

2023 Schedule M1SA Instructions

Should I file this schedule?

Complete and file Schedule M1SA, *Minnesota Itemized Deductions*, to claim itemized deductions on your Minnesota income tax return. Generally, you will benefit more by filing Schedule M1SA if your itemized deductions are more than your standard deduction. Use the Standard Deduction Table to determine your standard deduction.

You may file Schedule M1SA even if you did not file federal Schedule A. If you filed federal Schedule A, you will use many of the amounts on that schedule for Schedule M1SA.

If you filed federal Form 1040-NR you are not eligible for the standard deduction unless a U.S. tax treaty allows it. You may still qualify for certain Minnesota itemized deductions such as charitable contributions, casualty and theft losses, and certain miscellaneous deductions. If you entered amounts on lines 2 through 7 of Form 1040-NR, Schedule A, see instructions for lines 15 through 19 and line 24 of this schedule to determine your Minnesota itemized deductions.

Note: If you are Married Filing Separately and your spouse itemizes deductions on their Minnesota return, you must also itemize deductions.

Standard Deduction Table

Check the boxes that apply to you and your spouse. If you are Married Filing Separately, check boxes only for your own status, unless your spouse has no gross income and cannot be claimed as a dependent.

You: 65 or older blind **Your Spouse:** 65 or older blind

Filing status	Boxes Checked Above	Standard Deduction
Single:	0	\$ 13,825
	1	15,675
	2	17,525
Married Filing Jointly or Qualifying Surviving Spouse:	0	\$ 27,650
	1	29,100
	2	30,550
	3	32,000
Married Filing Separately:	0	\$ 13,825
	1	15,275
	2	16,725
	3	18,175
Head of Household:	0	\$ 20,800
	1	22,650
	2	24,500

Line Instructions

Line 1 — Medical and Dental Expenses

If you filed federal Schedule A and entered an amount on line 1, enter that amount on line 1 of Schedule M1SA. If you did not file Schedule A or enter an amount on line 1 of Schedule A, enter the total of your medical and dental expenses after you reduce these expenses by any payments received from insurance or other sources.

Examples of Medical and Dental Payments You Can Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care insurance contracts. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on federal Schedule 1, line 17. You cannot deduct insurance premiums paid with pretax dollars because the premiums are not included in box 1 of your federal Form W-2. If you are a retired public safety officer, you cannot deduct any premiums to the extent you paid for them with a tax-free distribution from your retirement plan.

Limit on long-term care premiums you can deduct	
If the person was, at the end of 2023, age	Then the most you can deduct is
40 or under	\$480
41-50	\$890
51-60	\$1,790
61-70	\$4,770
71 or older	\$5,960

- Prescription medicines or insulin.
- Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
- Nursing help (including your share of the employment taxes paid). If you paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Qualified long-term care services.
- The supplemental part of Medicare insurance (Medicare Part B).
- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and any prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, and the cost to maintain them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care provided by a physician in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Ambulance service and other travel costs to get medical care. If you used your own vehicle to go to and from a place to receive care, you can claim 22 cents per mile, or what you actually spent for gas and oil. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

Continued