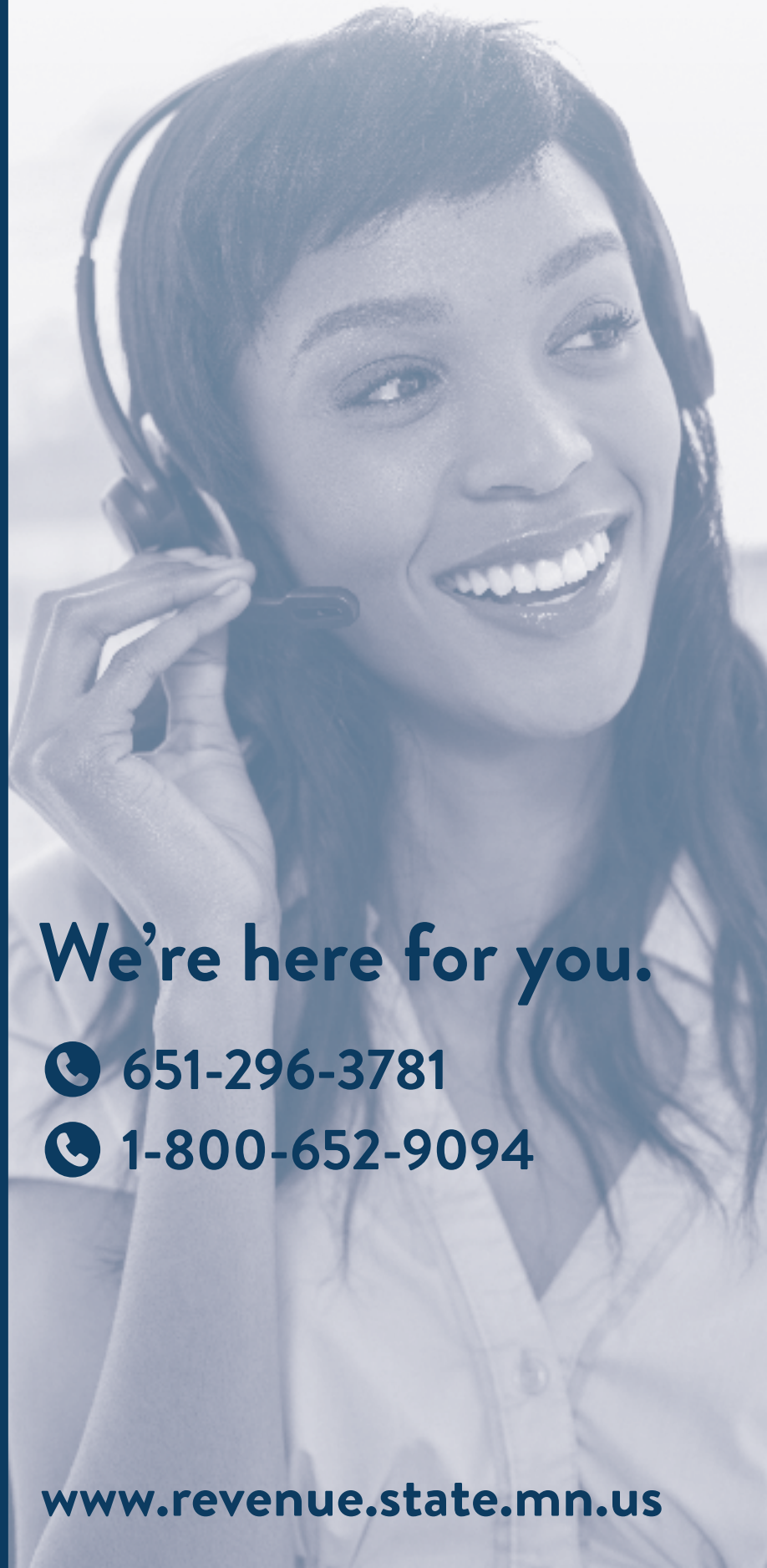


# 2022 Minnesota Individual Income Tax


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

# Questions?



**We're here for you.**

 **651-296-3781**

 **1-800-652-9094**

# To file electronically, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

## Go to [www.revenue.state.mn.us](http://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](mailto: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](http://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](http://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 adeeyo 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](http://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](http://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](http://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	<ul style="list-style-type: none"><li>• Meet certain income requirements for 2022</li><li>• Received federally taxable disability income in 2022</li></ul>	

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](http://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 MINR.**

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 MINR. 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 MINR.

