	1,521	1,517	1,630	1,517
28,400	28,500	1,527	1,522	1,637	1,522
28,500	28,600	1,534	1,527	1,644	1,527
28,600	28,700	1,541	1,533	1,651	1,533
28,700	28,800	1,548	1,538	1,657	1,538
28,800	28,900	1,555	1,543	1,664	1,543
28,900	29,000	1,561	1,549	1,671	1,549
29,000	29,100	1,568	1,554	1,678	1,554
29,100	29,200	1,575	1,560	1,685	1,560
29,200	29,300	1,582	1,565	1,691	1,565
29,300	29,400	1,589	1,570	1,698	1,570
29,400	29,500	1,595	1,576	1,705	1,576
29,500	29,600	1,602	1,581	1,712	1,581
29,600	29,700	1,609	1,586	1,719	1,586
29,700	29,800	1,616	1,592	1,725	1,592
29,800	29,900	1,623	1,597	1,732	1,597
29,900	30,000	1,629	1,602	1,739	1,602
30,000	30,100	1,636	1,608	1,746	1,608
30,100	30,200	1,643	1,613	1,753	1,613
30,200	30,300	1,650	1,618	1,759	1,618
30,300	30,400	1,657	1,624	1,766	1,624
30,400	30,500	1,663	1,629	1,773	1,629
30,500	30,600	1,670	1,634	1,780	1,634
30,600	30,700	1,677	1,640	1,787	1,640
30,700	30,800	1,684	1,645	1,793	1,645
30,800	30,900	1,691	1,650	1,800	1,650
30,900	31,000	1,697	1,656	1,807	1,656
31,000	31,100	1,704	1,661	1,814	1,661
31,100	31,200	1,711	1,667	1,821	1,667
31,200	31,300	1,718	1,672	1,827	1,672
31,300	31,400	1,725	1,677	1,834	1,677
31,400	31,500	1,731	1,683	1,841	1,683
31,500	31,600	1,738	1,688	1,848	1,688
31,600	31,700	1,745	1,693	1,855	1,693
31,700	31,800	1,752	1,699	1,861	1,699
31,800	31,900	1,759	1,704	1,868	1,704
31,900	32,000	1,765	1,709	1,875	1,709
32,000	32,100	1,772	1,715	1,882	1,715

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
32,100	32,200	1,779	1,720	1,889	1,720
32,200	32,300	1,786	1,725	1,895	1,725
32,300	32,400	1,793	1,731	1,902	1,731
32,400	32,500	1,799	1,736	1,909	1,736
32,500	32,600	1,806	1,741	1,916	1,741
32,600	32,700	1,813	1,747	1,923	1,747
32,700	32,800	1,820	1,752	1,929	1,752
32,800	32,900	1,827	1,757	1,936	1,757
32,900	33,000	1,833	1,763	1,943	1,763
33,000	33,100	1,840	1,768	1,950	1,768
33,100	33,200	1,847	1,774	1,957	1,774
33,200	33,300	1,854	1,779	1,963	1,779
33,300	33,400	1,861	1,784	1,970	1,784
33,400	33,500	1,867	1,790	1,977	1,790
33,500	33,600	1,874	1,795	1,984	1,795
33,600	33,700	1,881	1,800	1,991	1,800
33,700	33,800	1,888	1,806	1,997	1,806
33,800	33,900	1,895	1,811	2,004	1,811
33,900	34,000	1,901	1,816	2,011	1,816
34,000	34,100	1,908	1,822	2,018	1,822
34,100	34,200	1,915	1,827	2,025	1,827
34,200	34,300	1,922	1,832	2,031	1,832
34,300	34,400	1,929	1,838	2,038	1,838
34,400	34,500	1,935	1,843	2,045	1,843
34,500	34,600	1,942	1,848	2,052	1,848
34,600	34,700	1,949	1,854	2,059	1,855
34,700	34,800	1,956	1,859	2,065	1,862
34,800	34,900	1,963	1,864	2,072	1,869
34,900	35,000	1,969	1,870	2,079	1,875
35,000	35,100	1,976	1,875	2,086	1,882
35,100	35,200	1,983	1,881	2,093	1,889
35,200	35,300	1,990	1,886	2,099	1,896
35,300	35,400	1,997	1,891	2,106	1,903
35,400	35,500	2,003	1,897	2,113	1,909
35,500	35,600	2,010	1,902	2,120	1,916
35,600	35,700	2,017	1,907	2,127	1,923
35,700	35,800	2,024	1,913	2,133	1,930
35,800	35,900	2,031	1,918	2,140	1,937
35,900	36,000	2,037	1,923	2,147	1,943
36,000	36,100	2,044	1,929	2,154	1,950
36,100	36,200	2,051	1,934	2,161	1,957
36,200	36,300	2,058	1,939	2,167	1,964
36,300	36,400	2,065	1,945	2,174	1,971
36,400	36,500	2,071	1,950	2,181	1,977
36,500	36,600	2,078	1,955	2,188	1,984
36,600	36,700	2,085	1,961	2,195	1,991
36,700	36,800	2,092	1,966	2,201	1,998
36,800	36,900	2,099	1,971	2,208	2,005
36,900	37,000	2,105	1,977	2,215	2,011
37,000	37,100	2,112	1,982	2,222	2,018
37,100	37,200	2,119	1,988	2,229	2,025
37,200	37,300	2,126	1,993	2,235	2,032
37,300	37,400	2,133	1,998	2,242	2,039
37,400	37,500	2,139	2,004	2,249	2,045
37,500	37,600	2,146	2,009	2,256	2,052
37,600	37,700	2,153	2,014	2,263	2,059
37,700	37,800	2,160	2,020	2,269	2,066
37,800	37,900	2,167	2,025	2,276	2,073
37,900	38,000	2,173	2,030	2,283	2,079
38,000	38,100	2,180	2,036	2,290	2,086
38,100	38,200	2,187	2,041	2,297	2,093
38,200	38,300	2,194	2,046	2,303	2,100
38,300	38,400	2,201	2,052	2,310	2,107
38,400	38,500	2,207	2,057	2,317	2,113

