



2024 Schedule M1M, Income Additions and Subtractions

Complete this schedule to determine line 2 and line 7 of Form M1.

YOUR FIRST NAME, INITXX LAST NAMEXXXXXXXXXXXXXXXXXXXXXXX 999999999
 Your First Name and Initial Your Last Name Your Social Security Number

Additions to Income

- 1 Interest from municipal bonds of another state or its governmental units included on line 2a of federal Form 1040 1 ■ 12345678
- 2 Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 2a of federal Form 1040 2 ■ 12345678
- 3 Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds) 3 ■ 12345678
- 4 Capital gain portion of a lump-sum distribution (from line 6 of federal Form 4972; enclose Form 4972) ... 4 ■ 12345678
- 5 Addition from line 7 of Schedule M1HOME (enclose Schedule M1HOME) 5 ■ 12345678
- 6 Distributions from higher education savings accounts used for K-12 tuition (see instructions) 6 ■ 12345678
- 7 This line intentionally left blank 7 ■ _____
- 8 This line intentionally left blank 8 ■ _____
- 9 This line intentionally left blank 9 ■ _____
- 10 Add lines 1 through 9. Enter the total here and on line 2 of Form M1 10 12345678

Subtractions from Income

- 11 If you are not filing Schedule M1SA, and your charitable contributions were more than \$500, see instructions 11 ■ 12345678
- 12 Social Security benefit subtraction (determine from worksheet in instructions) 12 ■ 12345678
- 13 Education expenses you paid for your qualifying children in grades K-12 (see instructions) Enter the name and grade of each child on the line below 13 ■ 12345678
Name and grade of child XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 14 Net interest or mutual fund dividends from U.S. bonds (see instructions) 14 ■ 12345678
- 15 Subtraction for contributions to a qualified education savings plan (enclose Schedule M1529) 15 ■ 12345678
- 16 Subtraction for persons age 65 or older, or permanently and totally disabled (enclose Schedule M1R) ... 16 ■ 12345678
- 17 Railroad Retirement Board benefits (see instructions) 17 ■ 12345678
- 18 If you are a resident of Michigan or North Dakota 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 zero or less, enter 0 18 ■ 12345678
 • Place an X in one box to indicate the reciprocity state of which you were a resident during 2024 Michigan North Dakota
- 19 Subtraction of reservation income for American Indians (see instructions) 19 ■ 12345678
- 20 Federal active-duty military pay received for services performed while a Minnesota resident, to the extent the income is federally taxable. If you received a military pension, see line 25 20 ■ 12345678
- 21 Minnesota National Guard members and reservists: See instructions 21 ■ 12345678



22	Residents of another state: Enter your federal active duty military pay, to the extent the income is federally taxable. If you received a military pension, see line 25.	22	12345678
23	Organ donor subtraction (<i>see instructions</i>)	23	12345678
24	Volunteer mileage reimbursement subtraction	24	12345678
25	Subtraction for military pensions or other military retirement pay (<i>see instructions</i>)	25	12345678
26	Post-service education awards received for service in an AmeriCorps National Service program	26	12345678
27	Subtraction for interest earned from a designated first-time homebuyer savings account (<i>enclose Schedule M1HOME</i>)	27	12345678
28	Subtraction for discharge of indebtedness of educational loans (<i>see instructions</i>)	28	12345678
29	Qualified public pension subtraction (<i>enclose Schedule M1QPEN</i>)	29	12345678
30	Subtraction for damages received under sexual harassment or abuse claims (<i>see instructions</i>)	30	12345678
31	Subtraction for long-term service and support workforce incentive grants (<i>see instructions</i>)	31	12345678
32	Subtraction for Nursing Facility Workforce Incentive Grants (<i>see instructions</i>)	32	12345678
33	Subtraction for one-time refund for tax year 2021 reported on 2024 Form 1099-MISC	33	12345678
34	This line intentionally left blank	34	
35	Add lines 11 through 34. Enter the total here and on line 7 of Form M1.	35	12345678

You must include this schedule with your Form M1.