## 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](http://www.revenue.state.mn.us) and type **Protecting Your Identity** into the Search box
- [www.irs.gov](http://www.irs.gov) (IRS)
- [www.ag.state.mn.us](http://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](http://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
Qualified widow(er)	0	25,800
	1	27,150
	2	28,500
	3	29,850
Married filing separately	0	12,900
	1	14,250
	2	15,600
	3	16,950
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 <b>STOP HERE</b> . If step 4 is more than step 5, subtract step 5 from step 4.....	_____
7	If step 6 is <b>more than</b> \$122,500 (\$61,250 for Married Filing Separately), enter 0 on line 5 of Form M1 and <b>STOP HERE</b> . If step 6 is <b>less than or equal to</b> \$122,500 (\$61,250 for Married Filing Separately), divide step 6 by \$2,500 (\$1,250 if your filing status is Married Filing Separately) and round up to the next whole number (Example: .0004 to 1).....	_____
8	Multiply step 7 by 2% (.02). Enter the result as a decimal.....	_____
9	Multiply step 3 by step 8.....	_____
10	Subtract step 9 from step 3. Enter the result on line 5 of Form M1.....	_____

## Line 6—State Income Tax Refund

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

## Line 7—Subtractions from line 32 of Schedule M1M and line 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](http://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*)	X	X
	• Tuition for summer camps that are primarily academic in focus, such as language or fine arts camps	X	X
	• Instructor fees for driver’s education course if the school offers a class as part of the curriculum	X	X
Include on line 8 of Schedule M1ED or line 13 of Schedule M1M:	• Tutoring*	X	X
	• Music lessons*	X	X
Include on line 9 of Schedule M1ED or line 13 of Schedule M1M:	Purchases of required educational material (textbooks, paper, pencils, notebooks, rulers, etc.) for use during the regular public, private, or home school day	X	X
Include on line 10 of Schedule M1ED or line 13 of Schedule M1M:	Purchase or rental of musical instruments used during the regular school day	X	X
Include on line 11 of Schedule M1ED or line 13 of Schedule M1M:	Fees paid to others for transportation to and from school or field trips during the regular school day, if the school is in Minnesota, Iowa, North Dakota, South Dakota, or Wisconsin	X	X
Include on line 14 of Schedule M1ED or line 13 of Schedule M1M:	Home computer hardware and educational software <i>You may use up to \$200 to qualify for the credit and another \$200 for the subtraction.</i>	X	X
<p>*A qualified instructor is a person who is not the child’s sibling, parent, or grandparent, and meets one of these requirements:</p> <ul style="list-style-type: none"> <li>• Is a Minnesota licensed teacher or is directly supervised by a Minnesota-licensed teacher</li> <li>• Has passed a teacher competency test</li> <li>• Teaches in an accredited private school</li> <li>• Has a baccalaureate (B.A.) degree</li> <li>• Is a member of the Minnesota Music Teachers Association</li> </ul>			

### 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.

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[|]



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

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

### Line 26—Amount You Owe

If line 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](http://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](http://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](http://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](http://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](http://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 (decedent). The return must have the same filing status used to file the decedent's federal return. To file a Minnesota income tax return for a decedent, enter the decedent's name and your name on the return and print "DECD" and the date of death after the decedent's last name.

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

## Claiming a Refund on Behalf of a Deceased Person

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

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

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

## Amending your Return and Reporting Federal Changes

Generally, you have 3 ½ years from the return due date to amend an original return to claim a refund. 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](mailto: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](http://www.revenue.state.mn.us) and type **M99** into the Search box. Or print Form M99 through our website and file by mail.

## Am I a Minnesota resident?

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

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

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

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

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

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

## Subtractions

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

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

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

## Military Pensions

You may subtract from taxable income certain types of military pensions or other military retirement pay. To claim this subtraction, you must have included the qualifying income in your federal adjusted gross income. Report this subtraction on line 25 of Schedule M1M. If you claim this subtraction, you cannot claim the Credit for Past Military Service.

## Extensions

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

If you are stationed outside the United States but not involved in combat zone operations, you have until October 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](http://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*.













# 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















# 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](http://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.*

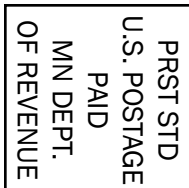
Your Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

ZIP Code \_\_\_\_\_



# 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](http://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](http://www.revenue.state.mn.us) and type **Property Tax Refund** into the Search box.

