

NoRTH International Tax Clinic

DIY-Taxes using TaxSlayer

An IRS FSA (Facilitated Self-Assistance) Tax Clinic

This guide is intended to assist in preparing tax year 2025 federal and Minnesota income tax returns for nonresident aliens.

This special circumstances guide covers:

Minnesota Income Tax Returns

IRS Required Disclosures

Your
Civil Rights
are
PROTECTED

Sus Derechos Civiles
están **PROTEGIDOS**



In accordance with federal law and the Department of the Treasury – Internal Revenue Service policy, discrimination against taxpayers on the basis of race, color, national origin (including limited English proficiency), disability, sex (in education programs or activities), age or reprisal is prohibited in programs and activities receiving federal financial assistance.

Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency may request language assistance to access service.

De acuerdo con la ley federal y la política del Departamento del Tesoro - Servicio de Impuestos Internos, la discriminación contra los contribuyentes basada en raza, color, origen nacional (incluso el dominio limitado del inglés), discapacidad, género (en los programas educativos o actividades), edad o represalia, está prohibida en los programas o actividades que reciben asistencia financiera federal.

Los contribuyentes con una discapacidad pueden solicitar acomodo razonable y contribuyentes con un dominio limitado del inglés podrán solicitar asistencia con el idioma para tener acceso al servicio.

**Operations Director,
Civil Rights Division**
Internal Revenue Service
Room 2413
1111 Constitution Avenue, NW
Washington, DC 20224



If a taxpayer believes he or she has been discriminated against, a written complaint should be sent to the address referenced within. For all other inquiries concerning taxpayer civil rights, contact us at the mailing address or e-mail us at edi.civil.rights.division@irs.gov

Do not send tax returns or other tax-related information to the Civil Rights Division office or e-mail address.

Si un contribuyente cree que él o ella ha sido discriminado, debe enviar una queja por escrito al IRS, a la dirección de referencia. Para todas las demás consultas relacionadas a los derechos civiles del contribuyente, comuníquese a la dirección que aparece a la izquierda o envíenos un correo electrónico a edi.civil.rights.division@irs.gov

No envíe declaraciones de impuestos u otra información que no esté relacionada con los derechos civiles, a la oficina de la División de Derechos Civiles o al correo electrónico.

VITA/TCE Free Tax Programs

The mission of these programs is to provide free basic tax return preparation for low-to-moderate income and elderly taxpayers. This also includes taxpayers with disabilities, limited English proficiency and the Military.

Volunteers participating in these programs must sign a Form 13615, Volunteer Standards of Conduct Agreement - VITA/ TCE Programs. These agreements require them to provide high quality service and uphold the highest ethical standards.

While the IRS is responsible for providing oversight requirements to Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, these sites are operated by IRS-sponsored partners who manage IRS-required site operations and volunteer ethical standards. In addition, the locations of these sites may not be in or on federal property.

To report unethical behavior to IRS, e-mail us at wj.voltax@irs.gov



Programas de Impuestos Gratuitos Ofrecidos por VITA/TCE

El Servicio de Impuestos Internos (IRS, por sus siglas en inglés), patrocina los programas de Asistencia Voluntaria al Contribuyente para la preparación de los Impuestos sobre el ingreso (VITA, por sus siglas en inglés), y el de Asesoramiento Tributario para las Personas de Edad Avanzada (TCE, por sus siglas en inglés).

La misión de estos programas es proporcionar la preparación gratuita de las declaraciones de impuestos sencillas a los contribuyentes de ingresos bajos a moderados y contribuyentes de edad avanzada. Esto incluye también a los contribuyentes con discapacidades, aquéllos con dominio limitado del inglés y la milicia.

Aunque el IRS es responsable de proporcionar los requisitos de supervisión para los programas de Asistencia Voluntaria al Contribuyente (VITA) y de Asesoramiento Tributario para las Personas de Edad Avanzada (TCE), estos sitios son operados por socios patrocinados por el IRS que administran las operaciones requeridas por el sitio y los estándares de ética de los voluntarios. Además, es posible que las ubicaciones de estos sitios no estén en la propiedad federal.

Los voluntarios que participan en estos programas, tienen que firmar el Formulario 13615, Volunteer Standards of Conduct Agreement - VITA/ TCE Programs (Acuerdo de los estándares de conducta de los voluntarios de los programas de VITA/TCE), en inglés. Estos acuerdos exigen que ellos proporcionen un servicio de alta calidad y mantengan los más altos estándares éticos.

Para denunciar un comportamiento no ético al IRS, envíenos un correo electrónico a wj.voltax@irs.gov

WARNING!

- The TaxSlayer software is not “smart”!
 - Just because you can create a return that shows a particular amount of tax owed or a refund, or any number in any particular spot, does NOT mean that the return is correct.
- It is your responsibility to correctly prepare your tax return.
 - When you sign to send it in, you are signing under penalties of perjury that the return is true, correct, and complete.
 - We have provided aides to assist you in this process, and opportunities to talk to trained volunteers about how to prepare your return, but ultimately it is up to you to ensure that your return is correct.
 - As an IRS VITA clinic, the volunteers and organizations who assist you are not liable for any incorrect information in your return.
 - If the return you prepare is incorrect, YOU will be responsible for any additional tax, interest, or penalties that you may owe the IRS or any other tax authorities.

