



2025 Summary of Annual Forms Changes

Disclaimer: Information in this document is based on the laws in effect when it was written. It does not replace or change any provision of Minnesota laws, administrative rules, court cases, or revenue notices. It does not provide tax advice.

Any forms not listed have been updated with annual updates only.

General Updates

- Created new nonconformity schedules for federal adjustments
- Eliminated Schedule M1EDA, Assignment of Income Tax Refunds
- Form M1X, Amended Minnesota Income Tax may now be filed electronically

Business Income Tax Form Changes

Corporate Tax Forms

Form M4 Series, Corporate Franchise Tax Return

Form M4

- Added Line 7 for refundable R&D Credit
- Lines 7 through 19 shifted to lines 8 through 20

Form M4I, Income Calculation

- Updated Line 4j to Intentionally left blank
- Updated Line 4n to Employee Retention Credit Subtraction Line
- Updated Line 2h to Addition for federal changes not adopted by Minnesota
- Updated Line 4o to Subtraction for federal changes not adopted by Minnesota

Form M4A, Apportionment and Minimum Fee

- Minimum Fee table updated

Form M4T, Tax Calculation

- Clarified that Line 14 is for the nonrefundable portion of the R&D credit
- Added space to Line 22 for the Short Line Railroad Credit certificate number

Form M4X, Amended Corporate Franchise Tax Return

- Updated Line 2h to Addition for federal changes not adopted by Minnesota

- Updated Line 4o to Subtraction for federal changes not adopted by Minnesota
- Updated Line 4j to Intentionally left blank
- Updated description for Line 15 to include 'nonrefundable'
- Added space to Line 24 for Short Line Railroad Credit certificate number
- Added Line 33 to include refundable R&D credit amount
- Lines 33 through 45 shifted to 34 through 46

Schedule M4NC, Federal Adjustments

- New schedule

Schedule RD

- Added Line 37 and a checkbox for refundable portion of credit
- Added Line 38, Calculation line.
- Lines 37 through 46 shifted to Lines 39 through 47. Intentionally left blank Line 43 (which became 44 due to shifting) used as part of this.

Partnership Tax Forms

Form M3 Series, Partnership Return

Form M3

- Added space to Line 10 for Short Line Railroad Credit certificate number

Form M3A, Apportionment and Minimum Fee

- Minimum Fee table updated

Form M3X, Amended Partnership Return

- Added space to Line 11 for Short Line Railroad Credit certificate number

Schedule KPI, Partner's Share of Income, Credits and Modifications

- Updated Line 13 to Employee Retention Credit Subtraction Line
- Added space to Line 24 for Short Line Railroad Credit certificate number
- Updated Line 6 to Addition for federal changes not adopted by Minnesota
- Updated Line 19 to Subtraction for federal changes not adopted by Minnesota

Schedule KPC, Partner's Share of Income, Credits and Modifications

- Updated Line 16 to Employee Retention Credit Subtraction Line
- Added space to Line 26 for Short Line Railroad Credit certificate number
- Updated Line 9 to Addition for federal changes not adopted by Minnesota
- Updated Line 21 to Subtraction for federal changes not adopted by Minnesota

Schedule KPINC, Federal Adjustments

- New schedule

Schedule KPCNC, Federal Adjustments

- New schedule

S corporation Tax Forms

Form M8 Series, S corporation Return

Form M8

- Added space to Line 11 for Short Line Railroad Credit certificate number

Form M8A, Apportionment and Minimum Fee

- Minimum Fee tables updated

Form M8X, Amended S corporation Return

- Added space to Line 11 for Short Line Railroad Credit certificate number

Schedule KS, Shareholder's Share of Income, Credits and Modifications

- Updated Line 13 to Employee Retention Credit Subtraction Line
- Added space to Line 24 for Short Line Railroad Credit certificate number
- Updated Line 6 to Addition for federal changes not adopted by Minnesota
- Updated Line 19 to Subtraction for federal changes not adopted by Minnesota

Schedule KSNC, Federal Adjustments

- New schedule

Fiduciary Income Tax Form Changes

Form M2, Income Tax Return for Estates and Trusts

- Updated Line 22 to 22d, and added 'nonrefundable' to line description
- Added Lines 22e, Unused current year nonrefundable R&D credit
- Added Line 22f, Current-year credit carryover
- Added Line 32 and a checkbox for refundable portion of credit
- Added Line 69, Employee Retention Credit Subtraction
- Added space to Line 20 for Short Line Railroad Credit certificate number
- Updated Line 50 to Addition for federal changes not adopted by Minnesota
- Updated Line 62 to Subtraction for federal changes not adopted by Minnesota
- Lines 32 through 67 renumbered to 33 through 68; Lines 68 through 76 renumbered to 70 through 78

Schedule M2NC, Federal Adjustments

- New schedule

Schedule M2NM, Non-Minnesota Source Income and Related Expenses

- Added Line 32, Employee Retention Credit Subtraction
- Updated Line 13 to Addition for federal changes not adopted by Minnesota
- Updated Line 28 to Subtraction for federal changes not adopted by Minnesota

Schedule M2SB, Income Tax Computation for S Portion of ESBT

- Added Line 38, Employee Retention Credit Subtraction

- Updated Line 18 to Addition for federal changes not adopted by Minnesota
- Updated Line 31 to Subtraction for federal changes not adopted by Minnesota

Schedule M2SBNC, Federal Adjustments

- New schedule

Form M2X, Amended Income Tax Return for Estates and Trusts

- Added Line 70, Employee Retention Credit Subtraction
- Updated Line 51 to Addition for federal changes not adopted by Minnesota
- Updated Line 63 to Subtraction for federal changes not adopted by Minnesota

