



## 2025 Schedule M1SA, Minnesota Itemized Deductions

Your First Name and Initial \_\_\_\_\_

Last Name \_\_\_\_\_

Your Social Security Number \_\_\_\_\_

### Medical and Dental Expenses

- 1 Medical and dental expenses (*see instructions*) ..... 1 ■ \_\_\_\_\_
- 2 Enter the amount from line 1 of Form M1 (*if zero or less, enter 0*) ..... 2 \_\_\_\_\_
- 3 Multiply line 2 by 10% (.10) ..... 3 \_\_\_\_\_
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 ..... 4 ■ \_\_\_\_\_

### Taxes You Paid

- 5 Real estate taxes (*see instructions*) ..... 5 ■ \_\_\_\_\_
- 6 Personal property taxes (*see instructions*) ..... 6 ■ \_\_\_\_\_
- 7 Add lines 5 and 6 ..... 7 ■ \_\_\_\_\_
- 8 Enter the lesser of line 7 or \$10,000 (\$5,000 if Married Filing Separately) 8 ■ \_\_\_\_\_
- 9 Other taxes. List the type and amount ..... 9 ■ \_\_\_\_\_
- 10 Add lines 8 and 9 ..... 10 ■ \_\_\_\_\_

### Interest You Paid

- 11 Home mortgage interest and points on federal Form 1098 ..... 11 \_\_\_\_\_
- 12 Home mortgage interest and points not reported to you on Form 1098  
(*see instructions*) ..... 12 \_\_\_\_\_
- 13 Investment interest expense ..... 13 \_\_\_\_\_
- 14 Add lines 11 through 13 ..... 14 ■ \_\_\_\_\_

### Charitable Contributions

- 15 Charitable contributions by cash or check (*see instructions*) ..... 15 \_\_\_\_\_
- 16 Charitable contributions by other than cash or check (*see instructions*) 16 \_\_\_\_\_
- 17 Carryover of charitable contributions from a prior year ..... 17 \_\_\_\_\_
- 18 Add lines 15 through 17 ..... 18 ■ \_\_\_\_\_

### Casualty and Theft Losses

- 19 Casualty or theft loss (*enclose Schedule M1CAT*) ..... 19 ■ \_\_\_\_\_

### Unreimbursed Employee Business Expenses

- 20 Unreimbursed employee expenses (*enclose Schedule M1UE*) ..... 20 ■ \_\_\_\_\_
- 21 Enter the amount from line 1 of Form M1 (*if zero or less, enter 0*) ..... 21 \_\_\_\_\_
- 22 Multiply line 21 by 2% (.02) ..... 22 \_\_\_\_\_
- 23 Subtract line 22 from line 20. If zero or less, enter 0 ..... 23 ■ \_\_\_\_\_

### Other Miscellaneous Deductions

- 24 Other miscellaneous deductions (*see instructions*) ..... 24 ■ \_\_\_\_\_  
List type and amount \_\_\_\_\_
- 25 Add lines 4, 10, 14, 18, 19, 23, and 24 ..... 25 ■ \_\_\_\_\_
- 26 Complete the worksheet in the instructions if Line 1 of Form M1  
is more than \$238,950 (\$119,475 if your filing status is Married Filing Separately) ..... 26 ■ \_\_\_\_\_
- 27 Subtract line 26 from line 25. Enter the result here and on line 4 of Form M1 ..... 27 ■ \_\_\_\_\_