2022 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
38,500	38,600	2,214	2,062	2,324	2,120
38,600	38,700	2,221	2,068	2,331	2,127
38,700	38,800	2,228	2,073	2,337	2,134
38,800	38,900	2,235	2,078	2,344	2,141
38,900	39,000	2,241	2,084	2,351	2,147
39,000	39,100	2,248	2,089	2,358	2,154
39,100	39,200	2,255	2,095	2,365	2,161
39,200	39,300	2,262	2,100	2,371	2,168
39,300	39,400	2,269	2,105	2,378	2,175
39,400	39,500	2,275	2,111	2,385	2,181
39,500	39,600	2,282	2,116	2,392	2,188
39,600	39,700	2,289	2,121	2,399	2,195
39,700	39,800	2,296	2,127	2,405	2,202
39,800	39,900	2,303	2,132	2,412	2,209
39,900	40,000	2,309	2,137	2,419	2,215
40,000	40,100	2,316	2,143	2,426	2,222
40,100	40,200	2,323	2,148	2,433	2,229
40,200	40,300	2,330	2,153	2,439	2,236
40,300	40,400	2,337	2,159	2,446	2,243
40,400	40,500	2,343	2,164	2,453	2,249
40,500	40,600	2,350	2,169	2,460	2,256
40,600	40,700	2,357	2,175	2,467	2,263
40,700	40,800	2,364	2,180	2,473	2,270
40,800	40,900	2,371	2,185	2,480	2,277
40,900	41,000	2,377	2,191	2,487	2,283
41,000	41,100	2,384	2,196	2,494	2,290
41,100	41,200	2,391	2,203	2,501	2,297
41,200	41,300	2,398	2,210	2,507	2,304
41,300	41,400	2,405	2,217	2,514	2,311
41,400	41,500	2,411	2,223	2,521	2,317
41,500	41,600	2,418	2,230	2,528	2,324
41,600	41,700	2,425	2,237	2,535	2,331
41,700	41,800	2,432	2,244	2,541	2,338
41,800	41,900	2,439	2,251	2,548	2,345
41,900	42,000	2,445	2,257	2,555	2,351
42,000	42,100	2,452	2,264	2,562	2,358
42,100	42,200	2,459	2,271	2,569	2,365
42,200	42,300	2,466	2,278	2,575	2,372
42,300	42,400	2,473	2,285	2,582	2,379
42,400	42,500	2,479	2,291	2,589	2,385
42,500	42,600	2,486	2,298	2,596	2,392
42,600	42,700	2,493	2,305	2,603	2,399
42,700	42,800	2,500	2,312	2,609	2,406
42,800	42,900	2,507	2,319	2,616	2,413
42,900	43,000	2,513	2,325	2,623	2,419
43,000	43,100	2,520	2,332	2,630	2,426
43,100	43,200	2,527	2,339	2,637	2,433
43,200	43,300	2,534	2,346	2,643	2,440
43,300	43,400	2,541	2,353	2,650	2,447
43,400	43,500	2,547	2,359	2,657	2,453
43,500	43,600	2,554	2,366	2,664	2,460
43,600	43,700	2,561	2,373	2,671	2,467
43,700	43,800	2,568	2,380	2,677	2,474
43,800	43,900	2,575	2,387	2,684	2,481
43,900	44,000	2,581	2,393	2,691	2,487
44,000	44,100	2,588	2,400	2,698	2,494
44,100	44,200	2,595	2,407	2,705	2,501
44,200	44,300	2,602	2,414	2,711	2,508
44,300	44,400	2,609	2,421	2,718	2,515
44,400	44,500	2,615	2,427	2,725	2,521
44,500	44,600	2,622	2,434	2,732	2,528
44,600	44,700	2,629	2,441	2,739	2,535
44,700	44,800	2,636	2,448	2,745	2,542
44,800	44,900	2,643	2,455	2,752	2,549