Tax Process Overview

Create a personalized guide and you'll only get the steps and pages that you need to prepare and file your federal and state tax returns!

Nonresidents

- Get Ready
 - Gather your income documents
 - Confirm your return is in scope
- Do Your Taxes
 - Option 1: Create and use a Personalized Guide
 - Create your personalized guide
 - Prepare your return
 - File your return
 - Option 2: Use tools, basic, and special circumstances guides
 - Confirm your federal tax residency status for 2023
 - Determine if you need to file a tax return
 - Determine your treaty benefits
 - Determine which scenarios apply to you
 - Prepare your return using a basic scenario
 - Update your return with any special circumstances scenarios
 - File your return

Residents

- Get Ready
 - Gather your income documents
 - Confirm your return is in scope
- Do Your Taxes
 - Option 1: Go straight to TaxSlayer, and use their built-in guide
 - Option 2: Create and use a Personalized Guide (coming soon).



You should be here in the tax process

Special Circumstances Scenarios

This guide is based upon instructions provided by The NonResident Tax Help Group (NoRTH), <https://www.nrtaxhelp.org/>. Free membership through site for assistance with other state returns.

- We have broken out our state tax return preparation into separate guides. We have guides for the following states:
 - Minnesota, Pennsylvania, North Carolina, California, Maryland, Wisconsin, Ohio
- The following scenarios are intended to expand the federal and state tax return preparation process for nonresident aliens who have the following special circumstances:
 - Minnesota Property Tax Refund
 - Working in multiple states
 - Investment transactions – Interest, Dividends, Capital Gains
 - Wage Income with No 1042-S, or Your Treaty Benefits DO NOT MATCH
 - Scholarship or Fellowship Income Not Reported on a 1042-S
 - Charitable Contributions
 - Student Loan Interest
 - Dependents
 - IRA/401(k) Distributions
- **If one or more of these special circumstances applies to you, FIRST complete this basic scenario, and THEN complete the guides for any special circumstances that apply.**

Out of Scope Income & Situations

- **Income over \$89,000**
 - Note: this is a software limit, and you won't be able to prepare a return if your income is over this amount.
- Some state income tax returns. We support MN, CA, PA, NC, MD, OH, and WI returns.
 - The software supports all of the other states, but we can't help you do them.
- Treaty benefits for income types other than wages, scholarships, dividends, and capital gains
- Self-employment Income (1099-NEC or 1099-MISC)
 - Per IRS rules, we can help with this for residents, but not for nonresident aliens. Here is a free resource that may help you no matter your federal tax residency status: [Self Employment Tax Guide from My Free Taxes](#)
- Income earned outside of the U.S.
- Amended Returns
- Prior Year (2025 or earlier) Returns
- Cryptocurrency or other digital assets

- If you have a type of income that is out of scope you can still use TaxSlayer to prepare your return, but we will not be able to provide guidance about the out of scope income.
- You can find reference materials for preparing your federal return / reporting out of scope income here:
 - <https://www.irs.gov/>

Minnesota State Income Tax Return

- Minnesota honors federal tax treaties, so any federal tax exemptions will apply to your state return as well.
- If you worked in Minnesota
 - You are required to complete a Minnesota Income Tax Return
 - Your employer *should* have reported your Minnesota income on your W-2 with MN information in boxes 15, 16, 17
- You will also owe Minnesota tax on taxable scholarships you receive from Minnesota sources
- If you worked in another state
 - Your employer *should* have reported your income earned in another state on your W-2 with that state's information in boxes 15, 16, 17.
- If the above is all true, then you can follow these instructions for preparing your Minnesota return.
 - If it is not, contact us at (see the support email address on your "Get Help" page). Ideally your employer should correctly report your wages on your W-2. We can walk you through your situation and options if you think there are errors on your W-2 form(s).

Before we get back into TaxSlayer, there is one important step you need to complete.

- You must determine your MN residency for 2025 .
 - We have provided a Minnesota Residency worksheet to help you determine your MN residency. See the next 3 slides for a review.
 - Once completed, print / save a copy for your records!
- There are 3 MN residency status options:
 - Full year MN resident
 - Part year MN resident
 - MN nonresident

Minnesota Residency Test

- Which MN residency status you have will depend on the amount of time you spent in Minnesota, and your living situation during the year.
 - Did you spend at least 183 days in Minnesota?
 - Any part of a day counts as a whole day
 - Did you (or your spouse, if married) rent, own, occupy, or maintain an abode?
 - An abode is residence in Minnesota suitable for year-round use that is equipped with its own cooking and bathing facilities

Living in a school's residence hall or on-campus housing is not an abode.

