



# 2015 Schedule M1M, Income Additions and Subtractions

Sequence #3

Complete this schedule to determine line 3 and line 6 of Form M1.

Your First Name and Initial

Last Name

Your Social Security Number

## Additions to Income

- 1 Itemized deduction limitation for taxpayers with an adjusted gross income which exceeds \$184,000 (\$92,000 if married filing separate) ..... 1
- 2 Personal exemption phase out for taxpayers with an adjusted gross income that exceeds the applicable threshold (see instructions) ..... 2
- 3 Interest from municipal bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A ..... 3
- 4 Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A ..... 4
- 5 Federal bonus depreciation addition (determine from worksheet in the instructions) ..... 5
- 6 Federal section 179 expensing addition (determine from worksheet in the instructions) ..... 6
- 7 State income taxes passed through to you as a partner of a partnership, a shareholder of an S corporation or a beneficiary of a trust (see instructions) ..... 7
- 8 Domestic production activities deduction (from line 35 of federal Form 1040) ..... 8
- 9 Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds) ..... 9
- 10 Fines, fees and penalties federally deducted as a trade or business expense (see instructions) ..... 10
- 11 Suspended loss from 2001 through 2005 or 2008 through 2014 on your federal return that was generated by bonus depreciation (determine from worksheet in the instructions) ..... 11
- 12 Capital gain portion of a lump-sum distribution (from line 6 of federal Form 4972; enclose Form 4972) ..... 12
- 13 Net operating loss carryover adjustment (see instructions) ..... 13
- 14 This line intentionally left blank. .... 14
- 15 Add lines 1 through 14. Enter the total here and on line 3 of Form M1 ..... 15

## Subtractions From Income

- 16 Net interest or mutual fund dividends from U.S. bonds (see instructions) ..... 16
- 17 Education expenses you paid for your qualifying children in grades K-12 (see instructions)  
Enter the name and grade of each child: ..... 17
- 18 If you did not itemize deductions on your federal return and your charitable contributions were more than \$500, see instructions ..... 18
- 19 Subtraction for federal bonus depreciation added back to Minnesota taxable income in 2010 through 2014 (determine from worksheet in the instructions) ..... 19
- 20 Subtraction for federal section 179 expensing added back to Minnesota taxable income in 2010 through 2014 (see instructions) ..... 20
- 21 Subtraction for persons age 65 or older, or permanently and totally disabled (enclose Schedule M1R) ..... 21



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- 22** Benefits paid by the Railroad Retirement Board  
(see instructions) ..... **22**
- 23** If you are a resident of a reciprocity state filing Form M1 only to receive a refund  
of all Minnesota tax withheld, enter the amount from line 1 of Form M1.  
If the amount is less than zero, enter zero ..... **23** 
  - Place an X in one box to indicate the reciprocity state  
of which you were a resident during 2015 .....
 

- 24** American Indians: Total amount earned on an Indian reservation while  
living on the reservation, to the extent the income is federally taxable ..... **24**
- 25** Federal active duty military pay received for services performed while a Minnesota  
resident, to the extent the income is federally taxable. Do not include military pensions ..... **25**
- 26** If you are a member of the Minnesota National Guard or other reserve component  
in Minnesota, see instructions ..... **26**
- 27** If you are a resident of another state, enter your federal active service military pay,  
to the extent the income is federally taxable. Do not include military pensions ..... **27**
- 28** If you, your spouse (if filing a joint return) or your dependent donated all  
or part of a human organ, enter your unreimbursed expenses for travel  
and lodging and for any lost wages net of sick pay (see instructions) ..... **28**
- 29** Income taxes paid to a subnational level of a foreign country other than Canada  
(determine from worksheet in the instructions) ..... **29**
- 30** Job Opportunity Building Zone (JOBZ) business and investment  
income exemptions (enclose Schedule JOBZ) ..... **30**
- 31** Portion of the gain from the sale of your farm property if you were insolvent  
at the time of the sale (determine from worksheet in the instructions) ..... **31**
- 32** Post service education awards received for service in an  
AmeriCorps National Service program ..... **32**
- 33** Net operating loss (NOL) carryover adjustment (see instructions) ..... **33**
- 34** Subtraction for prior addback of reacquisition of business indebtedness income  
included in federal taxable income (see instructions) ..... **34**
- 35** Subtraction for railroad maintenance expenses ..... **35**
- 36** This line is intentionally left blank ..... **36**
- 37** If you filed federal Schedule A and your limited itemized deductions are less than your  
standard deduction, see instructions. .... **37**
- 38** This line intentionally left blank ..... **38**
- 39** Add lines 16 through 38. Enter the total here and on line 6 of Form M1 ..... **39**

**You must include this schedule with your Form M1.**