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
44,900	45,000	2,649	2,461	2,759	2,555
45,000	45,100	2,656	2,468	2,766	2,562
45,100	45,200	2,663	2,475	2,773	2,569
45,200	45,300	2,670	2,482	2,779	2,576
45,300	45,400	2,677	2,489	2,786	2,583
45,400	45,500	2,683	2,495	2,793	2,589
45,500	45,600	2,690	2,502	2,800	2,596
45,600	45,700	2,697	2,509	2,807	2,603
45,700	45,800	2,704	2,516	2,813	2,610
45,800	45,900	2,711	2,523	2,820	2,617
45,900	46,000	2,717	2,529	2,827	2,623
46,000	46,100	2,724	2,536	2,834	2,630
46,100	46,200	2,731	2,543	2,841	2,637
46,200	46,300	2,738	2,550	2,847	2,644
46,300	46,400	2,745	2,557	2,854	2,651
46,400	46,500	2,751	2,563	2,861	2,657
46,500	46,600	2,758	2,570	2,868	2,664
46,600	46,700	2,765	2,577	2,875	2,671
46,700	46,800	2,772	2,584	2,881	2,678
46,800	46,900	2,779	2,591	2,888	2,685
46,900	47,000	2,785	2,597	2,895	2,691
47,000	47,100	2,792	2,604	2,902	2,698
47,100	47,200	2,799	2,611	2,909	2,705
47,200	47,300	2,806	2,618	2,915	2,712
47,300	47,400	2,813	2,625	2,922	2,719
47,400	47,500	2,819	2,631	2,929	2,725
47,500	47,600	2,826	2,638	2,936	2,732
47,600	47,700	2,833	2,645	2,943	2,739
47,700	47,800	2,840	2,652	2,949	2,746
47,800	47,900	2,847	2,659	2,956	2,753
47,900	48,000	2,853	2,665	2,963	2,759
48,000	48,100	2,860	2,672	2,970	2,766
48,100	48,200	2,867	2,679	2,977	2,773
48,200	48,300	2,874	2,686	2,983	2,780
48,300	48,400	2,881	2,693	2,990	2,787
48,400	48,500	2,887	2,699	2,997	2,793
48,500	48,600	2,894	2,706	3,004	2,800
48,600	48,700	2,901	2,713	3,011	2,807
48,700	48,800	2,908	2,720	3,017	2,814
48,800	48,900	2,915	2,727	3,024	2,821
48,900	49,000	2,921	2,733	3,031	2,827
49,000	49,100	2,928	2,740	3,038	2,834
49,100	49,200	2,935	2,747	3,045	2,841
49,200	49,300	2,942	2,754	3,051	2,848
49,300	49,400	2,949	2,761	3,058	2,855
49,400	49,500	2,955	2,767	3,065	2,861
49,500	49,600	2,962	2,774	3,072	2,868
49,600	49,700	2,969	2,781	3,079	2,875
49,700	49,800	2,976	2,788	3,085	2,882
49,800	49,900	2,983	2,795	3,092	2,889
49,900	50,000	2,989	2,801	3,099	2,895
50,000	50,100	2,996	2,808	3,106	2,902
50,100	50,200	3,003	2,815	3,113	2,909
50,200	50,300	3,010	2,822	3,119	2,916
50,300	50,400	3,017	2,829	3,126	2,923
50,400	50,500	3,023	2,835	3,133	2,929
50,500	50,600	3,030	2,842	3,140	2,936
50,600	50,700	3,037	2,849	3,147	2,943
50,700	50,800	3,044	2,856	3,153	2,950
50,800	50,900	3,051	2,863	3,160	2,957
50,900	51,000	3,057	2,869	3,167	2,963
51,000	51,100	3,064	2,876	3,174	2,970
51,100	51,200	3,071	2,883	3,181	2,977
51,200	51,300	3,078	2,890	3,187	2,984

