m1 DEPARTMENT OF REVENUE

251321

2025 Schedule M1CR, Credit for Income Tax Paid to Another State

TAXPAYER'S 1ST NAME,IN	TAXPAYER'S LAST NAMEXXXXXX	999999999
Your First Name and Initial	Last Name	Social Security Number

STATE OR PROVINCE TAXED INCOME ALSO TAXED BY MINNESOTAXXXXX

State or Canadian Province or Territory That Taxed Income Also Taxed By Minnesota

You must complete a separate Schedule M1CR for each state or province to which you paid taxes. To report tax paid to Wisconsin, use Schedule M1RCR, *Credit for Tax Paid to Wisconsin.*

To be eligible for this credit, all of these must apply:
- You were a full- or part-year Minnesota resident in 2025
- You paid 2025 state income tax to **both Minnesota and another state or Canadian province on the same income**
- You were a Minnesota resident when both states taxed the same income

[X] Check this box if you are claiming a credit for non-composite tax paid by a pass-through entity *(see instructions).*

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Round amounts to the nearest whole dollar.

Full-Year Residents and Part-Year Residents

1 Amount of adjusted gross income you received while a Minnesota resident that was taxed by the other state *(see instructions)* **1** 12345678

2 Your adjusted gross income adjusted by U.S. bond interest and bonds of another state *(determine from instructions).*
Part-year residents: *See instructions* **2** 12345678

3 Divide line 1 by line 2. Enter the result as a decimal *(carry to five decimal places; if line 1 is more than line 2, enter 1.00000)* **3** 1.12345

4 Complete the lines below to determine your Minnesota tax after credits.
  a Tax from line 13 of Form M1. . . . . **4a** 123456

  b Add lines 1-2 and 4-9 of Schedule M1C **4b** 123456

  Subtract line 4b from line 4a. If the result is zero or less, **STOP HERE.** You do not qualify for this credit **4** 12345678

5 Multiply line 4 by line 3 . . . . **5** 12345678

6 From the other state's income tax return, enter the tax amount before you subtract any tax withheld or estimated tax payments *(see instructions).*
If you paid taxes to a Canadian province or territory, see instructions . . . . **6** ■ 12345678

Full-Year Residents

7 Amount from line 5 or line 6, whichever is less. Enter here and include on line 3 of Schedule M1C **7** 12345678

Part-Year Residents

8 From the other state's income tax return, enter the amount of income taxed by that state before subtracting itemized or standard deductions **8** 12345678

9 Divide line 1 by line 8. Enter the result as a decimal *(carry to five decimal places; if line 1 is more than line 8, enter 1.00000)* **9** 1.12345

10 Multiply line 6 by line 9 . . . . **10** 12345678

11 Amount from line 5 or line 10, whichever is less. Enter here and include on line 3 of Schedule M1C **11** 12345678

You must include this schedule with your Form M1.

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