



2023 Schedule M1M, Income Additions and Subtractions

Complete this schedule to determine line 2 and line 7 of Form M1.

Your Fir	st Name and Initial	Your Last Name	Your Social Security Number			
Additions to Income						
	Interest from municipal bonds of another state or its governmental units included on line 2a of federal Form 1040					
2	Federally tax-exempt dividends from	mutual funds investing in bonds of another state				
	_	n line 2a of federal Form 1040	2 ■			
3	·	eturn attributable to income not taxed				
	by Minnesota (other than interest or	mutual fund dividends from U.S. bonds)	3 🔳			
4	Capital gain portion of a lump-sum d	istribution (from line 6 of federal Form 4972; enclose Form 4972)	4 🔳			
5	Addition from line 7 of Schedule M18	HOME (enclose Schedule M1HOME)	5 ■			
6	Distributions from higher education s	savings accounts used for K-12 tuition (see instructions)	.6 ■			
7	This line intentionally left blank		7 🔳			
8	This line intentionally left blank		8 🔳			
9	This line intentionally left blank		9 ■			
10	Add lines 1 through 9. Enter the total	here and on line 2 of Form M1	10			
	otractions from Income					
11	If you are not filing Schedule M1SA, a					
	were more than \$500, see instruction	ns	11 🛮			
12	Social Socurity bonofit subtraction (d	etermine from worksheet in instructions)	12 ■			
13		r qualifying children in grades K–12 (see instructions)	12 -			
13		ild on the line below	13 ■			
14	Net interest or mutual fund dividend	s from U.S. bonds (see instructions)	14 🔳			
15	Subtraction for contributions to a qua	alified education savings plan (enclose Schedule M1529)	15 🔳			
16	Subtraction for persons age 65 or old	er, or permanently and totally disabled (enclose Schedule M1R)	16 🔳			
17	Railroad Retirement Board benefits (see instructions)	17 🔳			
18	If you are a resident of Michigan or N	orth 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	18			
	Place an X in one box to indicate to	• • •				
		ng 2023 North Dako				
19		r American Indians (see instructions)	19 🔳			
20		ved for services performed while a Minnesota				
	resident, to the extent the income is	federally taxable. If you received a military pension, see line 25	20 🔳			
	Minimum Markey 10	and accomplete Contratantian	24 =			
21	iviinnesota National Guard members	s and reservists: See instructions	∠1 ■			

2023 M1M, page 2



22	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 25	22 ■	
23	Organ donor subtraction (see instructions)	23 ■	
24	Volunteer mileage reimbursement subtraction	24 ■	
25	Subtraction for military pensions or other military retirement pay (see instructions)	25 ■	
26 27	Post-service education awards received for service in an AmeriCorps National Service program Subtraction for interest earned from a designated first-time homebuyer savings account		
	(enclose Schedule M1HOME)	27 ■	
28	Subtraction for discharge of indebtedness of educational loans (see instructions)	28 ■	
29	Qualified retirement benefits subtraction (see instructions).	29 ■	
30	Subtraction for damages received under sexual harassment or abuse claims (see instructions)	30 ■	
31	Subtraction for long-term service and support workforce incentive grants (see instructions)	31 ■	
32	Subtraction for Nursing Facility Workforce Incentive Grants (see instructions)	32 ■	
33	Subtraction for one-time refund for tax year 2021	33 ■	
34	This line intentionally left blank	34 ■	
35	Add lines 11 through 34. Enter the total here and on line 7 of Form M1	35	

You must include this schedule with your Form M1.