MN Residency Status Options

- **To be considered a nonresident of MN:**

- You were present in the state of MN for less than 183 days during 2025

- **OR Most students living on-campus AND < 183 days OR > 183 days are nonresident of MN.**

- You were present in the state of MN for at least 183 days during 2025

- **AND**

- You (and your spouse, if married) did not rent, own, maintain, or occupy an abode at any point during the entire year Campus housing not normally considered an abode.

- **To be a considered a part-year resident of MN:**

- You were present in the state of MN for at least 183 days during 2025

- **AND** If you sublease your rental and store your things there, you are PY or FY resident of MN.

- You or your spouse rented, owned, maintained, or occupied an abode for some part of the year Campus housing not normally considered an abode.

- **To be a considered a full-year resident of MN:**

- You were present in MN for at least 183 days during 2025

- **AND** If you sublease your rental and store your things there, you are PY or FY resident of MN.

- You or your spouse rented, owned, maintained, or occupied an abode for the entire year

Campus housing not normally considered an abode.

You can use this table to help you determine your MN residency during 2023:

| Start Date | End Date | U.S. State or Country where you lived | Was where you lived an abode – cooking, bathing, sleeping, & facilities (Y/N)? | If not MN, did you still maintain a MN residence that was an abode (Y/N)? | # Days | Nonresident or Resident (N/R) |
|------------|------------|---------------------------------------|--|---|--------|-------------------------------|
| 1/1/2023 | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | 12/31/2023 | | | | | |
| | | | | | 365 | |

How to fill out this table:

1. For the calendar year 2023 you need to document where you were physically present, and what your living situation was.
 - a. Enter the start and end date for each period of time where you were in a different living situation. Do not double count days – the next start date will be the day after the prior end date.
 - b. Enter where you were living in that period – which state if you were in the U.S., or the country if you were outside of the U.S.
 - c. Indicate if where you lived was an abode (cooking, bathing, sleeping facilities). Note that dorms are not usually an abode because they do not contain cooking or bathing facilities within the room.
 - d. If you were not living in Minnesota for that period, did you still maintain (rent, own, occupy) a MN residence that was an abode?
 - e. Count the number of days you were living in that particular situation. Your days should total to 365.
2. For each period you were either a MN resident or a MN nonresident. Fill out the final column with R / N to indicate your status during that period.
 - a. If you were physically present in MN for less than 183 days during 2023, you were a nonresident for all periods you were present, no matter if you lived in an abode or not.
 - b. If you were physically present in MN for more than 183 days during 2023, then you were a resident for any periods where you lived in an abode in MN, or you maintained an abode in MN (even if you were not present in MN during that period).
3. Determine your Minnesota residency by looking at the N/R column entries
 - a. If you were a MN nonresident for all periods, you are a MN nonresident for the year.
 - b. If you were a MN nonresident for some periods, and a MN resident for some periods, you are a MN part-year resident.
 - c. If you were a MN resident for all periods – the entire calendar year – you are a MN full year resident.

What effect does MN Residency Status have?

- **To be considered a nonresident of MN:**

- You were present in the state of MN for less than 183 days during 2023
- **OR**
- You were present in the state of MN for at least 183 days during 2023
- **AND**
- You (and your spouse, if married) did not rent, own, maintain, or occupy an abode at any point during the entire year

Pay MN tax on income from MN sources while a nonresident

- **To be a considered a part-year resident of MN:**

- You were present in the state of MN for at least 183 days during 2023
- **AND**
- You or your spouse rented, owned, maintained, or occupied an abode for some part of the year

- **To be a considered a full-year resident of MN:**

- You were present in MN for at least 183 days during 2023
- **AND**
- You or your spouse rented, owned, maintained, or occupied an abode in MN for some part of the year

Pay MN tax on all US income* earned while a MN resident

Minnesota Return Preparation

- You know what your MN residency status is:
 - Full Year Resident
 - Part Year Resident
 - Nonresident
- You know the impact of your residency status – what income Minnesota will tax
 - Minnesota source income while you are a nonresident
 - All federally taxable income while you are a resident
- You are ready to go back into TaxSlayer, and then go to your residency section in this guide for instructions on how to prepare your MN tax return.

Accessing TaxSlayer – Make sure the link takes you here.

Note: The first series of steps you need to do all in one go, so don't stop until we say that you can save and exit.

Welcome to the TaxSlayer VITA/TCE self-prep kiosk

- No current year preparation or electronic filing Fees
- Unlimited current year states
- Access to prepare and e-file 1040-NR
- Access to prepare and e-file 1040PR

For assistance while completing your return, please contact the free tax assistance program where you received the referral link to this software. They have IRS-certified specialists available to assist you.

Click the Continue button to create a new account or login with an existing account.



Do NOT go to the main TaxSlayer website to create your account!
Your only option on that site will be to pay for your return.
You **MUST** use the link in the Do Your Taxes page of the member website.

You will not be charged a fee if you are using the proper link, or you will have to delete your account start your return again .

Log into your TaxSlayer account



Log in

Need a TaxSlayer account? [Create account.](#)

Username

A text input field for the username, with a blue arrow pointing to it from the left. The field is empty and has a small icon of a speech bubble with a '1' inside on the right side.

