



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 and Initial _____ Your Last Name _____ Your Social Security Number _____

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: ☐ Full-year Nonresident ☐ Part-Year Resident from _____ to _____ State of Residency: _____
(MM/DD/YYYY) (MM/DD/YYYY)

Your Spouse: ☐ Full-year Nonresident ☐ Part-Year Resident from _____ to _____ State of Residency: _____
(MM/DD/YYYY) (MM/DD/YYYY)

		A. Total Amount	B. Minnesota Portion
1	Wages, salaries, tips, etc. (from line 1z of federal Form 1040 or 1040-SR)	1	_____
2	Taxable interest and ordinary dividend income (lines 2b and 3b of Form 1040 or 1040-SR)	2	_____
3	Business income or loss (from line 3 of federal Schedule 1)	3	_____
4	Capital gain or loss (from line 7 of Form 1040 or 1040-SR)	4	_____
5	IRA distributions, pensions, and annuities (from lines 4b and 5b of Form 1040 or 1040-SR)	5	_____
6	Net income from rents, royalties, partnerships, S corporations, estates, and trusts (from line 5 of federal Schedule 1)	6	_____
7	Farm income or loss (from line 6 of federal Schedule 1)	7	_____
8	Other income (add lines 6b of Form 1040 or 1040-SR and lines 1, 2a, 4, 7, and 9 of federal Schedule 1)	8	_____
9	Interest and dividends from non-Minnesota state or municipal bonds (add lines 1 and 2 of Schedule M1M)	9	_____
10	Bonus depreciation addition from line 1 of Schedule M1MB	10 ■	■ _____
11	If you entered an amount on line 10 of Schedule M1REF, see instructions	11 ■	■ _____
12	Suspended loss from line 4 of Schedule M1MB	12 ■	■ _____
13	Other required adjustments from Schedules M1M, M1MB, and M1AR (see instructions)	13 ■	■ _____
14	Other adjustments from Schedule M1NC (see instructions)	14 ■	■ _____
15	Add lines 1 through 14 for each column	15 ■	■ _____

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)	16	_____
17	Self-employed SEP, SIMPLE, and qualified plans and IRA deduction (add lines 16 and 20 of federal Schedule 1)	17	_____
18	Health savings account and Archer MSA deductions (add lines 13 and 23 of federal Schedule 1)	18	_____
19	One-half of self-employment tax and self-employed health insurance (add lines 15 and 17 of federal Schedule 1)	19	_____
20	Deductions for alimony paid and student loan interest (see instructions for line 20, column B)	20	_____



21	Penalty on early withdrawal of savings (from line 18 of federal Schedule 1)	21	_____	_____
22	Other subtractions from Schedule M1MB (see instructions).	22 ■	_____	■ _____
23	This line intentionally left blank	23 ■	_____	■ _____
24	Subtraction for federal bonus depreciation from line 10 of Schedule M1MB	24 ■	_____	■ _____
25	Net U.S. bond interest and active military pay received while a nonresident (add lines 14 and 22 of Schedule M1M)	25	_____	<div></div>
26	This line intentionally left blank	26	_____	_____
27	Add lines 16 through 26 for each column	27	_____	_____
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	_____	_____
29	Subtract line 27, column A, from line 15, column A. Enter the result here and on line 13b of Form M1	29	_____	_____
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	_____	_____
31	Amount from line 12 of Form M1	31	_____	_____
32	Multiply line 30 by line 31. Enter the result here and on line 13 of Form M1	32	_____	_____

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.

