



2026 Schedule M1SA, Minnesota Itemized Deductions

Your First Name and Initial

Last Name

Your Social Security Number

1 Adjusted gross income (*see instructions*) 1 ■ _____

Medical and Dental Expenses

2 Medical and dental expenses (*see instructions*) 2 ■ _____

3 Multiply line 1 by 10% (.10). 3 _____

4 Subtract line 3 from line 2. If line 3 is more than line 2, enter 0. 4 ■ _____

Taxes You Paid

5 Real estate taxes (*see instructions*) 5 ■ _____

6 Personal property taxes (*see instructions*) 6 ■ _____

7 Add lines 5 and 6. 7 ■ _____

8 Enter the lesser of line 7 or \$10,000 (\$5,000 if Married Filing Separately) 8 ■ _____

9 Other taxes. List the type and amount 9 ■ _____

10 Add lines 8 and 9. 10 ■ _____

Interest You Paid

11 Home mortgage interest and points on federal Form 1098 11 _____

12 Home mortgage interest and points not reported to you on Form 1098
(*see instructions*) 12 _____

13 Investment interest expense 13 _____

14 Add lines 11 through 13 14 ■ _____

Charitable Contributions

15 Charitable contributions by cash or check (*see instructions*). 15 _____

16 Charitable contributions by other than cash or check (*see instructions*) 16 _____

17 Carryover of charitable contributions from a prior year 17 _____

18 Add lines 15 and 16. 18 _____

19 Multiply line 1 by 1% (0.01) 19 _____
(*see instructions* if you have a Net Operating Loss carryback)

20 Subtract line 19 from line 18. If line 19 is more than line 18, enter 0. . . 20 _____

21 Add lines 17 and 20. 21 ■ _____

Casualty and Theft Losses

22 Casualty or theft loss (*enclose Schedule M1CAT*) 22 ■ _____

Continued





Unreimbursed Employee Business Expenses

- 23 Unreimbursed employee expenses (*enclose Schedule M1UE*) 23 ■ _____
- 24 Multiply line 1 by 2% (.02) 24 _____
- 25 Subtract line 24 from line 23. If zero or less, enter 0 25 ■ _____

Other Miscellaneous Deductions

- 26 Other miscellaneous deductions (*see instructions*) 26 ■ _____
List type and amount _____
- 27 Add lines 4, 10, 14, 21, 22, 25, and 26 27 ■ _____
- 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 ■ _____
- 29 Subtract line 28 from line 27. Enter the result here and on line 4 of Form M1 29 ■ _____

