DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 11/13/26

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2024 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 ☐ Part-Year Resident from _____ (MM/DD/YYYY) to _____ (MM/DD/YYYY) State of Residency: _____

Your Spouse: ☐ Full-year Nonresident ☐ Part-Year Resident from _____ (MM/DD/YYYY) to _____ (MM/DD/YYYY) 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	Other Adjustments from Schedule M1NC	**14**		
15	Add lines 1 through 14 for each column	**15**		

If your Minnesota gross income is below $14,575 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 4 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 10 of Schedule M1MB	**24**	
25	Net U.S. bond interest and active military pay received while a nonresident *(add lines 14 and 22 of Schedule M1M)*	**25**	
26	Subtraction for federal section 179 expensing *(from line 11 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 $14,575 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.

2024 Schedule M1NR Instructions

Should I file this schedule?

File this schedule with your Form M1 if you meet the minimum filing requirement and in 2024 you were either a:

- Full-year nonresident of Minnesota
- Part-year resident of Minnesota

See Income Tax Fact Sheets 1, *Residency*; 2, *Part-Year Residents*; and 3, *Nonresidents*, to determine your residency status for Minnesota tax purposes. If you are a full year or part-year nonresident, enter your other state of residency on the "State of Residency" line at the top of this form. If you are married and file a joint federal return, you must file a joint Minnesota return even if only one spouse is a Minnesota resident or has Minnesota income.

You must include Schedule M1NR when you file your return.

What is the minimum filing requirement?

If your gross income assignable to Minnesota is $14,575 or more, you must file Form M1 and Schedule M1NR.

If you are considered a nonresident alien for federal tax purposes, and have gross income of at least $5 assignable to Minnesota, you must file a Minnesota tax return and Schedule M1NR.

What is gross income assignable to Minnesota?

Gross income assignable to Minnesota includes all income you received while a Minnesota resident and income from Minnesota sources while a nonresident, such as income passed through to you from:

- Partnerships (line 39 of Schedule KPI)
- S corporations (line 39 of Schedule KS)
- Estates or trusts (line 48 of Schedule KF)

Gross income is income before any deductions or expenses. Gross income does not include any military pay a Minnesota resident received for military services outside Minnesota.

If your Minnesota gross income is below the minimum filing requirement, and you had tax withheld or paid estimated tax, follow the steps below to complete your Schedule M1NR**:**

1. Complete lines 1-15 of Schedule M1NR.
2. Skip lines 16-26.
3. Enter 0 on line 28.
4. Enter the amount from line 15, column A, on line 29.
5. Complete lines 30-32.

Enter the appropriate amounts from Schedule M1NR on lines 13, 13a, and 13b of Form M1 and include the schedule when you file your return.

If your Minnesota gross income is below the minimum filing requirement, and you are completing Schedule M1NR only to determine your refundable credits:

1. Complete lines 1-27 of Schedule M1NR.
2. Complete line 29 of Schedule M1NR.
3. Use this information to complete the worksheet provided in the instructions for the credits you claim.

If you were a resident of Michigan or North Dakota for all of 2024, do not complete this schedule if your only Minnesota source income is exempt due to reciprocity (see Fact Sheet 4, *Reciprocity*, for more information). Complete Schedule M1NR only if you received income from sources in Minnesota that does not qualify under reciprocity. (Income that is not excluded under reciprocity includes Minnesota source gambling winnings, capital gains, rental income, etc.)

Line Instructions

Round amounts to the nearest whole dollar.

Column A — Enter the appropriate amount from your 2024 federal or Minnesota income tax return. See the instructions for each line.

Line 8, Column A

If you received a 1099-K in error for an item you sold at a loss, reported the 1099-K amount on line 8z and again on line 24z of federal Schedule 1, do not include the amount reported on line 8z of Schedule 1 on line 8 of Schedule M1NR.

Line 11, Column A

If you received the pass-through entity (PTE) tax credit as a shareholder, partner, or beneficiary of an electing pass-through entity, include the portion from line 2 of Schedule M1MB which is passed to you from the electing entity.

