



2025 Schedule M1NR, Nonresidents/Part-Year Residents

Before you complete this schedule, read the instructions and complete lines 1 through 11 of Form M1.

YOUR FIRST NAME, INIT YOUR LAST NAMEXXXXXX 999999999  
Your First Name and Initial Your Last Name Your Social Security Number  
SPOUSE FIRST NAME, INIT SPOUSE LAST NAMEXXXXXX 999999999  
Spouse's First Name and Initial Spouse's Last Name Spouse's Social Security Number

Residency (Place an X in one box and enter other state of residency)  
You: [X] Full-year Nonresident [X] Part-Year Resident from 11/22/3333 to 11/22/3333 State of Residency: OTHER STATE  
Your Spouse: [X] Full-year Nonresident [X] Part-Year Resident from 11/22/3333 to 11/22/3333 State of Residency: OTHER STATE

		A. Total Amount	B. Minnesota Portion
1	Wages, salaries, tips, etc. (from line 1z of federal Form 1040 or 1040-SR)	12345678	12345678
2	Taxable interest and ordinary dividend income (lines 2b and 3b of Form 1040 or 1040-SR)	12345678	12345678
3	Business income or loss (from line 3 of federal Schedule 1)	12345678	12345678
4	Capital gain or loss (from line 7 of Form 1040 or 1040-SR)	12345678	12345678
5	IRA distributions, pensions, and annuities (from lines 4b and 5b of Form 1040 or 1040-SR)	12345678	12345678
6	Net income from rents, royalties, partnerships, S corporations, estates, and trusts (from line 5 of federal Schedule 1)	12345678	12345678
7	Farm income or loss (from line 6 of federal Schedule 1)	12345678	12345678
8	Other income (add lines 6b of Form 1040 or 1040-SR and lines 1, 2a, 4, 7, and 9 of federal Schedule 1)	12345678	12345678
9	Interest and dividends from non-Minnesota state or municipal bonds (add lines 1 and 2 of Schedule M1M)	12345678	12345678
10	Bonus depreciation addition from line 1 of Schedule M1MB	12345678	12345678
11	If you entered an amount on line 10 of Schedule M1REF, see instructions	12345678	12345678
12	Suspended loss from line 4 of Schedule M1MB	12345678	12345678
13	Other required adjustments from Schedules M1M, M1MB, and M1AR (see instructions)	12345678	12345678
14	Other adjustments from Schedule M1NC (see instructions)	12345678	12345678
15	Add lines 1 through 14 for each column	12345678	12345678
If your Minnesota gross income is below \$14,950 see instructions.			
16	Educator expenses, certain business expenses, and Armed Forces moving expenses (add lines 11, 12, and 14 of federal Schedule 1)	12345678	12345678
17	Self-employed SEP, SIMPLE, and qualified plans and IRA deduction (add lines 16 and 20 of federal Schedule 1)	12345678	12345678
18	Health savings account and Archer MSA deductions (add lines 13 and 23 of federal Schedule 1)	12345678	12345678
19	One-half of self-employment tax and self-employed health insurance (add lines 15 and 17 of federal Schedule 1)	12345678	12345678
20	Deductions for alimony paid and student loan interest (see instructions for line 20, column B)	12345678	12345678

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21	Penalty on early withdrawal of savings (from line 18 of federal Schedule 1) . . . . .	21	12345678	12345678
22	Other subtractions from Schedule M1MB (see instructions). . . . .	22 ■	12345678 ■	12345678
23	This line intentionally left blank . . . . .	23 ■		
24	Subtraction for federal bonus depreciation from line 10 of Schedule M1MB . . . . .	24 ■	12345678 ■	12345678
25	Net U.S. bond interest and active military pay received while a nonresident (add lines 14 and 22 of Schedule M1M) . . . . .	25	12345678	
26	This line intentionally left blank . . . . .	26	12345678	12345678
27	Add lines 16 through 26 for each column . . . . .	27	12345678	12345678
28	Subtract line 27, column B, from line 15, column B. Enter here and on line 13a of Form M1. If your Minnesota gross income is below \$14,950 or the result is zero or less, enter 0 . . . . .	28		12345678
29	Subtract line 27, column A, from line 15, column A. Enter the result here and on line 13b of Form M1 . . . . .	29	12345678	
30	Divide line 28 by line 29, and enter the result as a decimal (carry to five decimal places). If line 28 is more than line 29, enter 1.0. If line 28 is zero, enter 0 . . . . .	30		12345678
31	Amount from line 12 of Form M1 . . . . .	31		12345678
32	Multiply line 30 by line 31. Enter the result here and on line 13 of Form M1 . . . . .	32		12345678

You must include this schedule with Form M1. Enter the amounts from lines 28 and 29 of this schedule on Form M1, lines 13a and 13b.