DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 8/4/26

* 2 6 1 3 3 1 *

2026 Schedule M1NR, Nonresidents/Part-Year Residents

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

Your First Name and Initial | **Your Last Name** | **Your Social Security Number**

Spouse's First Name and Initial | **Spouse's Last Name** | **Spouse's Social Security Number**

Residency *(Place an X in one box and enter other state of residency)*

You: ☐ Full-year Nonresident ☐ Minnesota Resident from _____ (MM/DD/YYYY) to _____ (MM/DD/YYYY) Other State of Residency: _____

Spouse: ☐ Full-year Nonresident ☐ Minnesota Resident from _____ (MM/DD/YYYY) to _____ (MM/DD/YYYY) Other State of Residency: _____

			A. Total Amount	B. Minnesota Portion
1	Wages, salaries, tips, etc. *(from line 1z of federal Form 1040 or 1040-SR)*	**1**		
2	Taxable interest and ordinary dividend income *(lines 2b and 3b of Form 1040 or 1040-SR)*	**2**		
3	Business income or loss *(from line 3 of federal Schedule 1)*	**3**		
4	Capital gain or loss *(from line 7 of Form 1040 or 1040-SR)*	**4**		
5	IRA distributions, pensions, and annuities *(from lines 4b and 5b of Form 1040 or 1040-SR)*	**5**		
6	Net income from rents, royalties, partnerships, S corporations, estates, and trusts *(from line 5 of federal Schedule 1)*	**6**		
7	Farm income or loss *(from line 6 of federal Schedule 1)*	**7**		
8	Other income *(add lines 6b of Form 1040 or 1040-SR and lines 1, 2a, 4, 7, and 9 of federal Schedule 1)*	**8**		
9	Interest and dividends from non-Minnesota state or municipal bonds *(add lines 1 and 2 of Schedule M1M)*	**9**		
10	Bonus depreciation addition from line 1 of Schedule M1MB	**10** ■		■
11	If you entered an amount on line 10 of Schedule M1REF, see instructions	**11** ■		■
12	Suspended loss from line 4 of Schedule M1MB	**12** ■		■
13	Other required adjustments from Schedules M1M, M1MB, and M1AR *(see instructions)*	**13** ■		■
14	This line intentionally left blank	**14** ■		■
15	Add lines 1 through 14 for each column	**15** ■		■

If your Minnesota gross income is below $15,300 see instructions.

16	Educator expenses, certain business expenses, and Armed Forces moving expenses *(add lines 11, 12, and 14 of federal Schedule 1)*	**16**		
17	Self-employed SEP, SIMPLE, and qualified plans and IRA deduction *(add lines 16 and 20 of federal Schedule 1)*	**17**		
18	Health savings account and Archer MSA deductions *(add lines 13 and 23 of federal Schedule 1)*	**18**		
19	One-half of self-employment tax and self-employed health insurance *(add lines 15 and 17 of federal Schedule 1)*	**19**		
20	Deductions for alimony paid and student loan interest *(see instructions for line 20, column B)*	**20**		

* 2 6 1 3 7 1 *

21	Penalty on early withdrawal of savings *(from line 18 of federal Schedule 1)*	**21**			
22	Other subtractions from Schedule M1MB *(see instructions)*	**22** ■		■	
23	This line intentionally left blank	**23** ■		■	
24	Subtraction for federal bonus depreciation from line 13 of Schedule M1MB	**24** ■		■	
25	Net U.S. bond interest and active military pay received while a nonresident *(add lines 16 and 24 of Schedule M1M)*	**25**			
26	Subtraction for income from prior year Partnership or S Corp sale *(line 17 of Schedule M1MB)*	**26**			
27	Add lines 16 through 26 for each column	**27**			
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 $15,300 or the result is zero or less, enter 0	**28**			
29	Subtract line 27, column A, from line 15, column A. Enter the result here and on line 13b of Form M1	**29**			
30	Divide line 28 by line 29, and enter the result as a decimal *(carry to five decimal places)*. If line 28 is more than line 29, enter 1.0. If line 28 is zero, enter 0	**30**			
31	Amount from line 12 of Form M1	**31**			
32	Multiply line 30 by line 31. Enter the result here and on line 13 of Form M1	**32**			

You must include this schedule with Form M1. Enter the amounts from lines 28 and 29 of this schedule on Form M1, lines 13a and 13b.