2022 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
51,300	51,400	3,085	2,897	3,194	2,991
51,400	51,500	3,091	2,903	3,201	2,997
51,500	51,600	3,098	2,910	3,208	3,004
51,600	51,700	3,105	2,917	3,215	3,011
51,700	51,800	3,112	2,924	3,221	3,018
51,800	51,900	3,119	2,931	3,228	3,025
51,900	52,000	3,125	2,937	3,235	3,031
52,000	52,100	3,132	2,944	3,242	3,038
52,100	52,200	3,139	2,951	3,249	3,045
52,200	52,300	3,146	2,958	3,255	3,052
52,300	52,400	3,153	2,965	3,262	3,059
52,400	52,500	3,159	2,971	3,269	3,065
52,500	52,600	3,166	2,978	3,276	3,072
52,600	52,700	3,173	2,985	3,283	3,079
52,700	52,800	3,180	2,992	3,289	3,086
52,800	52,900	3,187	2,999	3,296	3,093
52,900	53,000	3,193	3,005	3,303	3,099
53,000	53,100	3,200	3,012	3,310	3,106
53,100	53,200	3,207	3,019	3,317	3,113
53,200	53,300	3,214	3,026	3,323	3,120
53,300	53,400	3,221	3,033	3,330	3,127
53,400	53,500	3,227	3,039	3,337	3,133
53,500	53,600	3,234	3,046	3,344	3,140
53,600	53,700	3,241	3,053	3,351	3,147
53,700	53,800	3,248	3,060	3,357	3,154
53,800	53,900	3,255	3,067	3,364	3,161
53,900	54,000	3,261	3,073	3,371	3,167
54,000	54,100	3,268	3,080	3,378	3,174
54,100	54,200	3,275	3,087	3,385	3,181
54,200	54,300	3,282	3,094	3,391	3,188
54,300	54,400	3,289	3,101	3,398	3,195
54,400	54,500	3,295	3,107	3,405	3,201
54,500	54,600	3,302	3,114	3,412	3,208
54,600	54,700	3,309	3,121	3,419	3,215
54,700	54,800	3,316	3,128	3,425	3,222
54,800	54,900	3,323	3,135	3,432	3,229
54,900	55,000	3,329	3,141	3,439	3,235
55,000	55,100	3,336	3,148	3,446	3,242
55,100	55,200	3,343	3,155	3,453	3,249
55,200	55,300	3,350	3,162	3,459	3,256
55,300	55,400	3,357	3,169	3,466	3,263
55,400	55,500	3,363	3,175	3,473	3,269
55,500	55,600	3,370	3,182	3,480	3,276
55,600	55,700	3,377	3,189	3,487	3,283
55,700	55,800	3,384	3,196	3,493	3,290
55,800	55,900	3,391	3,203	3,500	3,297
55,900	56,000	3,397	3,209	3,507	3,303
56,000	56,100	3,404	3,216	3,514	3,310
56,100	56,200	3,411	3,223	3,521	3,317
56,200	56,300	3,418	3,230	3,527	3,324
56,300	56,400	3,425	3,237	3,534	3,331
56,400	56,500	3,431	3,243	3,541	3,337
56,500	56,600	3,438	3,250	3,548	3,344
56,600	56,700	3,445	3,257	3,555	3,351
56,700	56,800	3,452	3,264	3,561	3,358
56,800	56,900	3,459	3,271	3,568	3,365
56,900	57,000	3,465	3,277	3,575	3,371
57,000	57,100	3,472	3,284	3,582	3,378
57,100	57,200	3,479	3,291	3,589	3,385
57,200	57,300	3,486	3,298	3,595	3,392
57,300	57,400	3,493	3,305	3,602	3,399
57,400	57,500	3,499	3,311	3,609	3,405
57,500	57,600	3,506	3,318	3,616	3,412
57,600	57,700	3,513	3,325	3,623	3,419

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
57,700	57,800	3,520	3,332	3,629	3,426
57,800	57,900	3,527	3,339	3,636	3,433
57,900	58,000	3,533	3,345	3,643	3,439
58,000	58,100	3,540	3,352	3,650	3,446
58,100	58,200	3,547	3,359	3,657	3,453
58,200	58,300	3,554	3,366	3,663	3,460
58,300	58,400	3,561	3,373	3,670	3,467
58,400	58,500	3,567	3,379	3,677	3,473
58,500	58,600	3,574	3,386	3,684	3,480
58,600	58,700	3,581	3,393	3,691	3,487
58,700	58,800	3,588	3,400	3,697	3,494
58,800	58,900	3,595	3,407	3,704	3,501
58,900	59,000	3,601	3,413	3,711	3,507
59,000	59,100	3,608	3,420	3,718	3,514
59,100	59,200	3,615	3,427	3,725	3,521
59,200	59,300	3,622	3,434	3,731	3,528
59,300	59,400	3,629	3,441	3,738	3,535
59,400	59,500	3,635	3,447	3,745	3,541
59,500	59,600	3,642	3,454	3,752	3,548
59,600	59,700	3,649	3,461	3,759	3,555
59,700	59,800	3,656	3,468	3,765	3,562
59,800	59,900	3,663	3,475	3,772	3,569
59,900	60,000	3,669	3,481	3,779	3,575
60,000	60,100	3,676	3,488	3,786	3,582
60,100	60,200	3,683	3,495	3,793	3,589
60,200	60,300	3,690	3,502	3,799	3,596
60,300	60,400	3,697	3,509	3,806	3,603
60,400	60,500	3,703	3,515	3,813	3,609
60,500	60,600	3,710	3,522	3,820	3,616
60,600	60,700	3,717	3,529	3,827	3,623
60,700	60,800	3,724	3,536	3,833	3,630
60,800	60,900	3,731	3,543	3,840	3,637
60,900	61,000	3,737	3,549	3,847	3,643
61,000	61,100	3,744	3,556	3,854	3,650
61,100	61,200	3,751	3,563	3,861	3,657
61,200	61,300	3,758	3,570	3,867	3,664
61,300	61,400	3,765	3,577	3,874	3,671
61,400	61,500	3,771	3,583	3,881	3,677
61,500	61,600	3,778	3,590	3,888	3,684
61,600	61,700	3,785	3,597	3,895	3,691
61,700	61,800	3,792	3,604	3,901	3,698
61,800	61,900	3,799	3,611	3,908	3,705
61,900	62,000	3,805	3,617	3,915	3,711
62,000	62,100	3,812	3,624	3,922	3,718
62,100	62,200	3,819	3,631	3,929	3,725
62,200	62,300	3,826	3,638	3,935	3,732
62,300	62,400	3,833	3,645	3,942	3,739
62,400	62,500	3,839	3,651	3,949	3,745
62,500	62,600	3,846	3,658	3,956	3,752
62,600	62,700	3,853	3,665	3,963	3,759
62,700	62,800	3,860	3,672	3,969	3,766
62,800	62,900	3,867	3,679	3,976	3,773
62,900	63,000	3,873	3,685	3,983	3,779
63,000	63,100	3,880	3,692	3,990	3,786
63,100	63,200	3,887	3,699	3,997	3,793
63,200	63,300	3,894	3,706	4,003	3,800
63,300	63,400	3,901	3,713	4,010	3,807
63,400	63,500	3,907	3,719	4,017	3,813
63,500	63,600	3,914	3,726	4,024	3,820
63,600	63,700	3,921	3,733	4,031	3,827
63,700	63,800	3,928	3,740	4,037	3,834
63,800	63,900	3,935	3,747	4,044	3,841
63,900	64,000	3,941	3,753	4,051	3,847
64,000	64,100	3,948	3,760	4,058	3,854

