



# 2025 Schedule M1M, Income Additions and Subtractions

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

\_\_\_\_\_  
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 ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_
- 4 Capital gain portion of a lump-sum distribution (*from line 6 of federal Form 4972; enclose Form 4972*) ... 4 ■ \_\_\_\_\_
- 5 Addition from line 7 of Schedule M1HOME (*enclose Schedule M1HOME*) ..... 5 ■ \_\_\_\_\_
- 6 Distributions from higher education savings accounts used for K-12 tuition (*see instructions*) ..... 6 ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_
- 10 Add lines 1 through 9. Enter the total here and on line 2 of Form M1 ..... 10 \_\_\_\_\_

## Subtractions from Income

- 11 If you are not filing Schedule M1SA, and your charitable contributions were more than \$500, see instructions. .... 11 ■ \_\_\_\_\_
- 12 Social Security benefit subtraction (*determine from worksheet in instructions*) ..... 12 ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_
- 14 Net interest or mutual fund dividends from U.S. bonds (*see instructions*) ..... 14 ■ \_\_\_\_\_
- 15 Subtraction for contributions to a qualified education savings plan (*enclose Schedule M1529*) ..... 15 ■ \_\_\_\_\_
- 16 Subtraction for persons age 65 or older, or permanently and totally disabled (*enclose Schedule M1R*) ... 16 ■ \_\_\_\_\_
- 17 Railroad Retirement Board benefits (*see instructions*) ..... 17 ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_
  - 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 ■ \_\_\_\_\_
- Name of Tribe . . . . . 19a ■ \_\_\_\_\_
- Physical address where you live on reservation . . . . . 19b ■ \_\_\_\_\_
- Certificate of Degree of Indian Blood (CDIB)/Enrollment Number . . . . . 19c ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_
- 21 **Minnesota National Guard members and reservists:** See instructions . . . . . 21 ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_
- 23 Organ donor subtraction (*see instructions*) . . . . . 23 ■ \_\_\_\_\_
- 24 Volunteer mileage reimbursement subtraction . . . . . 24 ■ \_\_\_\_\_
- 25 Subtraction for military pensions or other military retirement pay (*see instructions*) . . . . . 25 ■ \_\_\_\_\_
- 26 Post-service education awards received for service in an AmeriCorps National Service program . . . . . 26 ■ \_\_\_\_\_
- 27 Subtraction for interest earned from a designated first-time homebuyer savings account (*enclose Schedule M1HOME*) . . . . . 27 ■ \_\_\_\_\_
- 28 Subtraction for discharge of indebtedness of educational loans (*see instructions*) . . . . . 28 ■ \_\_\_\_\_
- 29 Qualified public pension subtraction (*enclose Schedule M1QPEN*). . . . . 29 ■ \_\_\_\_\_
- 30 Subtraction for damages received under sexual harassment or abuse claims (*see instructions*). . . . . 30 ■ \_\_\_\_\_
- 31 Subtraction for long-term service and support workforce incentive grants (*see instructions*). . . . . 31 ■ \_\_\_\_\_
- 32 Subtraction for Nursing Facility Workforce Incentive Grants (*see instructions*) . . . . . 32 ■ \_\_\_\_\_
- 33 Subtraction for one-time refund for tax year 2021 reported on 2025 Form 1099-MISC . . . . . 33 ■ \_\_\_\_\_
- 34 Coerced debt subtraction (*see instructions*) . . . . . 34 ■ \_\_\_\_\_
- 35 Consumer enforcement public compensation subtraction (*see instructions*) . . . . . 35 ■ \_\_\_\_\_
- 36 Foreign service retirement subtraction (*see instructions*) . . . . . 36 ■ \_\_\_\_\_
- 37 Service Employees International Union (SEIU) stipend payment subtraction (*see instructions*) . . . . . 37 ■ \_\_\_\_\_
- 38 This line intentionally left blank . . . . . 38 ■ \_\_\_\_\_
- 39 Subtraction from line 41 of Schedule M1NC (*enter as a positive number*) . . . . . 39 ■ \_\_\_\_\_
- 40 Add lines 11 through 39. Enter the total here and on line 7 of Form M1. . . . . 40 \_\_\_\_\_

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