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 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 certain expenses *(see instructions)* . . . . . 6 ■ _____

7 Disallowed educational assistance payments *(see instructions)* . . . . . 7 ■ _____

8 Armed services performed in the Sinai Peninsula and other areas *(see instructions)* . . . . . 8 ■ _____

9 Certain qualified transportation fringe benefits *(see instructions)* . . . . . 9 ■ _____

10 This line intentionally left blank . . . . . 10 ■ _____

11 This line intentionally left blank . . . . . 11 ■ _____

12 Add lines 1 through 11. Enter the total here and on line 2 of Form M1 . . . . . 12 _____

Subtractions from Income

13 Charitable contribution subtraction *(see instructions)* . . . . . 13 ■ _____

14 Social Security benefit subtraction *(determine from worksheet in instructions)* . . . . . 14 ■ _____

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 ■ _____

_____

16 Net interest or mutual fund dividends from U.S. bonds *(see instructions)* . . . . . 16 ■ _____

17 Subtraction for contributions to a qualified education savings plan *(enclose Schedule M1529)* . . . . . 17 ■ _____

18 Subtraction for persons age 65 or older, or permanently and totally disabled *(enclose Schedule M1R)* . . . 18 ■ _____

19 Railroad Retirement Board benefits *(see instructions)* . . . . . 19 ■ _____

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 ■ _____

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

* 2 6 1 5 2 1 *

21 Subtraction of reservation income for American Indians *(see instructions)* . . . . . **21** ■ _____

Name of Tribe . . . . . **21a** ■ _____

Physical address where you live on reservation . . . . . **21b** ■ _____

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** ■ _____

23 Minnesota National Guard members and reservists income subtraction *(see instructions)*. . . . . **23** ■ _____

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** ■ _____

25 Organ donor subtraction *(see instructions)* . . . . . **25** ■ _____

26 Volunteer mileage reimbursement subtraction *(see instructions)* . . . . . **26** ■ _____

27 Subtraction for military pensions or other military retirement pay *(see instructions)* . . . . . **27** ■ _____

28 Post-service education awards received for service in an AmeriCorps National Service program . . . . . **28** ■ _____

29 Subtraction for interest earned from a designated first-time homebuyer savings account *(enclose Schedule M1HOME)* . . . . . **29** ■ _____

30 Subtraction for discharge of indebtedness of educational loans *(see instructions)* . . . . . **30** ■ _____

31 Qualified public pension subtraction *(enclose Schedule M1QPEN)*. . . . . **31** ■ _____

32 Subtraction for damages received under sexual harassment or abuse claims *(see instructions)*. . . . . **32** ■ _____

33 Subtraction for long-term service and support workforce incentive grants *(see instructions)*. . . . . **33** ■ _____

34 Subtraction for Nursing Facility Workforce Incentive Grants *(see instructions)* . . . . . **34** ■ _____

35 Critical access dental clinic student loan assistance exceeding $5,250 *(see instructions)*. . . . . **35** ■ _____

36 Coerced debt subtraction *(see instructions)* . . . . . **36** ■ _____

37 Consumer enforcement public compensation subtraction *(see instructions)* . . . . . **37** ■ _____

38 Foreign service retirement subtraction *(see instructions)* . . . . . **38** ■ _____

39 Service Employees International Union (SEIU) stipend payment subtraction *(see instructions)* . . . . . **39** ■ _____

40 Nursing Facility Workforce Wage Supplement Program Subtraction *(see instructions)* . . . . . **40** ■ _____

41 This line intentionally left blank . . . . . **41** ■ _____

42 This line intentionally left blank . . . . . **42** ■ _____

43 Add lines 13 through 42. Enter the total here and on line 7 of Form M1. . . . . **43** _____

You must include this schedule with your Form M1.