



Schedule M1M, Income Additions and Subtractions 2016

Sequence #3

Complete this schedule to determine line 3 and line 6 of Form M1.

Your First Name and Initial

Last Name

Your Social Security Number

Additions to Income

- 1 Itemized deduction limitation for taxpayers with an adjusted gross income which exceeds \$184,850 (\$92,425 if married filing separate) 1
- 2 Personal exemption phase out for taxpayers with an adjusted gross income that exceeds the applicable threshold (see instructions) 2
- 3 Interest from municipal bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A 3
- 4 Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A 4
- 5 Federal bonus depreciation addition (determine from worksheet in the instructions) 5
- 6 Federal section 179 expensing addition (determine from worksheet in the instructions) 6
- 7 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) 7
- 8 Domestic production activities deduction (from line 35 of federal Form 1040) 8
- 9 Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds) 9
- 10 Fines, fees and penalties federally deducted as a trade or business expense (see instructions) 10
- 11 Suspended loss from 2001 through 2005 or 2008 through 2015 on your federal return that was generated by bonus depreciation (determine from worksheet in the instructions) 11
- 12 Capital gain portion of a lump-sum distribution (from line 6 of federal Form 4972; enclose Form 4972) 12
- 13 Net operating loss carryover adjustment (see instructions) 13
- 14 This line intentionally left blank 14
- 15 Add lines 1 through 14. Enter the total here and on line 3 of Form M1 15

Subtractions From Income

- 16 Net interest or mutual fund dividends from U.S. bonds (see instructions) 16
- 17 Education expenses you paid for your qualifying children in grades K-12 (see instructions)
Enter the name and grade of each child: 17
- 18 If you did not itemize deductions on your federal return and your charitable contributions were more than \$500, see instructions 18
- 19 Subtraction for federal bonus depreciation added back to Minnesota taxable income in 2011 through 2015 (determine from worksheet in the instructions) 19
- 20 Subtraction for federal section 179 expensing added back to Minnesota taxable income in 2011 through 2015 (see instructions) 20
- 21 Subtraction for persons age 65 or older, or permanently and totally disabled (enclose Schedule M1R) 21
- 22 Benefits paid by the Railroad Retirement Board (see instructions) 22



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23 If you are a resident of a reciprocity state 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 less than zero, enter zero 23 █

- Place an X in one box to indicate the reciprocity state of which you were a resident during 2016

Michigan:

North Dakota:

24 American Indians: Total amount earned on an Indian reservation while living on the reservation, to the extent the income is federally taxable 24 █

25 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 30 if you received a military pension or other military retirement pay. 25 █

26 If you are a member of the Minnesota National Guard or other reserve component in Minnesota, see instructions 26 █

27 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 30 if you received a military pension or other military retirement pay 27 █

28 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) 28 █

29 Income taxes paid to a subnational level of a foreign country other than Canada (determine from worksheet in the instructions) 29 █

30 If you received a military pension or other retirement military pay computed under Title 10 (see instructions) 30 █

31 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) 31 █

32 Post service education awards received for service in an AmeriCorps National Service program 32 █

33 Net operating loss (NOL) carryover adjustment (see instructions) 33 █

34 Subtraction for prior addback of reacquisition of business indebtedness income included in federal taxable income (see instructions) 34 █

35 Subtraction for railroad maintenance expenses 35 █

36 If you filed federal Schedule A and your limited itemized deductions are less than your standard deduction, see instructions. 36 █

37 This line intentionally left blank 37 █

38 This line intentionally left blank 38 █

39 This line intentionally left blank 39 █

40 Add lines 16 through 39. Enter the total here and on line 6 of Form M1 40

You must include this schedule with your Form M1.