2022 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
64,100	64,200	3,955	3,767	4,065	3,861
64,200	64,300	3,962	3,774	4,071	3,868
64,300	64,400	3,969	3,781	4,078	3,875
64,400	64,500	3,975	3,787	4,085	3,881
64,500	64,600	3,982	3,794	4,092	3,888
64,600	64,700	3,989	3,801	4,099	3,895
64,700	64,800	3,996	3,808	4,105	3,902
64,800	64,900	4,003	3,815	4,112	3,909
64,900	65,000	4,009	3,821	4,119	3,915
65,000	65,100	4,016	3,828	4,126	3,922
65,100	65,200	4,023	3,835	4,133	3,929
65,200	65,300	4,030	3,842	4,139	3,936
65,300	65,400	4,037	3,849	4,146	3,943
65,400	65,500	4,043	3,855	4,153	3,949
65,500	65,600	4,050	3,862	4,160	3,956
65,600	65,700	4,057	3,869	4,167	3,963
65,700	65,800	4,064	3,876	4,173	3,970
65,800	65,900	4,071	3,883	4,180	3,977
65,900	66,000	4,077	3,889	4,187	3,983
66,000	66,100	4,084	3,896	4,194	3,990
66,100	66,200	4,091	3,903	4,201	3,997
66,200	66,300	4,098	3,910	4,207	4,004
66,300	66,400	4,105	3,917	4,214	4,011
66,400	66,500	4,111	3,923	4,221	4,017
66,500	66,600	4,118	3,930	4,228	4,024
66,600	66,700	4,125	3,937	4,235	4,031
66,700	66,800	4,132	3,944	4,241	4,038
66,800	66,900	4,139	3,951	4,248	4,045
66,900	67,000	4,145	3,957	4,255	4,051
67,000	67,100	4,152	3,964	4,262	4,058
67,100	67,200	4,159	3,971	4,269	4,065
67,200	67,300	4,166	3,978	4,275	4,072
67,300	67,400	4,173	3,985	4,282	4,079
67,400	67,500	4,179	3,991	4,289	4,085
67,500	67,600	4,186	3,998	4,296	4,092
67,600	67,700	4,193	4,005	4,303	4,099
67,700	67,800	4,200	4,012	4,309	4,106
67,800	67,900	4,207	4,019	4,316	4,113
67,900	68,000	4,213	4,025	4,323	4,119
68,000	68,100	4,220	4,032	4,330	4,126
68,100	68,200	4,227	4,039	4,337	4,133
68,200	68,300	4,234	4,046	4,343	4,140
68,300	68,400	4,241	4,053	4,350	4,147
68,400	68,500	4,247	4,059	4,357	4,153
68,500	68,600	4,254	4,066	4,364	4,160
68,600	68,700	4,261	4,073	4,371	4,167
68,700	68,800	4,268	4,080	4,377	4,174
68,800	68,900	4,275	4,087	4,384	4,181
68,900	69,000	4,281	4,093	4,391	4,187
69,000	69,100	4,288	4,100	4,398	4,194
69,100	69,200	4,295	4,107	4,405	4,201
69,200	69,300	4,302	4,114	4,411	4,208
69,300	69,400	4,309	4,121	4,418	4,215
69,400	69,500	4,315	4,127	4,425	4,221
69,500	69,600	4,322	4,134	4,432	4,228
69,600	69,700	4,329	4,141	4,439	4,235
69,700	69,800	4,336	4,148	4,445	4,242
69,800	69,900	4,343	4,155	4,452	4,249
69,900	70,000	4,349	4,161	4,459	4,255
70,000	70,100	4,356	4,168	4,466	4,262
70,100	70,200	4,363	4,175	4,473	4,269
70,200	70,300	4,370	4,182	4,479	4,276
70,300	70,400	4,377	4,189	4,486	4,283
70,400	70,500	4,383	4,195	4,493	4,289