Password

A password input field, with a blue arrow pointing to it from the left. The field is empty and has a small icon of a speech bubble with a '1' inside on the right side.

[Forgot Username](#) | [Forgot Password](#)

A green rectangular button with the text 'LOG IN' in white, bold, uppercase letters. The button is circled with a thick blue oval.

By clicking you agree to our [Privacy Policy](#) and [License Agreement](#).

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You should have a federal return. You might not have any state returns.

Welcome back! Let's finish your 2025 tax return.



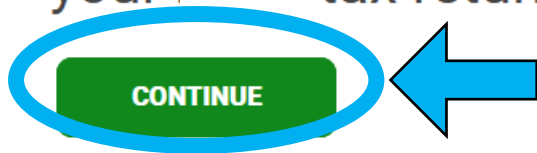
| RETURN | STATUS | REFUND AMOUNT |
|---------|-----------|---------------|
| Federal | Created ⓘ | \$42.00 |

Welcome back! Let's finish your 2025 tax return.



| RETURN | STATUS | REFUND AMOUNT |
|-----------|-----------|---------------|
| Federal | Created ⓘ | -\$11.00 |
| Minnesota | Created ⓘ | \$0.00 |

Welcome back! Let's finish your 2025 tax return.



| RETURN | STATUS | REFUND AMOUNT |
|-----------|-----------|---------------|
| Federal | Created ⓘ | -\$11.00 |
| Minnesota | Created ⓘ | \$0.00 |

If you aren't already there, click on the state section

The screenshot shows the TaxSlayer website interface. On the left is a dark sidebar menu with the following items: 'My Account', 'Basic Information', 'Federal', 'Health Insurance', 'State', 'Summary/Print', and 'E-file'. The 'State' item is circled in blue, and a blue arrow points to it from the right. The main content area is titled '2022 | AMERICAN PLEDGE' and 'State Return'. It features a yellow warning box with an exclamation mark icon and the text: 'If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.' Below this is a button labeled '+ Add Another State Return'. A card for 'Minnesota Resident' is displayed, with a '+ Property Tax Refund' option and a three-dot menu icon. A green 'CONTINUE' button is at the bottom right. The footer contains the text 'Copyright © 2023 TaxSlayer | Privacy Policy'.

State Return



If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

+ Add Another State Return

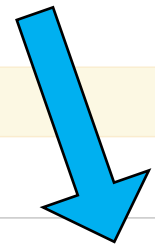
Minnesota
NonResident

+ Property Tax Refund



CONTINUE

Click here to delete this state.



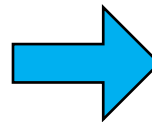
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Are you sure that you want to delete this State Return?

Minnesota State Return

You will have to re-enter this information if you later decide to include this on your return.

CANCEL



DELETE

TaxSlayer might skip this slide and the next one, and jump straight into asking about your Minnesota Residency



Let's get started on your state return

We'll transfer your information from your federal to your state return automatically, so this should be quick! You'll enter some state-specific information, and we'll help you find all possible tax breaks.

If you qualify for a free federal return, you can file a free state return for the following states:

Arkansas, Arizona, Dist of Columbia, Georgia, Iowa, Idaho, Indiana, Kentucky, Massachusetts, Michigan, Minnesota, Missouri, Mississippi, Montana, North Carolina, North Dakota, New York, Oregon, Rhode Island, South Carolina, Virginia, Vermont, West Virginia

Returns for all other states are \$0.00

BACK

[Skip state return](#)

GET STARTED

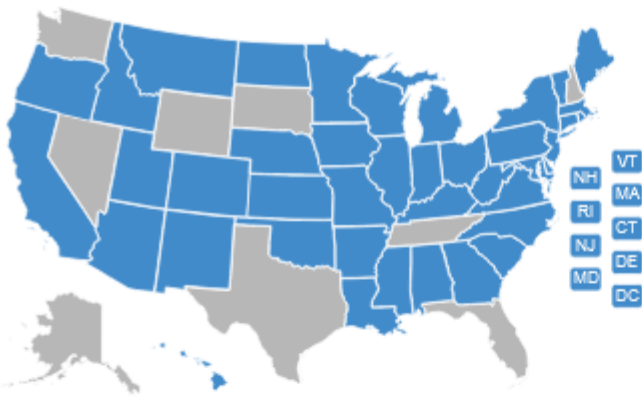
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Select your State Return

Please select the state that you would like to complete below.

Only states that accept tax returns for which you have not already created a state tax return are listed here. The following states **do not** have individual income tax returns:

Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming

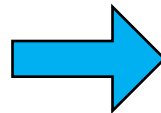


Choose State
- Please Select -



Select Minnesota or click MN on the map

CANCEL



CONTINUE

TaxSlayer might skip this slide, and jump straight into asking about your Minnesota Residency

These definitions aren't completely right for nonresident alien returns. Use the residency you determined earlier in pgs 10-13.

