FINAL DRAFT — 10/15/25

46

48 50

52

54 56

58 60

42 44



78 80

7

2025 Schedule M1NR, Nonresidents/Part-Year Residents

38 40

Before you complete this schedule, read the instructions and complete lines 1 through 11 of Form M1.

20 22 24 26 28

9					++++		9	
10	Your	JR FIRST NAME, INIT First Name and Initial	YOUR LAST NAMEXXXXXX Your Last Name				99999999 Your Social Security Number	
11	\vdash				+++++		11	
12		OUSE FIRST NAME, INIT se's First Name and Initial	SPOUSE LAST Spouse's Last Name	NAMEXXXXXX			999999 12 Social Security Number	
13	-					Spouse	s Social Security Number	
14	Resid	lency (Place an X in one box and enter other st					14	
15	You:	X Full-year Nonresident X Part-Y	ear Resident from $\frac{11/22}{}$?/333 _t 311/22/3	3333 _{ta}	ate of Residency:	OTHER STATE 15	
16			(MM/DD	. , , , , ,			16	
17	Your	Spouse: X Full-year Nonresident X Part-Y	ear Resident from $\frac{11/22}{1}$	2/333 _t 311/22/3	<u>33</u> 33 _{ta}	ate of Residency:	OTHER STATE 17	
18			(MM/DE)/YYYY) (MM/DD/YYY	Y)		18	
19	Ш					A. Total Amount	B. Minnesota Portion 19	
20	Ш						20	
21	1	Wages, salaries, tips, etc. (from line 1z of	f federal Form 1040 or 1	040-SR)	. 1	12345678	12345678 21	
22	Ш						22	
23	2	Taxable interest and ordinary dividend in	ncome (lines 2b and 3b o	of Form 1040 or 1040-Si	R) 2	12345678	12345678 23	
24	Ш						24	
25	3	Business income or loss (from line 3 of fe	ederal Schedule 1)		. 3	12345678	12345678 25	
26	Ш				ШШ		26	
27	4	Capital gain or loss (from line 7 of Form 1	1040 or 1040-SR)		. 4	12345678	12345678 27	
28	Ш				ШШ		28	
29	5	IRA distributions, pensions, and annuitie	s (from lines 4b and 5b	of Form 1040 or 1040-S	R) 5	12345678	12345678 29	
30	6	Net income from rents, royalties, partne	rships, S corporations,		ШШ		30	
31	Ш	estates, and trusts (from line 5 of federal	Schedule 1)		. 6	12345678	12345678 31	
32	Ш						32	
33	7	Farm income or loss (from line 6 of feder	al Schedule 1)		. 7	12345678	12345678 33	
34	8	Other income (add lines 6b of Form 1040	0 or 1040-SR and				34	
35	Ш	lines 1, 2a, 4, 7, and 9 of federal Schedul	e 1)		. 8	12345678	12345678 35	
36	9	Interest and dividends from non-Minnes	ota state or municipal b	onds			36	
37		(add lines 1 and 2 of Schedule M1M)			. 9	12345678	12345678 37	
38							38	
39	10	Bonus depreciation addition from line 1	of Schedule M1MB		10 ■	12345678	■ 12345678 ₃₉	
40	Ш						40	
41	11	If you entered an amount on line 10 of S	chedule M1REF, see inst	tructions	11 ■	12345678	■ 12345678 41	
42							42	
43	12	Suspended loss from line 4 of Schedule N	м1МВ		. 12 ■	12345678	■ 12345678 ₄₃	
44	Ш				ШШ		44	
45	13	Other required adjustments from Schedu	ules M1M, M1MB, and I	M1AR (see instructions)	13 ■	12345678	12345678 45	
46	Ш						46	
47	14	Other adjustments from Schedule M1NC	(see instructions)		.14 ■	12345678	12345678 47	
48	Ш						48	
49	15	Add lines 1 through 14 for each column .			15 ■	12345678	■ 12345678 ₄₉	
50	Ш						50	
51	If yo	ur Minnesota gross income is below \$14	,950 see instructions.				51	
52	1 1	Educator expenses, certain business exp		s moving expenses			52	
53	Ш	(add lines 11, 12, and 14 of federal School			16	12345678	12345678 53	
54	17	Self-employed SEP, SIMPLE, and qualified		on			54	
55	Ш	(add lines 16 and 20 of federal Schedule			17	12345678	12345678 55	
56	18	Health savings account and Archer MSA	1				56	
57	Ш	(add lines 13 and 23 of federal Schedule			18	12345678	12345678 57	
58	19	One-half of self-employment tax and sel-		ance			58	
59		(add lines 15 and 17 of federal Schedule			19	12345678	12345678 59	
60	20	Deductions for alimony paid and student					60	
61		(see instructions for line 20, column B)			20	12345678	12345678 61	
62							62	
63				9995			63	

22 24 26 28 30 32 34 36 38 40 42 44 46 48 50

12 14 16 18 20

65

1	\blacksquare			1				
4 (8	10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56	58 60 62 64 66 68 70	72 74 76 78 80 82 84 8				
4	202	5 Schedule M1NR, page 2		4				
6		* 2 5 1 3 7 1 *						
8				7 8				
9	21	Penalty on early withdrawal of savings (from line 18 of federal Schedule 1) 21	12345678	12345678 ,				
10	22	Other subtractions from Schedule M1MB (see instructions)	12345678	12345678 11				
12				12				
13 14	23	This line intentionally left blank		13				
15		Subtraction for federal bonus depreciation from line 10 of Schedule M1MB 24 ■	12345678	12345678 15				
16 17	25	Net U.S. bond interest and active military pay received while a nonresident (add lines 14 and 22 of Schedule M1M) 25	12345678	16				
18	25		12345678	12345678				
19 20	26	This line intentionally left blank		20				
21		Add lines 16 through 26 for each column	12345678	12345678 21				
22	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	12345678 23				
24 25	29	Subtract line 27, column A, from line 15, column A. Enter the result here and on line 13b of Form M1	12345678	24 25				
26	30	Divide line 28 by line 29, and enter the result as a decimal (carry to five decimal	12010070	26				
27 28	+	places). If line 28 is more than line 29, enter 1.0. If line 28 is zero, enter 0		12345678 27				
29	31	Amount from line 12 of Form M1		12345678 29				
30	32	Multiply line 30 by line 31. Enter the result here and on line 13 of Form M1	32	12345678 31				
32				32				
33 34	ou n	nust include this schedule with Form M1. Enter the amounts from lines 28 and 29 of this sche	dule on Form M1, lines 13a	a and 13b. 33				
35	+			35				
36 37				36				
38	+			38				
39 40				39 40				
41	+			41				
42				42 43				
44	+			44				
46				45 46				
47 48	+			47 48				
49	\parallel			48				
50 51	+			50				
52	\parallel			52				
53 54	+			53				
55				55				
56 57	+			56 57				
58	\parallel			58				
59 60	+			59				
61	\blacksquare			61				
62 63		9995		62				
4 (8	10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56	58 60 62 64 66 68 70					
65	\pm			65				