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
70,500	70,600	4,390	4,202	4,500	4,296
70,600	70,700	4,397	4,209	4,507	4,303
70,700	70,800	4,404	4,216	4,513	4,310
70,800	70,900	4,411	4,223	4,520	4,317
70,900	71,000	4,417	4,229	4,527	4,323
71,000	71,100	4,424	4,236	4,534	4,330
71,100	71,200	4,431	4,243	4,541	4,337
71,200	71,300	4,438	4,250	4,547	4,344
71,300	71,400	4,445	4,257	4,554	4,351
71,400	71,500	4,451	4,263	4,561	4,357
71,500	71,600	4,458	4,270	4,568	4,364
71,600	71,700	4,465	4,277	4,575	4,371
71,700	71,800	4,472	4,284	4,581	4,378
71,800	71,900	4,479	4,291	4,588	4,385
71,900	72,000	4,485	4,297	4,595	4,391
72,000	72,100	4,492	4,304	4,602	4,398
72,100	72,200	4,499	4,311	4,609	4,405
72,200	72,300	4,506	4,318	4,615	4,412
72,300	72,400	4,513	4,325	4,622	4,419
72,400	72,500	4,519	4,331	4,629	4,425
72,500	72,600	4,526	4,338	4,636	4,432
72,600	72,700	4,533	4,345	4,643	4,439
72,700	72,800	4,540	4,352	4,649	4,446
72,800	72,900	4,547	4,359	4,656	4,453
72,900	73,000	4,553	4,365	4,663	4,459
73,000	73,100	4,560	4,372	4,670	4,466
73,100	73,200	4,567	4,379	4,677	4,473
73,200	73,300	4,574	4,386	4,683	4,480
73,300	73,400	4,581	4,393	4,690	4,487
73,400	73,500	4,587	4,399	4,697	4,493
73,500	73,600	4,594	4,406	4,704	4,500
73,600	73,700	4,601	4,413	4,711	4,507
73,700	73,800	4,608	4,420	4,717	4,514
73,800	73,900	4,615	4,427	4,724	4,521
73,900	74,000	4,621	4,433	4,731	4,527
74,000	74,100	4,628	4,440	4,738	4,534
74,100	74,200	4,635	4,447	4,745	4,541
74,200	74,300	4,642	4,454	4,751	4,548
74,300	74,400	4,649	4,461	4,758	4,555
74,400	74,500	4,655	4,467	4,765	4,561
74,500	74,600	4,662	4,474	4,772	4,568
74,600	74,700	4,669	4,481	4,779	4,575
74,700	74,800	4,676	4,488	4,785	4,582
74,800	74,900	4,683	4,495	4,792	4,589
74,900	75,000	4,689	4,501	4,799	4,595
75,000	75,100	4,696	4,508	4,806	4,602
75,100	75,200	4,703	4,515	4,813	4,609
75,200	75,300	4,710	4,522	4,819	4,616
75,300	75,400	4,717	4,529	4,826	4,623
75,400	75,500	4,723	4,535	4,833	4,629
75,500	75,600	4,730	4,542	4,840	4,636
75,600	75,700	4,737	4,549	4,847	4,643
75,700	75,800	4,744	4,556	4,853	4,650
75,800	75,900	4,751	4,563	4,860	4,657
75,900	76,000	4,757	4,569	4,867	4,663
76,000	76,100	4,764	4,576	4,874	4,670
76,100	76,200	4,771	4,583	4,881	4,677
76,200	76,300	4,778	4,590	4,887	4,684
76,300	76,400	4,785	4,597	4,894	4,691
76,400	76,500	4,791	4,603	4,901	4,697
76,500	76,600	4,798	4,610	4,908	4,704
76,600	76,700	4,805	4,617	4,915	4,711
76,700	76,800	4,812	4,624	4,921	4,718
76,800	76,900	4,819	4,631	4,928	4,725

