DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 8/4/26

2026 Schedule M1SA, Minnesota Itemized Deductions

YOUR FIRST NAME, INIT	YOUR LAST NAMEXXXXXX	999999999
Your First Name and Initial	**Last Name**	**Your Social Security Number**

1	Adjusted gross income *(see instructions)*	**1**	12345678		
Medical and Dental Expenses					
2	Medical and dental expenses *(see instructions)*	**2**	12345678		
3	Multiply line 1 by 10% (.10)	**3**	12345678		
4	Subtract line 3 from line 2. If line 3 is more than line 2, enter 0			**4**	12345678
Taxes You Paid					
5	Real estate taxes *(see instructions)*	**5**	12345678		
6	Personal property taxes *(see instructions)*	**6**	12345678		
7	Add lines 5 and 6	**7**	12345678		
8	Enter the lesser of line 7 or $10,000 ($5,000 if Married Filing Separately)	**8**	12345678		
9	Other taxes. List the type and amount LIST OTHER TYPE AND AMOUNTXXXXXXXXXXXX	**9**	12345678		
10	Add lines 8 and 9			**10**	12345678
Interest You Paid					
11	Home mortgage interest and points on federal Form 1098	**11**	12345678		
12	Home mortgage interest and points not reported to you on Form 1098 *(see instructions)* LIST HOME MORTGAGEXXXXXXXX	**12**	12345678		
13	Investment interest expense	**13**	12345678		
14	Add lines 11 through 13			**14**	12345678
Charitable Contributions					
15	Charitable contributions by cash or check *(see instructions)*	**15**	12345678		
16	Charitable contributions by other than cash or check *(see instructions)*	**16**	12345678		
17	Carryover of charitable contributions from a prior year	**17**	12345678		
18	Add lines 15 and 16	**18**	12345678		
19	Multiply line 1 by 1% (0.01) (see instructions if you have an Net Operating Loss carryback)	**19**	12345678		
20	Subtract line 19 from line 18. If line 19 is more than line 18, enter 0	**20**	12345678		
21	Add lines 17 and 20			**21**	12345678
Casualty and Theft Losses					
22	Casualty or theft loss *(enclose Schedule M1CAT)*			**22**	12345678

Continued

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Unreimbursed Employee Business Expenses

23 Unreimbursed employee expenses *(enclose Schedule M1UE)* . . . . . **23** ■ 12345678

24 Multiply line 1 by 2% (.02) **24** 12345678

25 Subtract line 24 from line 23. If zero or less, enter 0 . . . . . **25** ■ 12345678

Other Miscellaneous Deductions

26 Other miscellaneous deductions *(see instructions)* . . . . . **26** ■ 12345678

List type and amount LIST OTHER TYPE AND AMOUNT

27 Add lines 4, 10, 14, 21, 22, 25, and 26 . . . . . **27** ■ 12345678

28 Complete the worksheet in the instructions if Line 1 of Form M1 is more than $244,400 ($122,200 if your filing status is Married Filing Separately) . . . . . **28** ■ 12345678

29 Subtract line 28 from line 27. Enter the result here and on line 4 of Form M1 . . . . . **29** ■ 12345678