Continued

Line 13, Column A — Other required adjustments from Schedules M1M, M1MB, and M1AR

Include the amounts from:

- Line 3 of Schedule M1M
- Line 3 of Schedule M1MB
- Line 5 of Schedule M1MB
- Line 15 of Schedule M1MB (enter as a negative amount)
- Line 6 of Schedule M1MB if you completed Schedule M1AR

Line 14, Column A – Other adjustments from Schedule M1NC

Include the amount from line 23 of Schedule M1NC, *Federal Adjustments*.

Line 22, Column A — Other subtractions from Schedule M1MB

Include the amounts from lines 13, 18, and 19 of Schedule M1MB. Include the amount from line 17 of Schedule M1MB that is related to the Employee Retention Credit.

Column B — Assign income or expenses to Minnesota according to the instructions. If you are a partner, shareholder, or beneficiary, include the amounts from Schedule KPI, KS, or KF and follow the instructions with that schedule.

Line 1, Column B — Wages, Salaries, Tips, etc.

Include wages, salaries, tips, commissions, bonuses, and any other employee compensation received for work performed:

- While a Minnesota resident
- In Minnesota while a nonresident
- In Minnesota in a prior year but received in 2024
- In prior years while a Minnesota resident but deferred to 2024

Do not include on line 1, column B:

- Minnesota wages earned while a resident of Michigan or North Dakota that are covered under a reciprocity agreement
- Military pay received while a nonresident (from line 22 of Schedule M1M, *Income Additions and Subtractions*)
- Wages received as a nonresident military spouse, if you meet certain requirements (see Form M1 instructions)

Line 2, Column B — Interest and Ordinary Dividend Income

Include the interest and dividends you received (or had credited to your account) while you were a Minnesota resident and from Minnesota sources you recognized while a nonresident. Do not include any interest or mutual fund dividends you received from U.S. bonds.

Line 3, Column B — Business Income (loss)

Include:

- Net Business income (or loss incurred) while a Minnesota resident
- From Minnesota sources earned while a nonresident

Line 4, Column B — Capital Gain (loss)

Include net capital gain (or loss) received:

- While a Minnesota resident
- From Minnesota sources while a nonresident

Do not enter a capital loss that exceeds the loss claimed in column A.

Line 5, Column B — IRA Distributions and Pensions and Annuities

Include IRA distributions and pension and annuity payments from lines 4b and 5b of Form 1040 or 1040-SR received while a Minnesota resident.

Line 6, Column B — Net Income from Rents, Royalties, Partnerships, S Corporations, Estates, and Trusts

Include income (or loss):

- Reported on federal Schedule E from rents, royalties, partnerships, S corporations, and estates recognized while a Minnesota resident
- From Minnesota sources recognized while a nonresident

Line 7, Column B — Farm Income (loss)

Include net farm income (or loss incurred):

- While a Minnesota resident
- From a Minnesota farm while a nonresident

Line 8, Column B — Other Income

Include other income you received:

- While a Minnesota resident
- From Minnesota sources, while a nonresident, included on lines 4 and 9 of federal Schedule 1

Line 9, Column B — Interest and Dividends from Non-Minnesota State or Municipal Bonds

Include the interest and dividends you received from non-Minnesota state or municipal bonds while a Minnesota resident.

Line 10, Column B — Bonus depreciation addition from line 1 of Schedule M1MB

Multiply the amount from line 1 of Schedule M1MB by the Minnesota apportionment ratio of the business in 2024. Include the result in column B.

Line 11, Column B

Include the amounts from line 2 of Schedule M1MB passed to you from an electing pass-through entity using the apportionment percentage used to allocate the income of the pass-through entity.

Line 12, Column B — Suspended loss from line 4 of Schedule M1MB

Include the amount from line 4 of Schedule M1MB that is attributed to income earned while a Minnesota resident or from Minnesota sources while a nonresident.

Line 13, Column B — Other required adjustments from Schedules M1M, M1MB, and M1AR

Include the amounts from the lines listed below that are attributable to income earned while a Minnesota resident or from Minnesota sources earned while a nonresident.

- Line 3 of Schedule M1M
- Line 3 of Schedule M1MB
- Line 5 of Schedule M1MB
- Line 15 of Schedule M1MB (enter as a negative amount)
- Line 6 of Schedule M1MB if you completed Schedule M1AR

Line 14, Column B — Other adjustments from Schedule M1NC

Use the following table to determine the net amounts to include in Column B which are reported on Schedule M1NC. If the total is negative, enter the amount in Column B as a negative number.

