DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 8/4/26

* 2 6 1 5 5 1 *

# 2026 Schedule M1M, Income Additions and Subtractions

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

| YOUR FIRST NAME, INITXX | LAST NAMEXXXXXXXXXXXXXXXXXXXXXXXXX | 999999999 |
|---|---|---|
| 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 | 12345678 |
| 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 | 12345678 |
| 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 | 12345678 |
| 4 | Capital gain portion of a lump-sum distribution *(from line 6 of federal Form 4972; enclose Form 4972)* | 4 | 12345678 |
| 5 | Addition from line 7 of Schedule M1HOME *(enclose Schedule M1HOME)* | 5 | 12345678 |
| 6 | Distributions from higher education savings accounts used for certain expenses *(see instructions)* | 6 | 12345678 |
| 7 | Disallowed educational assistance payments *(see instructions)* | 7 | 12345678 |
| 8 | Armed services performed in the Sinai Peninsula and other areas *(see instructions)* | 8 | 12345678 |
| 9 | Certain qualified transportation fringe benefits *(see instructions)* | 9 | 12345678 |
| 10 | This line intentionally left blank | 10 | 12345678 |
| 11 | This line intentionally left blank | 11 | 12345678 |
| 12 | Add lines 1 through 11. Enter the total here and on line 2 of Form M1 | 12 | 12345678 |

## Subtractions from Income

| | | | |
|---|---|---|---|
| 13 | Charitable contribution subtraction *(see instructions)* | 13 | 12345678 |
| 14 | Social Security benefit subtraction *(determine from worksheet in instructions)* | 14 | 12345678 |
| 15 | 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 | 15 | 12345678 |

NAMEANDGRADEOFCHILDXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

| | | | |
|---|---|---|---|
| 16 | Net interest or mutual fund dividends from U.S. bonds *(see instructions)* | 16 | 12345678 |
| 17 | Subtraction for contributions to a qualified education savings plan *(enclose Schedule M1529)* | 17 | 12345678 |
| 18 | Subtraction for persons age 65 or older, or permanently and totally disabled *(enclose Schedule M1R)* | 18 | 12345678 |
| 19 | Railroad Retirement Board benefits *(see instructions)* | 19 | 12345678 |
| 20 | 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 | 20 | 12345678 |

- Place an X in one box to indicate the reciprocity state of which you were a resident during 2026 ..... [X] Michigan [X] North Dakota

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| | | | |
|---|---|---|---|
| **21** | Subtraction of reservation income for American Indians *(see instructions)* | **21** ■ | 12345678 |
| | Name of Tribe | **21a** ■ | NAME OF TRIBE XXXXXXXXXXXXXXXXX |
| | Physical address where you live on reservation | **21b** ■ | RESERVATION ADDRESS XXXXXXXXXXX |
| **22** | 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 27 | **22** ■ | 12345678 |
| **23** | Minnesota National Guard members and reservists income subtraction *(see instructions)* | **23** ■ | 12345678 |
| **24** | **Active duty 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 27 | **24** ■ | 12345678 |
| **25** | Organ donor subtraction *(see instructions)* | **25** ■ | 12345678 |
| **26** | Volunteer mileage reimbursement subtraction *(see instructions)* | **26** ■ | 12345678 |
| **27** | Subtraction for military pensions or other military retirement pay *(see instructions)* | **27** ■ | 12345678 |
| **28** | Post-service education awards received for service in an AmeriCorps National Service program | **28** ■ | 12345678 |
| **29** | Subtraction for interest earned from a designated first-time homebuyer savings account *(enclose Schedule M1HOME)* | **29** ■ | 12345678 |
| **30** | Subtraction for discharge of indebtedness of educational loans *(see instructions)* | **30** ■ | 12345678 |
| **31** | Qualified public pension subtraction *(enclose Schedule M1QPEN)* | **31** ■ | 12345678 |
| **32** | Subtraction for damages received under sexual harassment or abuse claims *(see instructions)* | **32** ■ | 12345678 |
| **33** | Subtraction for long-term service and support workforce incentive grants *(see instructions)* | **33** ■ | 12345678 |
| **34** | Subtraction for Nursing Facility Workforce Incentive Grants *(see instructions)* | **34** ■ | 12345678 |
| **35** | Critical access dental clinic student loan assistance exceeding $5,250 *(see instructions)* | **35** ■ | 12345678 |
| **36** | Coerced debt subtraction *(see instructions)* | **36** ■ | 12345678 |
| **37** | Consumer enforcement public compensation subtraction *(see instructions)* | **37** ■ | 12345678 |
| **38** | Foreign service retirement subtraction *(see instructions)* | **38** ■ | 12345678 |
| **39** | Service Employees International Union (SEIU) stipend payment subtraction *(see instructions)* | **39** ■ | 12345678 |
| **40** | Nursing Facility Workforce Wage Supplement Program Subtraction *(see instructions)* | **40** ■ | 12345678 |
| **41** | This line intentionally left blank | **41** ■ | 12345678 |
| **42** | This line intentionally left blank | **42** ■ | 12345678 |
| **43** | Add lines 13 through 42. Enter the total here and on line 7 of Form M1 | **43** | 12345678 |

**You must include this schedule with your Form M1.**