2022 Tax Tables

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
76,900	77,000	4,825	4,637	4,935	4,731
77,000	77,100	4,832	4,644	4,942	4,738
77,100	77,200	4,839	4,651	4,949	4,745
77,200	77,300	4,846	4,658	4,955	4,752
77,300	77,400	4,853	4,665	4,962	4,759
77,400	77,500	4,859	4,671	4,969	4,765
77,500	77,600	4,866	4,678	4,976	4,772
77,600	77,700	4,873	4,685	4,983	4,779
77,700	77,800	4,880	4,692	4,989	4,786
77,800	77,900	4,887	4,699	4,996	4,793
77,900	78,000	4,893	4,705	5,003	4,799
78,000	78,100	4,900	4,712	5,010	4,806
78,100	78,200	4,907	4,719	5,017	4,813
78,200	78,300	4,914	4,726	5,023	4,820
78,300	78,400	4,921	4,733	5,030	4,827
78,400	78,500	4,927	4,739	5,037	4,833
78,500	78,600	4,934	4,746	5,044	4,840
78,600	78,700	4,941	4,753	5,051	4,847
78,700	78,800	4,948	4,760	5,057	4,854
78,800	78,900	4,955	4,767	5,064	4,861
78,900	79,000	4,961	4,773	5,071	4,867
79,000	79,100	4,968	4,780	5,078	4,874
79,100	79,200	4,975	4,787	5,085	4,881
79,200	79,300	4,982	4,794	5,091	4,888
79,300	79,400	4,989	4,801	5,098	4,895
79,400	79,500	4,995	4,807	5,105	4,901
79,500	79,600	5,002	4,814	5,112	4,908
79,600	79,700	5,009	4,821	5,119	4,915
79,700	79,800	5,016	4,828	5,125	4,922
79,800	79,900	5,023	4,835	5,132	4,929
79,900	80,000	5,029	4,841	5,139	4,935
80,000	80,100	5,036	4,848	5,146	4,942
80,100	80,200	5,043	4,855	5,153	4,949
80,200	80,300	5,050	4,862	5,159	4,956
80,300	80,400	5,057	4,869	5,166	4,963
80,400	80,500	5,063	4,875	5,173	4,969
80,500	80,600	5,070	4,882	5,180	4,976
80,600	80,700	5,077	4,889	5,187	4,983
80,700	80,800	5,084	4,896	5,193	4,990
80,800	80,900	5,091	4,903	5,200	4,997
80,900	81,000	5,097	4,909	5,207	5,003
81,000	81,100	5,104	4,916	5,214	5,010
81,100	81,200	5,111	4,923	5,221	5,017
81,200	81,300	5,118	4,930	5,227	5,024
81,300	81,400	5,125	4,937	5,234	5,031
81,400	81,500	5,131	4,943	5,241	5,037
81,500	81,600	5,138	4,950	5,248	5,044
81,600	81,700	5,145	4,957	5,256	5,051
81,700	81,800	5,152	4,964	5,264	5,058
81,800	81,900	5,159	4,971	5,272	5,065
81,900	82,000	5,165	4,977	5,279	5,071
82,000	82,100	5,172	4,984	5,287	5,078
82,100	82,200	5,179	4,991	5,295	5,085
82,200	82,300	5,186	4,998	5,303	5,092
82,300	82,400	5,193	5,005	5,311	5,099
82,400	82,500	5,199	5,011	5,319	5,105
82,500	82,600	5,206	5,018	5,327	5,112
82,600	82,700	5,213	5,025	5,334	5,119
82,700	82,800	5,220	5,032	5,342	5,126
82,800	82,900	5,227	5,039	5,350	5,133
82,900	83,000	5,233	5,045	5,358	5,139
83,000	83,100	5,240	5,052	5,366	5,146
83,100	83,200	5,247	5,059	5,374	5,153
83,200	83,300	5,254	5,066	5,381	5,160
83,300	83,400	5,261	5,073	5,389	5,167
83,400	83,500	5,267	5,079	5,397	5,173

If line 9, Form M1 is:		and you are filing:			
		Single	Married jointly or qualifying widow(er)	Married separately	Head of household
at least	but less than	the tax to enter on line 10 is:			
83,500	83,600	5,274	5,086	5,405	5,180
83,600	83,700	5,281	5,093	5,413	5,187
83,700	83,800	5,288	5,100	5,421	5,194
83,800	83,900	5,295	5,107	5,429	5,201
83,900	84,000	5,301	5,113	5,436	5,207
84,000	84,100	5,308	5,120	5,444	5,214
84,100	84,200	5,315	5,127	5,452	5,221
84,200	84,300	5,322	5,134	5,460	5,228
84,300	84,400	5,329	5,141	5,468	5,235
84,400	84,500	5,335	5,147	5,476	5,241
84,500	84,600	5,342	5,154	5,484	5,248
84,600	84,700	5,349	5,161	5,491	5,255
84,700	84,800	5,356	5,168	5,499	5,262
84,800	84,900	5,363	5,175	5,507	5,269
84,900	85,000	5,369	5,181	5,515	5,275
85,000	85,100	5,376	5,188	5,523	5,282
85,100	85,200	5,383	5,195	5,531	5,289
85,200	85,300	5,390	5,202	5,538	5,296
85,300	85,400	5,397	5,209	5,546	5,303
85,400	85,500	5,403	5,215	5,554	5,309
85,500	85,600	5,410	5,222	5,562	5,316
85,600	85,700	5,417	5,229	5,570	5,323
85,700	85,800	5,424	5,236	5,578	5,330
85,800	85,900	5,431	5,243	5,586	5,337
85,900	86,000	5,437	5,249	5,593	5,343
86,000	86,100	5,444	5,256	5,601	5,350
86,100	86,200	5,451	5,263	5,609	5,357
86,200	86,300	5,458	5,270	5,617	5,364
86,300	86,400	5,465	5,277	5,625	5,371
86,400	86,500	5,471	5,283	5,633	5,377
86,500	86,600	5,478	5,290	5,641	5,384
86,600	86,700	5,485	5,297	5,648	5,391
86,700	86,800	5,492	5,304	5,656	5,398
86,800	86,900	5,499	5,311	5,664	5,405
86,900	87,000	5,505	5,317	5,672	5,411
87,000	87,100	5,512	5,324	5,680	5,418
87,100	87,200	5,519	5,331	5,688	5,425
87,200	87,300	5,526	5,338	5,695	5,432
87,300	87,400	5,533	5,345	5,703	5,439
87,400	87,500	5,539	5,351	5,711	5,445
87,500	87,600	5,546	5,358	5,719	5,452
87,600	87,700	5,553	5,365	5,727	5,459
87,700	87,800	5,560	5,372	5,735	5,466
87,800	87,900	5,567	5,379	5,743	5,473
87,900	88,000	5,573	5,385	5,750	5,479
88,000	88,100	5,580	5,392	5,758	5,486
88,100	88,200	5,587	5,399	5,766	5,493
88,200	88,300	5,594	5,406	5,774	5,500
88,300	88,400	5,601	5,413	5,782	5,507
88,400	88,500	5,607	5,419	5,790	5,513
88,500	88,600	5,614	5,426	5,798	5,520
88,600	88,700	5,621	5,433	5,805	5,527
88,700	88,800	5,628	5,440	5,813	5,534
88,800	88,900	5,635	5,447	5,821	5,541
88,900	89,000	5,641	5,453	5,829	5,547
89,000	89,100	5,648	5,460	5,837	5,554
89,100	89,200	5,655	5,467	5,845	5,561
89,200	89,300	5,662	5,474	5,852	5,568
89,300	89,400	5,669	5,481	5,860	5,575
89,400	89,500	5,675	5,487	5,868	5,581
89,500	89,600	5,682	5,494	5,876	5,588
89,600	89,700	5,689	5,501	5,884	5,595
89,700	89,800	5,696	5,508	5,892	5,602
89,800	89,900	5,703	5,515	5,900	5,609
89,900	90,000	5,709	5,521	5,907	5,615