Select your Minnesota Return Residency

1. Generally new students and those that live on-campus are Non-Resident of MN full-year or part-year.
2. If you live off-campus in rental you are part-year or full-year resident of MN.

Please choose a return type

- Resident:** You are a Resident if Minnesota was your domicile for the entire year OR you owned, rented or leased a home in Minnesota for the year AND spent more than 183 days in the state.
- Part Year:** You are a Part Year Resident if you moved your permanent home into or out of Minnesota during the tax year.
- Non-Resident:** You are a Non-Resident of Minnesota if you are a resident of another state and you have spent less than 183 days in Minnesota during the tax year. Non-resident applies mostly to new students to Mac or those that live on-campus.

Select your MN residency

CANCEL

CONTINUE

Minnesota State Income Tax Return for MN Full Year Resident

As a MN full year resident you will pay MN tax on all federally taxable income received during **2025**

This includes all wages earned in the U.S. no matter what state you were in when you earned them, and all scholarships / fellowships from organizations in the U.S.

If you are a MN Part Year or MN Nonresident, skip to that section



If MN Part Year resident go to pg. 35.

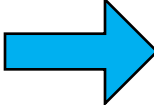

If MN Nonresident go to pg. 48.

Minnesota Return

You can choose to designate \$5 per taxpayer to the State Elections Campaign below. This designation does NOT reduce your refund or increase your tax.

If you would like to designate \$5 to the State Election Campaign, select your party of choice. If you choose the General Campaign fund, the \$5 will be distributed among the candidates of all major parties listed.

--Select--   **Recommend No Contribution**

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From the federal election commission (www.fec.gov):

Federal law prohibits contributions, donations, expenditures and disbursements solicited, directed, received or made directly or indirectly by or from foreign nationals in connection with any election — federal, state or local. This prohibition includes contributions or donations made to political committees and building funds and to make electioneering communications. Furthermore, it is a violation of federal law to knowingly provide substantial assistance in the making, acceptance or receipt of contributions or donations in connection with federal and nonfederal elections to a political committee, or for the purchase or construction of an office building. This prohibition includes, but is not limited to, acting as a conduit

Congrats! We've created your standard Minnesota return based on your federal information.

Some taxpayers have additional items to include. Do you need to add anything else to your Minnesota return?

Common Credits:

- ✓ File Form M1PR, MN Property Tax Rebate
- ✓ Age 65 or over
- ✓ Paid for long term care
- ✓ More than one dependent child
- ✓ Contributed to a 401-k with income under \$34k
- ✓ Served 20+ years in the military
- ✓ Child and Dependent Care Credit
- ✓ Lived or worked in another state(s)
- ✓ Charitable donations greater than \$500
- ✓ Received government assistance
- ✓ Had home schooling expenses
- ✓ Military deduction or National Guard or reserves

NO, CONTINUE

No

Is this your first time filing a MN return, or did you move since you filed your last one?

Tax Year 2024 Minnesota

YES, ADD MORE ITEMS

Yes

Is this your first time filing a MN return, or did you move since you filed your last one? If No:

State Return



If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.



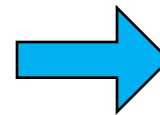
Add Another State Return

Minnesota

Resident



Property Tax Refund



CONTINUE

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Is this your first time filing a MN return, or did you move since you filed your last one? If Yes:

Minnesota Return

Basic Information

Personal info needed for MN return



Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

BEGIN

Additions to Income

Adjustments for income taxed by MN but not the federal government

BEGIN

Subtractions from Income

Adjustments for income taxed by the federal government but not MN and other MN deductions

BEGIN

Credits

State-specific tax credits

BEGIN

Contributions

Option to contribute various MN funds

BEGIN

Payments

Apply refund to next years taxes & other MN withholding info

BEGIN

Miscellaneous Forms

Estimated payment vouchers, underpayment of estimated tax, etc.

BEGIN

Additional Nontaxable Income (Forms M1PR)

Additional Nontaxable Income specific to M1PR

BEGIN

Minnesota Return

Basic Information

Your federal information has been successfully transferred to your State. There are just a few more items required to complete the state return.

State Election Campaign



Is the address on your return a New Address?

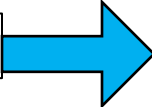
Yes  Yes to indicate a new address

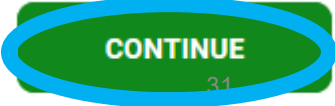
No

Do you want to force the MN Standard Deduction?

Yes  Do NOT say Yes to this!

No

Scroll down to continue 


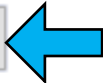


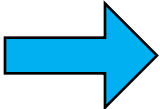

Minnesota Return

If you click the red **X** on the begin from previous slide, it takes you to the state election campaign donation.

You can choose to designate \$5 per taxpayer to the State Elections Campaign below. This designation does NOT reduce your refund or increase your tax.

If you would like to designate \$5 to the State Election Campaign, select your party of choice. If you choose the General Campaign fund, the \$5 will be distributed among the candidates of all major parties listed.

