



# 2023 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 \_\_\_\_\_

**Minnesota Residency** (Place an X in one box and enter other state of residency)

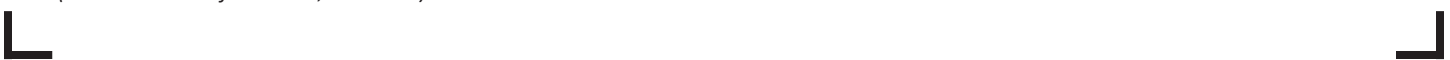
You:  Full-year Nonresident  Part-Year Resident from \_\_\_\_\_ to \_\_\_\_\_ Other State of Residency: \_\_\_\_\_  
(MM/DD/YYYY) (MM/DD/YYYY)

Your Spouse:  Full-year Nonresident  Part-Year Resident from \_\_\_\_\_ to \_\_\_\_\_ Other State of Residency: \_\_\_\_\_  
(MM/DD/YYYY) (MM/DD/YYYY)

	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 9 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 This line intentionally left blank . . . . .	14	■	
15 Add lines 1 through 14 for each column . . . . .	15	■	

**If your Minnesota gross income is below \$13,825 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		





- 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 Social Security benefit from line 12 of Schedule M1M (see instructions). . . . . 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 \$13,825 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.

