



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
NAMEANDGRADEOFCHILDXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 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



21	Subtraction of reservation income for American Indians (<i>see instructions</i>)	21	12345678
	Name of Tribe	21a	NAME OF TRIBE XXXXXXXXXXXXXXXXXXXX
	Physical address where you live on reservation	21b	RESERVATION ADDRESS XXXXXXXXXXXX
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 (<i>see instructions</i>)	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 (<i>see instructions</i>)	25	12345678
26	Volunteer mileage reimbursement subtraction (<i>see instructions</i>)	26	12345678
27	Subtraction for military pensions or other military retirement pay (<i>see instructions</i>)	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 (<i>enclose Schedule M1HOME</i>)	29	12345678
30	Subtraction for discharge of indebtedness of educational loans (<i>see instructions</i>)	30	12345678
31	Qualified public pension subtraction (<i>enclose Schedule M1QPEN</i>)	31	12345678
32	Subtraction for damages received under sexual harassment or abuse claims (<i>see instructions</i>)	32	12345678
33	Subtraction for long-term service and support workforce incentive grants (<i>see instructions</i>)	33	12345678
34	Subtraction for Nursing Facility Workforce Incentive Grants (<i>see instructions</i>)	34	12345678
35	Critical access dental clinic student loan assistance exceeding \$5,250 (<i>see instructions</i>)	35	12345678
36	Coerced debt subtraction (<i>see instructions</i>)	36	12345678
37	Consumer enforcement public compensation subtraction (<i>see instructions</i>)	37	12345678
38	Foreign service retirement subtraction (<i>see instructions</i>)	38	12345678
39	Service Employees International Union (SEIU) stipend payment subtraction (<i>see instructions</i>)	39	12345678
40	Nursing Facility Workforce Wage Supplement Program Subtraction (<i>see instructions</i>)	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.