



2025 Schedule M1RCR, Credit for Tax Paid to Wisconsin

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

Complete this schedule if you paid state income tax to Minnesota and Wisconsin on the same income while a resident of Minnesota. If you paid income tax to other states or Canadian provinces, complete Schedule M1CR, Credit for Income Tax Paid to Another State.

To be eligible for this credit, all of these must apply:

- You were a full-year or part-year Minnesota resident in 2025
- You paid 2025 state income tax to both Minnesota and Wisconsin on the same income
- You were a Minnesota resident when both states taxed the same income

☒ Check this box if you are claiming a credit for non-composite taxes paid by a pass-through entity (see instructions).

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Full-Year Residents and Part-Year Residents

Round amounts to the nearest whole dollar.

1	Amount of adjusted gross income you received while a Minnesota resident that was taxed by Wisconsin (see instructions)	1	12345678
2	Your adjusted gross income adjusted by U.S. bond interest and bonds of another state (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	12345678
b	Add lines 1-2 and 4-9 of Schedule M1C.	4b	12345678
	Subtract line 4b from line 4a (if result is zero or less, enter 0)	4	12345678
5	Multiply line 4 by line 3	5	12345678
6	From your Wisconsin Form 1NPR, enter the income tax amount before you subtract any tax withheld or estimated tax payments (see instructions)	6	12345678
7	Full-year residents: Enter amount from line 5 or line 6, whichever is less. Also include on line 3 of Schedule M1C. Part-year residents: Complete the worksheet in the instructions. Do not enter more than the amount on line 5	7	12345678
8	Subtract line 7 from line 6	8	12345678
9	Amount included on line 1 that is from wages or personal service income received while a Minnesota resident that was taxed by Wisconsin	9	12345678
10	Divide line 9 by line 1 (carry to five decimal places; if line 9 is more than line 1, enter 1.00000)	10	1.12345
11	Full-year residents: Multiply line 8 by line 10. Enter the result here and line 6 of Schedule M1REF. Part-year residents: Complete the worksheet in the instructions. Enter the result here and line 6 of Schedule M1REF.	11	12345678

You must include this schedule with your Form M1.