--Select--   **Recommend No Contribution**

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From the federal election commission (www.fec.gov):

Federal law prohibits contributions, donations, expenditures and disbursements solicited, directed, received or made directly or indirectly by or from foreign nationals in connection with any election — federal, state or local. This prohibition includes contributions or donations made to political committees and building funds and to make electioneering communications. Furthermore, it is a violation of federal law to knowingly provide substantial assistance in the making, acceptance or receipt of contributions or donations in connection with federal and nonfederal elections to a political committee, or for the purchase or construction of an office building. This prohibition includes, but is not limited to, acting as a conduit

Exit Minnesota Return

Minnesota Return

Basic Information

Personal info needed for MN return

BEGIN

Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

BEGIN

Additions to Income

Adjustments for income taxed by MN but not the federal government

BEGIN

Subtractions from Income

Adjustments for income taxed by the federal government but not MN and other MN deductions

BEGIN

Credits

State-specific tax credits

BEGIN

Contributions

Option to contribute various MN funds

BEGIN

Payments

Apply refund to next years taxes & other MN withholding info

BEGIN

Miscellaneous Forms

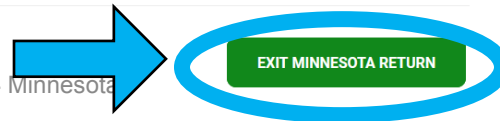
Estimated payment vouchers, underpayment of estimated tax, etc.

BEGIN

Additional Nontaxable Income (Forms M1PR)

Additional Nontaxable Income specific to M1PR

BEGIN



State Return



If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.



Add Another State Return

Minnesota
Part Year

+ Property Tax Refund ...



Minnesota State Income Tax Return for MN Part - Year Resident

For the periods you are a MN resident you will pay MN tax on all federally taxable income received during that period.

This includes all wages earned in the U.S. no matter what state you were in when you earned them, and all scholarships / fellowships from organizations in the U.S.

For the periods you are a nonresident you will pay MN tax on income from MN sources.

This includes wages earned working in Minnesota as well as scholarships/fellowships from organizations in Minnesota

If you are a MN Nonresident, skip to that section [go to pg. 48 for MN Nonresident.](#)

Minnesota Return

Minnesota Return

Basic Information

Personal info needed for MN return



Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

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Additions to Income

Adjustments for income taxed by MN but not the federal government

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Subtractions from Income

Adjustments for income taxed by the federal government but not MN and other MN deductions

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Miscellaneous Forms

Estimated payment vouchers, underpayment of estimated tax, etc.

BEGIN

Additional Nontaxable Income (Forms M1PR)

Additional Nontaxable Income specific to M1PR

BEGIN

EXIT MINNESOTA RETURN

Minnesota Return

Basic Information

Your federal information has been successfully transferred to your State. There are just a few more items required to complete the state return.

Select your state of residency

Leave blank

If ask for MN county, St Paul is in Ramsey county or search internet.

Select Foreign Country of Residence if outside of United States

Select your country of tax residence

Enter Beginning Residency Date for Minnesota

Enter the start and end dates of the longest MN resident period from your residency table.

Enter Ending Residency Date for Minnesota

During current tax year you are filing for, e.g., 2025.

State Election Campaign

BEGIN

Is the address on your return a New Address?

Yes

No

Is this your first time filing a MN return, or did you move since you filed your last one? Yes, if so.

Do you want to force the MN Standard Deduction?

Yes

No

Do NOT say Yes to this!

BACK

Then scroll down to continue


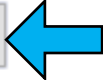
CONTINUE

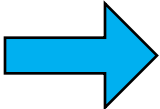

Minnesota Return

If you click the red **X** on the begin from previous slide, it takes you to the state election campaign donation.

You can choose to designate \$5 per taxpayer to the State Elections Campaign below. This designation does NOT reduce your refund or increase your tax.

If you would like to designate \$5 to the State Election Campaign, select your party of choice. If you choose the General Campaign fund, the \$5 will be distributed among the candidates of all major parties listed.

--Select--   **Recommend No Contribution**

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From the federal election commission (www.fec.gov):

Federal law prohibits contributions, donations, expenditures and disbursements solicited, directed, received or made directly or indirectly by or from foreign nationals in connection with any election — federal, state or local. This prohibition includes contributions or donations made to political committees and building funds and to make electioneering communications. Furthermore, it is a violation of federal law to knowingly provide substantial assistance in the making, acceptance or receipt of contributions or donations in connection with federal and nonfederal elections to a political committee, or for the purchase or construction of an office building. This prohibition includes, but is not limited to, acting as a conduit

Minnesota Return

Minnesota Return

Basic Information

Personal info needed for MN return

BEGIN

Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

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Additions to Income

Adjustments for income taxed by MN but not the federal government

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Adjustments for income taxed by the federal government but not MN and other MN deductions

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Miscellaneous Forms

Estimated payment vouchers, underpayment of estimated tax, etc.

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Additional Nontaxable Income (Forms M1PR)

Additional Nontaxable Income specific to M1PR

BEGIN

EXIT MINNESOTA RETURN

TaxSlayer may give you a warning if you had income from another state, and if that state has an income tax return.

