



# 2025 Form M1, Individual Income Tax

Do not use staples on anything you submit.

Your First Name and Initial _____		Last Name _____		Your Social Security Number _____		Your Date of Birth (MM/DD/YYYY) _____	
If a Joint Return, Spouse's First Name and Initial _____		Spouse's Last Name _____		Spouse's Social Security Number _____		Spouse's Date of Birth _____	
Current Home Address _____				Check if Address is:		<input type="checkbox"/> New <input type="checkbox"/> Foreign	
City _____		State _____ ZIP Code _____		County _____			

## 2025 Federal Filing Status (place an X in one box):

<input type="checkbox"/> (1) Single	<input type="checkbox"/> (2) Married Filing Jointly	<input type="checkbox"/> (3) Married Filing Separately	<input type="checkbox"/> (4) Head of Household	<input type="checkbox"/> (5) Qualifying Surviving Spouse
		Spouse Name _____		
		Spouse SSN _____		

## State Elections Campaign Fund

To grant \$5 to this fund, enter the code for the party of your choice. It will help candidates for state offices pay campaign expenses. This will not increase your tax or reduce your refund.

Political Party Code Numbers:		Republican . . . . .11	Libertarian . . . . .16	General Campaign Fund . . . . .99
Your Code    Spouse's Code		Democratic/Farmer-Labor . . .12	Legal Marijuana Now . . . . .17	
		Grassroots/Legalize Cannabis 14	Independence-Alliance . . . . .18	

## From Your Federal Return (see instructions)

A. Wages, salaries, tips, etc.	B. IRA, pensions, and annuities	C. Unemployment	D. Federal taxable income	E. Social Security Benefits	F. Taxable Social Security Benefits
<b>1 Federal adjusted gross income</b> (from line 11 of federal Form 1040 and 1040-SR) . . . . . <b>1</b> ■ _____					
<b>2 Additions to income</b> from line 10 of Schedule M1M and line 9 of Schedule M1MB (see instructions) . . . . . <b>2</b> ■ _____					
<b>3 Add lines 1 and 2.</b> . . . . . <b>3</b> _____					
<b>4 Itemized deductions</b> (from Schedule M1SA) or your <b>standard deduction</b> (see instructions) . . . . . <b>4</b> ■ _____					
<b>5 Exemptions</b> (from Schedule M1DQC) . . . . . <b>5</b> ■ _____					
<b>6 State income tax refund</b> from line 1 of federal Schedule 1 . . . . . <b>6</b> ■ _____					
<b>7 Subtractions</b> from line 40 of Schedule M1M and line 22 of Schedule M1MB (see instructions) . . . . . <b>7</b> ■ _____					
<b>8 Total subtractions.</b> Add lines 4 through 7. . . . . <b>8</b> _____					
<b>9 Minnesota taxable income.</b> Subtract line 8 from line 3. If zero or less, leave blank. . . . . <b>9</b> _____					
<b>10 Tax</b> from the table or schedules in the Form M1 instructions . . . . . <b>10</b> _____					
<b>11 Alternative minimum tax</b> (enclose Schedule M1MT) . . . . . <b>11</b> ■ _____					
<b>12 Add lines 10 and 11</b> . . . . . <b>12</b> _____					
<b>13 Full-year residents:</b> Enter the amount from line 12 on line 13. Skip lines 13a and 13b. <b>Part-year residents and nonresidents:</b> From Schedule M1NR, enter the amount from line 32 on line 13, from line 28 on line 13a, and from line 29 on line 13b (enclose Schedule M1NR) . . . . . <b>13</b> _____					



**14a** Other taxes, such as recapture amounts and the tax on lump-sum distributions (*check appropriate boxes*)

☐ (a) Schedule M1HOME ☐ (b) Schedule M1529 ☐ (c) Schedule M1LS ☐ (d) Schedule NIIT **14a** ■ \_\_\_\_\_

**14b** Repayment of advance child tax credit ..... **14b** ■ \_\_\_\_\_

**15** Tax before credits. Add lines 13, 14a, and 14b ..... **15** \_\_\_\_\_

**16** Amount from line 19 of Schedule M1C, *Nonrefundable Credits* (enclose Schedule M1C) ..... **16** ■ \_\_\_\_\_

**17** Subtract line 16 from line 15 (*if result is zero or less, leave blank*) ..... **17** \_\_\_\_\_

**18** Nongame Wildlife Fund contribution (*see instructions*)  
This will reduce your refund or increase the amount you owe .....  **18** ■ \_\_\_\_\_

**19** Add lines 17 and 18 ..... **19** \_\_\_\_\_

**20** **Minnesota income tax withheld.** Complete and enclose Schedule M1W to report  
Minnesota withholding from Forms W-2, 1099, and W-2G and Schedules KPI, KS, and KF ..... **20** ■ \_\_\_\_\_

**21** Minnesota estimated tax and extension payments made for 2025 ..... **21** ■ \_\_\_\_\_

**22** Amount from line 14 of Schedule M1REF, *Refundable Credits* (*see instructions; enclose Schedule M1REF*) . . . **22** ■ \_\_\_\_\_

**23** Total payments. Add lines 20 through 22 ..... **23** \_\_\_\_\_

**24** **REFUND.** If line 23 is more than line 19, subtract line 19 from line 23 (*see instructions*).  
For direct deposit, complete line 25 ..... **24** ■ \_\_\_\_\_

**25** Direct deposit of your refund (*you must use an account not associated with a foreign bank*):  
☐ Checking ☐ Savings \_\_\_\_\_  
Routing Number Account Number

**26** **AMOUNT YOU OWE.** If line 19 is more than line 23, subtract line 23 from line 19 (*see instructions*) ..... **26** ■ \_\_\_\_\_

**27** Penalty amount from Schedule M15 (*see instructions*). Also subtract  
this amount from line 24 or add it to line 26 (*enclose Schedule M15*) ..... **27** ■ \_\_\_\_\_

**28** Penalty and interest (*see instructions*) ..... **28** ■ \_\_\_\_\_

**IF YOU PAY ESTIMATED TAX** and want part of your refund credited to estimated tax, complete lines 29 and 30.

**29** Amount from line 24 you want sent to you ..... **29** ■ \_\_\_\_\_

**30** Amount from line 24 you want applied to your 2026 estimated tax ..... **30** ■ \_\_\_\_\_

**Taxpayer(s):** I declare that this return is correct and complete to the best of my knowledge and belief.

_____ Your Signature	_____ Spouse's Signature (If Filing Jointly)	_____ Date (MM/DD/YYYY)
_____ Daytime Phone	_____ Email Address	
_____ Paid Preparer's Signature	_____ Date (MM/DD/YYYY)	_____ PTIN or VITA/TCE # (required)
_____ Preparer's Daytime Phone	_____ Preparer's Email Address	

<input type="checkbox"/> I do not want my paid preparer to file my return electronically.	<input type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer or the third-party designee indicated on my federal return.
<input type="checkbox"/> I am filing this return for Net Investment Income Tax requirements ( <i>see instructions</i> ).	<input type="checkbox"/> I do not have health insurance and want to learn what choices I have. I give the Minnesota Department of Revenue permission to share some of my tax information with MNSure. MNSure can contact me about free or lower-cost health insurance.

**Include a copy of your 2025 federal return and schedules.**

**Mail to: Minnesota Individual Income Tax, Mail Station 0010, 600 N. Robert St., St. Paul, MN 55146-0010**