Line 11	Include the interest income received while a resident of Minnesota.

Line 16, Column B — Certain Business Expenses

Include any business expenses paid:

- While a Minnesota resident
- From income earned as a performing artist or fee-basis government official that you earned in Minnesota while a nonresident
- While teaching as a Minnesota resident or for teaching in Minnesota

If you are a member of the Reserves or National Guard, include any travel expenses paid while a resident and for meetings attended in Minnesota while a nonresident.

Armed Forces Moving Expenses

Of the amount on line 14 federal Schedule 1, include moving expenses paid while a Minnesota resident or attributable to a move into Minnesota.

Line 17, Column B — Pension Plans

To determine your:

- **Minnesota qualified plan contribution deduction:** Multiply your federal qualified plan contribution deduction by the percentage you determined in step 3 of the Worksheet for Line 19, Column B.
- **Minnesota IRA, SEP or SIMPLE plan deduction:** Multiply your deduction by the percentage of your total earned income that is allocable to Minnesota (without lowering your wages for self-employment losses).

  For the purpose of this deduction only, earned income includes wages, self-employment income, and alimony received. Subtract your self-employment tax deduction (federal Schedule SE) from that total.

  If your spouse also worked, determine your spouse's deduction in the same way. Use only your spouse's earned income plus your spouse's federal IRA, SEP, or SIMPLE plan deduction.

Line 18, Column B — Health Savings Account and Archer Medical Savings Account (MSA) Deductions

To determine your deduction amount:

1. Add lines 13 and 23 of federal Schedule 1.

2. Divide your Minnesota earned income by your federal earned income. For the purpose of this deduction only, earned income includes wages, self-employment income, and alimony received.

3. Multiply the results of step 1 and step 2. Enter this amount on line 18, column B.

Line 19, Column B — Self-Employment Tax and Self-Employed Health Insurance

Worksheet for Line 19, Column B

1	Enter the amount from line 3 of your federal Schedule SE	
2	Enter the amount from step 1 allocable to Minnesota	
3	Divide step 2 by step 1	
4	Amount from line 15 of federal Schedule 1	
5	Multiply step 3 by step 4. The result is your Minnesota Self-Employed Tax Deduction.	
6	Line 2 of the worksheet for line 17 of federal Schedule 1 or line 14 of the federal Form 7206 Self Employed Health Insurance deduction	
7	Enter the amount from step 6 allocable to Minnesota	
8	Divide step 7 by step 6	
9	Amount from line 17 of federal Schedule 1	
10	Multiply step 8 by step 9. The result is your Minnesota Self-Employed Health Insurance Deduction.	
11	Add steps 5 and 10. Enter here and on line 19, column B	

Line 20, Column B — Deductions for Alimony Paid and Student Loan Interest

Part-year residents: Add the following items and enter the same total on line 20, columns A **and** B:

- Alimony paid while a Minnesota resident included on line 19a of federal Schedule 1
- The portion of your student loan interest deduction (line 21 of federal Schedule 1) that represents interest paid while a Minnesota resident

Nonresidents: Enter zero on line 20, columns A and B.

Line 21, Column B — Penalty on Early Withdrawal of Savings

Enter the penalty on early withdrawal you paid while a Minnesota resident.

Line 22, Column B — Other Subtractions from Schedule M1MB

Multiply the amounts from lines 13, 18, and 19 of Schedule M1MB by the Minnesota apportionment ratio of the business in 2024. Include the result on line 22, Column B. Include the amount from line 17 of Schedule M1MB that is related to the Employee Retention credit by using the Minnesota apportionment ratio of the business.

Line 24, Column B — Subtraction for federal bonus depreciation

Multiply the amount from line 10 of Schedule M1MB by the Minnesota apportionment ratio of the business in 2024. Include the result in column B.

Line 25, Column B — Net U.S. Bond Interest and Active-Duty Military Pay Received by a Nonresident

The net amount of U.S. bond interest and active-duty military pay you received as a nonresident is not included in column B of lines 1 or 2. Do not subtract these amounts on line 27, column B.

Line 26 — Section 179 Subtraction

Multiply the amount from line 11 of Schedule M1MB by the Minnesota apportionment ratio of the business in 2024. Include the result in column B.

Line 30

The result on line 30 is the percentage of Minnesota income to federal income.