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

Tax Rate Schedules

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

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

Single

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$28,080	-----	5.35%	0
28,080	92,230	1,502.28 +	6.80%	28,080
92,230	171,220	5,864.48 +	7.85%	92,230
171,220	-----	12,065.20 +	9.85%	171,220

Married filing jointly or qualifying widow(er)

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$41,050	-----	5.35%	0
41,050	163,060	2,196.18 +	6.80%	41,050
163,060	284,810	10,492.86 +	7.85%	163,060
284,810	-----	20,050.24 +	9.85%	284,810

Married filing separately

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$20,525	-----	5.35%	0
20,525	81,530	1,098.09 +	6.80%	20,525
81,530	142,405	5,246.43 +	7.85%	81,530
142,405	-----	10,025.12 +	9.85%	142,405

Head of household

If line 9 of Form M1 is:		Enter on line 10 of your Form M1:		of the amount over—
over—	but not over—			
\$0	\$34,570	-----	5.35%	0
34,570	138,890	\$1,849.50 +	6.80%	34,570
138,890	227,600	\$8,943.26 +	7.85%	138,890
227,600	-----	\$15,907.00 +	9.85%	227,600

Do you need other 2022 forms?

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

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

- ☐ M1, Minnesota Individual Income Tax
- ☐ M15, Underpayment of Estimated Income Tax
- ☐ M1529, Education Savings Account Contribution Credit or Subtraction
- ☐ M23, Claim for a Refund for a Deceased Taxpayer
- ☐ M99, Credit for Military Service in a Combat Zone
- ☐ M1AR, Accelerated Recognition of Installment Sale Gains
- ☐ M1C, Other Nonrefundable Credits
- ☐ M1CAT, Casualty and Theft
- ☐ M1CD, Child and Dependent Care Credit
- ☐ M1CMD, Credit for Attaining Master's Degree in Teacher's Licensure Field
- ☐ M1CR, Credit for Income Tax Paid to Another State
- ☐ M1ED, K-12 Education Credit
- ☐ M1HOME, First-Time Homebuyer Savings Account
- ☐ M1LOSS, Minnesota Limitation on Business Losses
- ☐ M1LS, Tax on Lump-Sum Distribution
- ☐ M1LTI, Long-Term Care Insurance Credit
- ☐ M1M, Income Additions and Subtractions
- ☐ M1MA, Marriage Credit
- ☐ M1MB, Business Income Additions and Subtractions
- ☐ M1MT, Alternative Minimum Tax
- ☐ M1MTC, Alternative Minimum Tax Credit
- ☐ M1NC, Federal Adjustments
- ☐ M1NR, Nonresidents/Part-Year Residents
- ☐ M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- ☐ M1PR-AI, Additions to Income
- ☐ M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- ☐ M1PSC, Credit for Parents of Stillborn Children
- ☐ M1R, Age 65 or Older/Disabled Subtraction
- ☐ M1RCR, Credit for Tax Paid to Wisconsin
- ☐ M1REF, Refundable Credits
- ☐ M1SA, Minnesota Itemized Deductions
- ☐ M1SLC, Student Loan Credit
- ☐ M1UE, Unreimbursed Employee Business Expenses
- ☐ M1W, Minnesota Income Tax Withheld
- ☐ M1WFC, Minnesota Working Family Credit
- ☐ M1X, Amended Minnesota Income Tax
- ☐ MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2022
- ☐ 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 _____

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Minnesota Property Tax Refund

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

Regular property tax refund

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

Special property tax refund (for homeowners)

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

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