Shared Tax Forms & Schedules

Schedule MHP, Credit for Sales of Manufactured Home Parks to Cooperatives

- Updated Line 2 description to include Minnesota Housing Cooperatives

Schedule PTE, Pass-through Entity Tax

- Added Line 12, Employee Retention Credit Subtraction
- Updated Line 3 to Addition for federal changes not adopted by Minnesota
- Added Line 13, Subtraction for federal changes not adopted by Minnesota
- Updated Lines 19 and 20 to Intentionally left blank
- Lines 12 through 29 renumbered to 14 through 31

Schedule PTE-RP, Pass-through Entity Tax for Resident Partners

- Updated Line 10 to Employee Retention Credit Subtraction
- Updated Line 3 to Addition for federal changes not adopted by Minnesota
- Added Line 11, Subtraction for federal changes not adopted by Minnesota
- Lines 11 through 13 renumbered to 12 through 14

Schedule RAIL, Short Line Railroad Infrastructure Modernization Credit

- Form converted to only be utilized for transfers
- Added Lines 1, 1a, and 1b for certificate numbers
- Added Line 2, Credit amount granted
- Added Line 3, Amount of credit already claimed
- Added Line 4, Calculation line for transferred credit

Individual Income Tax Form Changes

Form M1, Individual Income Tax Return

- Added new political party to top of the form
- Added Line E, Social Security Benefits
- Added Line F, Taxable Social Security Benefits
- Added Line 14a, same as the M1 line 14 in prior years
- Added Line 14b, new repayment for advance child tax credit payments

- Added Line 15, now includes Lines 14a and 14b in the sum

Form M1X, Amended Minnesota Income Tax

- Added a new check box to Line 11 for Repayment of Advance Child Tax Credit
- Replaced Line 21 with Renter's Credit; prior years was M1RCR
- Will be available for electronic filing

Schedule M1C, Other Non-Refundable Credits

- Added new sub line for Line 14 to enter credit certificate number received from the Minnesota Department of Transportation
- Added Line 16e, Unused current year nonrefundable credit
- Added Line 16f, Current year credit carryover

Schedule M1CD, Child and Dependent Care Credit

- Added checkbox to claim the credit for more than one child born in 2025

Schedule M1CWFC, Minnesota Child and Working Family Credits

- Added a new section—prior year section 2 is now section 3 and section 2 is now, Reconciliation of 2025 Advance Payments and Minimum Credit Base
- Added to section 2, check box if taxpayer received advance payments of 2025 credit
- Added Line A to section 2
- Added Line B to section 2
- Added Line C to section 2
- Added Line 17
- Added Line 18
- Added Line 19 through 27, Reconciliation of 2025 Advance Payments and Minimum Credit Base
- Moved Lines 17 through 24 from section 2—now appear as Lines 28 through 32 in section 3, Advance Payment of 2026 Child Tax Credit

Schedule M1M, Income Additions and Subtractions

- Added Line 9, Addition from line 41 of Schedule M1NC
- Added Line 19a, Name of Tribe
- Added Line 19b, Physical address where taxpayer lives on the reservation
- Added Line 19c, Certificate of Degree of Indian Blood (CDIB)/Enrollment Number
- Added Line 34, Coerced debt subtraction
- Added Line 35, Consumer enforcement public compensation subtraction
- Added Line 36, Foreign service retirement subtraction
- Added Line 37, Service Employees International Union (SEIU) stipend payment subtraction
- Added Line 38, This line intentionally left blank
- Added Line 39, Subtraction from line 41 of Schedule M1NC

Schedule M1MB, Business Income Additions and Subtractions

- Updated Line 11, Intentionally left blank—previously read, Section 179 expensing subtraction
- Added Line 21, Employee Retention Credit subtraction

Schedule M1MT, Alternative Minimum Tax

- Updated Line 3, Federal nonconformity adjustments to Minnesota Alternative Minimum Tax—previously read, intentionally left blank

Schedule M1NC, Federal Adjustments

- New Schedule

Schedule M1NR, Nonresidents/Part-Year Residents

- Updated Line 14, Other adjustments from Schedule M1NC—previously read, intentionally left blank
- Updated Line 26, This line intentionally left blank—previously read, Subtraction for federal section 179 expensing

Schedule M1PSC, Credit for Parents of Stillborn Children

- Added Line 3, Name of Stillborn Child on the Certificate (if listed)

Schedule M1REF, Refundable Credits

- Added Line 13, Refundable credit for increasing research activities
- Added check box to Line 13 for electing a refundable portion of this credit
- Added Line 14, Add lines 1 through 13

Schedule M1RENT, Renter's Credit

- Added section headers
- Added check boxes in Section 1 for selecting residency at a care facility
- Added check box in Section 1 for receiving a Certificate of Rent Paid with an amount reported on Line A
- Added check box in Section 1 for total rent amount from combining line 3 of all CPRs if greater than line 1 of Form M1
- Added column A below check box to enter Type of Nontaxable Income, used for informational purposes and not for calculating the rent credit
- Added column B below check box to enter Amount of Nontaxable income, used for information purposes and not for calculating the rent credit
- Added Line 8, Service Employees International Union (SEIU) Stipend Payment Subtraction
- Shifted remaining lines down by one as compared to previous year

Schedule M1W, Minnesota Income Tax Withheld

- New Format
- Removed the Retirement Plan check box for each withholding source

Schedule NIIT, Net Investment Income Tax

- Updated Line 15, flows into line 14a of Form 1—previously line 14 of Form M1

Property Tax Refund Form Changes

Form M1PR, Homestead Credit Refund (for Homeowners)

- Added new political party to top of the form