



FINAL DRAFT — 10/15/25



# 2025 Form M1X, Amended Minnesota Income Tax

Do not use staples on anything you submit.

|                                                                      |                                       |                                            |                                               |
|----------------------------------------------------------------------|---------------------------------------|--------------------------------------------|-----------------------------------------------|
| TAXPAYER'S 1ST NAM<br>Your First Name and Initial                    | TAXPAYER'S LAST N<br>Last Name        | 999999999<br>Your Social Security Number   | MM/DD/YYYY<br>Your Date of Birth (MM/DD/YYYY) |
| TAXPAYER'S 1ST NAM<br>If Joint Return, Spouse First Name and Initial | TAXPAYER'S LAST N<br>Spouse Last Name | 999999999<br>Spouse Social Security Number | MM/DD/YYYY<br>Spouse Date of Birth            |
| ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX<br>Current Home Address  |                                       | CITYXXXXXXXXXXXXXXXXXXXX<br>City           | MN XXXXXXXXXXXX<br>State ZIP Code             |

Filing status claimed. Note: You cannot change from joint to separate returns after the due date.

|                     |                                            |                                                            |                                                               |                                                       |                                                                 |
|---------------------|--------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|
| On original return: | <input checked="" type="checkbox"/> Single | <input checked="" type="checkbox"/> Married filing jointly | <input checked="" type="checkbox"/> Married filing separately | <input checked="" type="checkbox"/> Head of household | <input checked="" type="checkbox"/> Qualifying surviving spouse |
| On this return:     | <input checked="" type="checkbox"/> Single | <input checked="" type="checkbox"/> Married filing jointly | <input checked="" type="checkbox"/> Married filing separately | <input checked="" type="checkbox"/> Head of household | <input checked="" type="checkbox"/> Qualifying surviving spouse |

For department use only. Do not write in this space.  
Effective interest date:

Place an X in the appropriate box to indicate why you are filing this amended return:

|                                                                                                                                                    |                                                                                                     |                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Federal audit or adjustment. Enclose a complete copy of the IRS adjustment notice and see line 30 instructions | <input checked="" type="checkbox"/> Net operating loss carried back from tax year ending MM/DD/YYYY | <input checked="" type="checkbox"/> Claim due to a pending court case (explain on back page) |
| <input checked="" type="checkbox"/> Claiming a different number of dependents from your original return                                            | <input checked="" type="checkbox"/> Other (explain on back page)                                    |                                                                                              |

If you show a refund on line 27 or tax due on line 29, you must report an increase or decrease in column B for at least one of the income, tax, or credit lines (lines 1–22).

| You will need instructions for this form and for 2025 Form M1.                                                                                                                                                | A. Original or Previously Adjusted Amount | B. Increase or Decrease | C. Correct Amount |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------|-------------------|
| 1 Federal adjusted gross income (see instructions) . . . . . 1                                                                                                                                                | 12345678                                  | 12345678                | 12345678          |
| 2 Additions to income (from line 2 of Form M1) . . . . . 2                                                                                                                                                    | 12345678                                  | 12345678                | 12345678          |
| 3 Add lines 1 and 2 . . . . . 3                                                                                                                                                                               | 12345678                                  | 12345678                | 12345678          |
| 4 Total subtractions (from line 8 of Form M1) . . . . . 4                                                                                                                                                     | 12345678                                  | 12345678                | 12345678          |
| 5 Minnesota taxable income. Subtract line 4 from line 3 . . . . 5                                                                                                                                             | 12345678                                  | 12345678                | 12345678          |
| 6 Tax from the table in the Form M1 instructions . . . . . 6                                                                                                                                                  | 12345678                                  | 12345678                | 12345678          |
| 7 Alternative minimum tax (Schedule M1MT) . . . . . 7                                                                                                                                                         | 12345678                                  | 12345678                | 12345678          |
| 8 Add lines 6 and 7 . . . . . 8                                                                                                                                                                               | 12345678                                  | 12345678                | 12345678          |
| 9 Part-year residents and nonresidents — From Schedule M1NR (enclose Schedule M1NR):                                                                                                                          |                                           |                         |                   |
| a Corrected amount from line 28 9a                                                                                                                                                                            | 12345678                                  |                         |                   |
| b Corrected amount from line 29 9b                                                                                                                                                                            | 12345678                                  |                         |                   |
| 10 Full-year residents — Enter amount from line 8. . . . . 10                                                                                                                                                 | 12345678                                  | 12345678                | 12345678          |
| Part-year residents and nonresidents —                                                                                                                                                                        |                                           |                         |                   |
| Enter amount from line 32 of Schedule M1NR                                                                                                                                                                    |                                           |                         |                   |
| 11 Other taxes from Line 14 of Form M1 . . . . . 11                                                                                                                                                           | 12345678                                  | 12345678                | 12345678          |
| Check all that apply:                                                                                                                                                                                         |                                           |                         |                   |
| <input checked="" type="checkbox"/> M1HOME <input checked="" type="checkbox"/> M1529 <input checked="" type="checkbox"/> M1LS                                                                                 | 12345678                                  | 12345678                | 12345678          |
| <input checked="" type="checkbox"/> NIIT <input checked="" type="checkbox"/> Repayment of Advance Child Tax Credit                                                                                            | 12345678                                  | 12345678                | 12345678          |
| 12 Tax before credits. Add lines 10 and 11 . . . . . 12                                                                                                                                                       | 12345678                                  | 12345678                | 12345678          |
| 13 Nonrefundable Credits from line 16 of Form M1 . . . . . 13                                                                                                                                                 |                                           |                         |                   |
| Check all that apply:                                                                                                                                                                                         |                                           |                         |                   |
| <input checked="" type="checkbox"/> M1MA <input checked="" type="checkbox"/> M1CR <input checked="" type="checkbox"/> M1RCR <input checked="" type="checkbox"/> M1C <input checked="" type="checkbox"/> M1LTI | 12345678                                  | 12345678                | 12345678          |
| 14 Subtract line 13 from line 12 (if zero or less, enter 0) . . . . 14                                                                                                                                        | 12345678                                  | 12345678                | 12345678          |
| 15 Minnesota income tax withheld (Schedule M1W) . . . . . 15                                                                                                                                                  | 12345678                                  | 12345678                | 12345678          |

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**Explanation of Change** — Briefly explain changes below. If you checked the box for “Claim due to a pending court case” or “Other” on the front of this form, you must explain the changes to your original Minnesota income tax return. Enclose another sheet, if needed.

|                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|
| EXPLANATION OF CHANGE | EXPLANATION OF CHANGE | EXPLANATION OF CHANGE | EXPLANATION OF CHANGE |
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| EXPLANATION OF CHANGE | EXPLANATION OF CHANGE | EXPLANATION OF CHANGE | EXPLANATION OF CHANGE |

|                           |                                        |                                 |                             |
|---------------------------|----------------------------------------|---------------------------------|-----------------------------|
| Your Signature            | Spouse's Signature (If Filing Jointly) | MM/DD/YYYY<br>Date (MM/DD/YYYY) | 1234567891<br>Daytime Phone |
| Paid Preparer's Signature | PTIN or VITA/TCE # (required)          | MM/DD/YYYY<br>Date (MM/DD/YYYY) | 1234567891<br>Daytime Phone |

**Mail to:** Minnesota Amended Individual Income Tax, Mail Station 1060, St. Paul, MN 55146-1060