



2019 Schedule M1M, Income Additions and Subtractions

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

Your First Name and Initial	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** ■ _____
- 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** ■ _____
- 3 Federal bonus depreciation addition (determine from worksheet in the instructions) **3** ■ _____
- 4 Federal section 179 expensing addition (determine from worksheet in the instructions) **4** ■ _____
- 5 State income taxes passed through to you as a partner of a partnership, a shareholder of an S corporation, or a beneficiary of a trust (see instructions) **5** ■ _____
- 6 Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds) **6** ■ _____
- 7 Foreign-derived intangible income deduction under section 250 of the Internal Revenue Code (see instructions). **7** ■ _____
- 8 Suspended loss from 2001 through 2005 or 2008 through 2018 on your federal return that was generated by bonus depreciation (determine from worksheet in the instructions) **8** ■ _____
- 9 Capital gain portion of a lump-sum distribution (from line 6 of federal Form 4972; enclose Form 4972) **9** ■ _____
- 10 Net operating loss carryover adjustment (see instructions) **10** ■ _____
- 11 Addition from line 5 of Schedule M1HOME (enclose Schedule M1HOME) **11** ■ _____
- 12 Accelerated recognition of nonresident installment sales (enclose Schedule M1AR) **12** ■ _____
- 13 Distributions from higher education savings accounts used for K-12 tuition (see instructions). **13** ■ _____
- 14 This line intentionally left blank. **14** ■ _____
- 15 This line intentionally left blank. **15** ■ _____
- 16 Addition from Line 10 of Schedule M1NC. **16** ■ _____
- 17 Add lines 1 through 16. Enter the total here and on line 2 of Form M1 **17** _____

Subtractions from Income

- 18 Net interest or mutual fund dividends from U.S. bonds (see instructions) **18** ■ _____
- 19 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: **19** ■ _____
- 20 If you are not filing Schedule M1SA, and your charitable contributions were more than \$500, see instructions. **20** ■ _____
- 21 Subtraction for federal bonus depreciation added back to Minnesota taxable income in 2014 through 2018 (determine from worksheet in the instructions) **21** ■ _____
- 22 Subtraction for federal section 179 expensing added back to Minnesota taxable income in 2014 through 2018 (see instructions) **22** ■ _____



- 23 Subtraction for persons age 65 or older, or permanently and totally disabled (enclose Schedule M1R) . . . 23 ■ _____
- 24 Railroad Retirement Board benefits (see instructions) 24 ■ _____
- 25 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 25 ■ _____
 - Place an X in one box to indicate the reciprocity state of which you were a resident during 2019 Michigan North Dakota
- 26 American Indians: Total amount earned on an Indian reservation while living on the reservation, to the extent the income is federally taxable 26 ■ _____
- 27 Federal active duty military pay received for services performed while a Minnesota resident, to the extent the income is federally taxable. Do not include military pensions. See line 32 if you received a military pension or other military retirement pay. 27 ■ _____
- 28 If you are a member of the Minnesota National Guard or other reserve component in Minnesota, see instructions 28 ■ _____
- 29 If you are a resident of another state, enter your federal active service military pay, to the extent the income is federally taxable. Do not include military pensions. See line 32 if you received a military pension or other military retirement pay 29 ■ _____
- 30 If you, your spouse (if filing a joint return), or your dependent donated all or part of a human organ, enter your unreimbursed expenses for travel and lodging and for any lost wages net of sick pay (see instructions) 30 ■ _____
- 31 Disallowed section 280E expenses of medical cannabis manufacturers (see instructions) 31 ■ _____
- 32 If you received a military pension or other retirement military pay computed under U.S. Code, title 10, see instructions 32 ■ _____
- 33 Portion of the gain from the sale of your farm property if you were insolvent at the time of the sale (determine from worksheet in the instructions) 33 ■ _____
- 34 Post-service education awards received for service in an AmeriCorps National Service program 34 ■ _____
- 35 Net operating loss carryover adjustment (see instructions) 35 ■ _____
- 36 Subtraction for prior addback of reacquisition of business indebtedness income included in federal taxable income (see instructions) 36 ■ _____
- 37 Subtraction for railroad maintenance expenses 37 ■ _____
- 38 Subtraction for contributions to a qualified education savings plan (enclose Schedule M1529) 38 ■ _____
- 39 Social Security benefit subtraction (determine from worksheet in instructions) 39 ■ _____
- 40 Subtraction for interest earned from a designated first-time homebuyer savings account (enclose Schedule M1HOME). 40 ■ _____
- 41 Subtraction for discharge of indebtedness of educational loans (see instructions) 41 ■ _____
- 42 Income from sale of partnership interest after claiming accelerated recognition in a prior year (see instructions) 42 ■ _____
- 43 Deferred foreign income recognized under section 965 of the Internal Revenue Code 43 ■ _____
- 44 Global intangible low-taxed income included in gross income under section 951A of the Internal Revenue Code. 44 ■ _____
- 45 Subtraction from Line 10 of Schedule M1NC. Enter as a positive number. 45 ■ _____
- 46 Add lines 18-45. Enter the total here and on line 7 of Form M1. 46 _____

You must include this schedule with your Form M1.