Warnings Concerning Your Federal Return



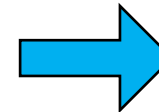
There may be an error on your federal return

Please take a moment to review the following before you continue

You indicated that you paid taxes to CA on your W-2, but you are not filing a CA state return. To add a state return, select the button below and follow the instructions to add your state return.

ADD STATE RETURN(S)

BACK



CONTINUE

Please review our list of special circumstances guides for other states we support, and if your state is listed, see that guide for more details.

If you worked in a state that is not listed, you can use the software to prepare your return, but we cannot provide any guidance.

Adjustment for a scholarship / fellowship grant from a Minnesota source

A scholarship/fellowship grant from a Minnesota source is one that comes from an organization in Minnesota, such as **Macalester**.

If you have this, please use the following slides to report that scholarship/fellowship grant as Minnesota source income

If you do not have a scholarship / fellowship grant, or you have one but it is not from a Minnesota source, skip to the end of this section

Minnesota Return

Income Subject to Tax

Minnesota Return

Introduction

Need-to-know MN tax info

BEGIN

Basic Information

Personal info needed for MN return

BEGIN

Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

BEGIN

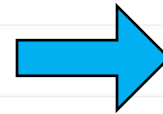
Residents of Michigan and North Dakota

State-specific reciprocity agreement

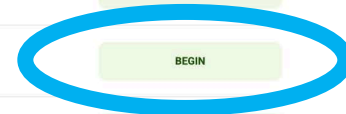
BEGIN

Income Subject to Tax

Federal income/losses to or deductible from MN taxes



BEGIN

**Adjustments to Income Subject to Tax**

Adjustments from your federal return if attributable to MN

BEGIN

Additions to Income

Adjustments for income taxed by MN but not the federal government

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Adjustments for income taxed by the federal government but not MN and other MN deductions

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Additional Nontaxable Income (Forms M1PR)

Additional Nontaxable Income specific to M1PR

BEGIN

Minnesota Return

Income Subject To Tax

Minnesota wages from Form W-2, lines 15-20, have been automatically carried to the Minnesota tax return. Indicate the amount of additional income listed below taxable to Minnesota.

Amount of Wages received as a nonresident military spouse, if certain requirements are met (See M1 Instructions)

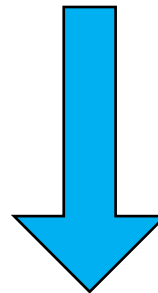
You'd only make an adjustment here if your W-2 is wrong. Please email or come to a tax clinic before you put a number here.

i Federal return has wages in the amount of \$7,087.00.

Interest and Dividend Income

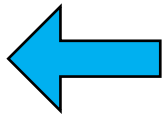
Business Income/(Loss)

Scroll Down



TAXABLE scholarship - View 1042S,
Code 16 if you received the form.

Other income/(Loss)



Enter the amount of scholarships /
fellowships that are from a Minnesota source

i Federal return has other income in the amount of \$11,300.00.

Bonus depreciation addition

Pass-through Credit claimed on M1REF

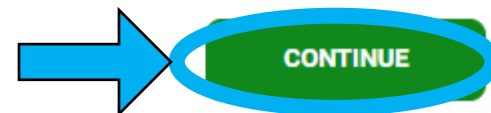
Section 179 Addition

Suspended loss addition

Other required additions from Schedule M1M & M1AR

Federal Adjustments

BACK



End of
Adjustment for a scholarship /
fellowship grant from a
Minnesota source

Minnesota Return

Minnesota Return

Basic Information

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Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

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Additions to Income

Adjustments for income taxed by MN but not the federal government

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Additional Nontaxable Income specific to M1PR

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EXIT MINNESOTA RETURN

State Return



If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.



Add Another State Return

Minnesota
Part Year

+ Property Tax Refund ...



Minnesota State Income Tax Return for MN Nonresident

As a nonresident you will pay MN tax on income from MN sources.

This includes wages earned working in Minnesota as well as
scholarships/fellowships from organizations in Minnesota

Minnesota Return

Minnesota Return

Basic Information

Personal info needed for MN return



Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

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EXIT MINNESOTA RETURN

Minnesota Return

Basic Information

Your federal information has been successfully transferred to your State. There are just a few more items required to complete the state return.

Select your state of residency

Leave blank

If ask for MN county, St Paul is in Ramsey county or search internet.

Select Foreign Country of Residence if outside of United States

Select your country of tax residence

State Election Campaign



Is the address on your return a New Address?

Yes

No

Is this your first time filing a MN return, or did you move since you filed your last one? Yes, if so.

Do you want to force the MN Standard Deduction?

Yes

No

Do NOT say Yes to this!

Then scroll down to continue

Minnesota Return

Minnesota Return

Basic Information

Personal info needed for MN return

BEGIN

Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

BEGIN

Additions to Income

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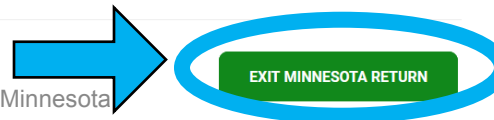
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Additional Nontaxable Income (Forms M1PR)

Additional Nontaxable Income specific to M1PR

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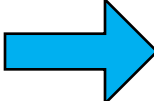

Minnesota Return

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--Select--   **Recommend No Contribution**

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TaxSlayer will give you a warning about the other state you worked in, if that state has an income tax return.

