



2025 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** Addition from line 41 of Schedule M1NC (*if negative, skip line 9 and report as a positive number on line 39*) **9** ■ 12345678
- 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 XXXXXXXXXXXXXXXXXXXXXXXXXX
- 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 2025 ☒ Michigan ☒ North Dakota



19	Subtraction of reservation income for American Indians (see instructions)	19	12345678
	Name of Tribe	19a	12345678
	Physical address where you live on reservation	19b	12345678
	Certificate of Degree of Indian Blood (CDIB)/Enrollment Number	19c	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 (see instructions)	23	12345678
24	Volunteer mileage reimbursement subtraction	24	12345678
25	Subtraction for military pensions or other military retirement pay (see instructions)	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 (enclose Schedule M1HOME)	27	12345678
28	Subtraction for discharge of indebtedness of educational loans (see instructions)	28	12345678
29	Qualified public pension subtraction (enclose Schedule M1QPEN).	29	12345678
30	Subtraction for damages received under sexual harassment or abuse claims (see instructions)	30	12345678
31	Subtraction for long-term service and support workforce incentive grants (see instructions)	31	12345678
32	Subtraction for Nursing Facility Workforce Incentive Grants (see instructions)	32	12345678
33	Subtraction for one-time refund for tax year 2021 reported on 2025 Form 1099-MISC	33	12345678
34	Coerced debt subtraction (see instructions)	34	12345678
35	Consumer enforcement public compensation subtraction (see instructions)	35	12345678
36	Foreign service retirement subtraction (see instructions)	36	12345678
37	Service Employees International Union (SEIU) stipend payment subtraction (see instructions)	37	12345678
38	This line intentionally left blank	38	12345678
39	Subtraction from line 41 of Schedule M1NC (enter as a positive number)	39	12345678
40	Add lines 11 through 39. Enter the total here and on line 7 of Form M1.	40	12345678

You must include this schedule with your Form M1.