



2024 Schedule M1M, Income Additions and Subtractions

Complete this schedule to determine line 2 and line 7 of Form M1.

Your First Name and Initial

Your Last Name

Your Social Security Number

Additions to Income

1
Interest from municipal bonds of another state or its governmental units included on line 2a of federal Form 1040
1

2
Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 2a of federal Form 1040
2

3
Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds)
3

4
Capital gain portion of a lump-sum distribution (from line 6 of federal Form 4972; enclose Form 4972)
4

5
Addition from line 7 of Schedule M1HOME (enclose Schedule M1HOME)
5

6
Distributions from higher education savings accounts used for K-12 tuition (see instructions)
6

7
This line intentionally left blank
7

8
This line intentionally left blank
8

9
Addition from line 23 of Schedule M1NC
9

10
Add lines 1 through 9. Enter the total here and on line 2 of Form M1
10

Subtractions from Income

11
If you are not filing Schedule M1SA, and your charitable contributions were more than \$500, see instructions.
11

12
Social Security benefit subtraction (determine from worksheet in instructions)
12

13
Education expenses you paid for your qualifying children in grades K–12 (see instructions) Enter the name and grade of each child on the line below
13

14
Net interest or mutual fund dividends from U.S. bonds (see instructions)
14

15
Subtraction for contributions to a qualified education savings plan (enclose Schedule M1529)
15

16
Subtraction for persons age 65 or older, or permanently and totally disabled (enclose Schedule M1R)
16

17
Railroad Retirement Board benefits (see instructions)
17

18
If you are a resident of Michigan or North Dakota filing Form M1 only to receive a refund of all Minnesota tax withheld, enter the amount from line 1 of Form M1. If the amount is zero or less, enter 0
18

Place an X in one box to indicate the reciprocity state of which you were a resident during 2024

☐ Michigan
☐ North Dakota

19
Subtraction of reservation income for American Indians (see instructions)
19

20
Federal active-duty military pay received for services performed while a Minnesota resident, to the extent the income is federally taxable. If you received a military pension, see line 25
20

21
Minnesota National Guard members and reservists: See instructions
21



- 22 **Residents of another state:** Enter your federal active duty military pay, to the extent the income is federally taxable. If you received a military pension, see line 25. 22 ■ _____
- 23 Organ donor subtraction (*see instructions*) 23 ■ _____
- 24 Volunteer mileage reimbursement subtraction 24 ■ _____
- 25 Subtraction for military pensions or other military retirement pay (*see instructions*) 25 ■ _____
- 26 Post-service education awards received for service in an AmeriCorps National Service program 26 ■ _____
- 27 Subtraction for interest earned from a designated first-time homebuyer savings account (*enclose Schedule M1HOME*) 27 ■ _____
- 28 Subtraction for discharge of indebtedness of educational loans (*see instructions*) 28 ■ _____
- 29 Qualified public pension subtraction (*enclose Schedule M1QPEN*). 29 ■ _____
- 30 Subtraction for damages received under sexual harassment or abuse claims (*see instructions*). 30 ■ _____
- 31 Subtraction for long-term service and support workforce incentive grants (*see instructions*). 31 ■ _____
- 32 Subtraction for Nursing Facility Workforce Incentive Grants (*see instructions*) 32 ■ _____
- 33 Subtraction for one-time refund for tax year 2021 reported on 2024 Form 1099-MISC 33 ■ _____
- 34 **Subtraction from line 23 of Schedule M1NC (Enter as a positive number)** 34 ■ _____
- 35 Add lines 11 through 34. Enter the total here and on line 7 of Form M1. 35 _____

You must include this schedule with your Form M1.