Warnings Concerning Your Federal Return



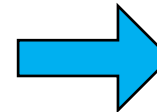
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ADD STATE RETURN(S)

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Please review our list of special circumstances guides for other states we support, and if your state is listed, see that guide for more details.

If you worked in a state that is not listed, you can use the software to prepare your return, but we cannot provide any guidance.

Adjustment for a scholarship / fellowship grant from a Minnesota source

A scholarship/fellowship grant from a Minnesota source is one that comes from an organization in Minnesota, such as **Macalester**.

If you have this, please use the following slides to report that scholarship/fellowship grant as Minnesota source income

If you do not have a scholarship / fellowship grant, or you have one but it is not from a Minnesota source, skip to the end of this section

Minnesota Return

Income Subject to Tax

Minnesota Return

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Minnesota Property Tax Rebate M1PR

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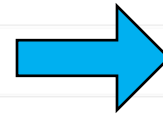
Residents of Michigan and North Dakota

State-specific reciprocity agreement

BEGIN

Income Subject to Tax

Federal income/losses to or deductible from MN taxes



BEGIN

**Adjustments to Income Subject to Tax**

Adjustments from your federal return if attributable to MN

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Minnesota Return

Income Subject To Tax

Minnesota wages from Form W-2, lines 15-20, have been automatically carried to the Minnesota tax return. Indicate the amount of additional income listed below taxable to Minnesota.

Amount of Wages received as a nonresident military spouse, if certain requirements are met (See M1 Instructions)

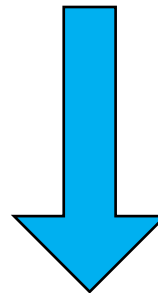
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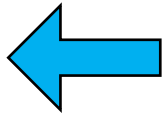
Business Income/(Loss)

Scroll Down



TAXABLE scholarship - View 1042S,
Code 16 if you received the form.

Other income/(Loss)



Enter the amount of scholarships /
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Bonus depreciation addition

Pass-through Credit claimed on M1REF

Section 179 Addition

Suspended loss addition

Other required additions from Schedule M1M & M1AR

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BACK



End of
Adjustment for a scholarship /
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Minnesota source

State Return



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Add Another State Return

Minnesota
Part Year

+ Property Tax Refund ...



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Help & Support ?

RETURN SUMMARY

Federal **\$623**

Payments and Estimates

Federal Estimated Tax Payments ?

Federal tax payments already made for 2022

BEGIN

State Estimated Tax Payments ?

State tax payments already made for 2022

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Other Federal Withholdings ?

Federal withholdings you haven't already entered

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Other State Withholdings ?

State withholdings you haven't already entered

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Underpayment of Estimated Tax ?

Determine if you owe a penalty for underpayment of estimated tax and next steps

BEGIN

Apply Overpayment to Next Year's Taxes ?

You can take the cash now or roll it over to next year's taxes. Up to you!

BEGIN

Vouchers for 2023 Estimated Tax Payments ?

Print vouchers for estimated tax payments

BEGIN

Amount Paid with Extension ?

This is the amount you paid when you applied for a 6-month extension using Form 4868

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IRC 1341 Repayment Amount ?

Claim of Right related tax credit

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Other Form 1040-NR Payments

Other nonresident payments

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Foreign Partner's Information Statement of Sec. 1446 Withholding Tax

Form 8805

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Withholding on Dispositions by Foreign Persons on U.S. Real Property Interests

Form 8288-A

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Foreign Persons U.S. Source Income Subject to Withholding

Form 1042-S

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Only accessible after exiting MN main menu

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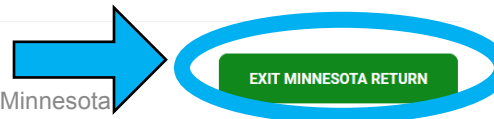
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Additional Nontaxable Income (Forms M1PR)

Additional Nontaxable Income specific to M1PR

BEGIN



Back at the main page in the state section!

TaxSlayer <☰

- My Account
- Basic Information
- Federal
- Health Insurance
- State**
- Summary/Print
- E-file

2022 | AMERICAN PLEDGE

Help & Support ?

State Return

! If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

+ Add Another State Return

| | | |
|------------------------------|-----------------------|-----|
| Minnesota Resident | + Property Tax Refund | ... |
|------------------------------|-----------------------|-----|

CONTINUE

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If this is your only or final
special circumstances
information to enter, go to next
slide

If not, save your file, and go to your next special circumstances guide.

Filing instructions guide has been published on the member site

Go to Do Your Taxes, scroll down to E-File Your Return to access
the link to this guide to complete your returns and file them
with the tax authorities

Congratulations!!!

You have prepared your tax return!