

## 2012 Specifications for Scannable Forms

---

Forms M1, M1PR and M99; Schedules M1B, M1C, M1CD, M1M, M1W and M1WFC

*The Minnesota Department of Revenue uses electronic scanning equipment to handle paper-filed income tax and property tax refund returns and several supporting schedules. Information on scannable forms (forms designed with a drop-out color) are read by an electronic scanner — the IBML Image TracIII Scanner using Optical Character Reader (OCR) and imaging technology — and entered directly into our system.*

*We also use the scanning equipment to identify forms that are keyed from image (KFI), such as the Schedule M1CD. When the scanner identifies a KFI form by the form ID, it will prompt a data entry operator to key the information from the schedule into our system.*

### Scannable and KFI Forms

*The department has eight forms that are scannable (Form M1, Schedule M1B, Schedule M1C, Schedule M1M, Schedule M1W, Schedule M1WFC, Form M99 and Form M1PR) and one form that is KFI (Schedule M1CD).*

*Form vendors and software developers who reproduce, develop or distribute the scannable forms must create the forms so that the variable data — specific fields containing taxpayer information — are printed in a fixed format, which can then be read by the scanning equipment. It is very important that the placement of the variable data is printed exactly as described in these specifications.*

*To ensure accurate processing, the KFI forms must be created so that the form ID and registration marks are printed exactly as shown in the attached examples. Because the scanner is only reading the registration marks and form ID on a KFI form, the placement of the other variable data does not need to be exact.*

*Substitute scannable and KFI forms must meet the department's requirements and be approved prior to release or distribution.*

*If you're using a product designed by a form vendor or software developer to generate or reproduce a scannable form, you don't need to get additional approval—as long as you don't make any alterations to the placement of data within the form. Before you use a substitute form, be sure to verify that the department has approved the company to reproduce the scannable form. A list of approved vendors will be available on the department's website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).*

*The remainder of this document is dedicated to the design and approval process for the 2011 Forms M1, M1PR and M99 and Schedules M1B, M1C, M1CD, M1M, M1W and M1WFC.*

*Continued*

## Handprint Official Forms

The scanning equipment is programmed to read the information that falls within “designated areas” on a given form. The original forms created by the department use pink “drop-out” boxes to indicate the designated areas and are designed to be used by taxpayers who handprint the requested information on the form and file their return on paper.

When the handprint forms are read by our scanning equipment, the colored boxes “drop out” of the image so that only the information that falls within the designated areas are read by the equipment.

Handprint versions of the scannable forms (forms that use a drop-out color) must be provided by the department and cannot be substituted.

## Computer-Generated Forms

Substitute scannable forms will be accepted that are computer-generated—electronically completed and printed. However, the variable data fields on these forms require exact placement.

For the exact positioning of each field location on the paper form, see the specifications starting on page 5.

Substitute forms must be created according to department guidelines and be approved prior to release or distribution.

## Approval Process

Department approval obtained prior to releasing or distributing substitute scannable forms as a paper copy is valid only for the specific tax year. Forms must be submitted for approval every year.

### **Substitutes for scannable forms may be submitted after November 1.**

To obtain approval to generate official scannable forms, you must submit the following:

- a copy of the Substitute Form Developer Submission Summary/Approval Status form (available on our website), and
- five (5) sample copies of each scannable form (M1, M1M, M1W, M1B, M1C, M1WFC, M1PR and M99) containing variable data and showing different scenarios of variable data. All forms must contain multiple fields of data and be different. At least one sample must present all maximized fields (one alpha “X” or numeric “9” character per character space with no leading or trailing spaces). Every field should be used in at least one of the 5 samples.

Submit the forms in either PDF or paper format to:

- E-mail address: [Efile.formapproval@state.mn.us](mailto:Efile.formapproval@state.mn.us)
- USPS address:

Dawn Quirk  
Minnesota Revenue  
Mail Station 4100  
600 Robert Street North  
St. Paul, MN 55146-4100

(use zip code 55101 when using a delivery service)

- FAX number (for faxing questions, not forms): 651-556-3130

## Response Time

We will review the forms as quickly as possible and return your Substitute Form Developer Submission Summary/Approval Status form indicating our approval within ten (10) business days. If a scannable form is not approved, the status form will list the deficiencies. Resubmitted forms must be sent via paper format.

If approved, you will be assigned a four-digit vendor ID number, which must be printed in the places indicated on the specifications (e.g., the vendor ID is printed on the bottom of page 1 of Form M1 and on the bottom of page 2 of Form M1PR).

# Scannable/KFI Tax Form Design Standards

---

*Minnesota Forms M1, M1PR and M99 and Schedules M1B, M1C, M1CD, M1M, M1W and M1WFC*

## Paper and Ink

- Size: 51 picas (8½ inches) wide, 66 picas (11 inches) high
- Paper printing: portrait, single-sided
- Paper weight: 20-pound bond
- Paper color: white
- Ink color: black 100% for all information

## Form Text Design

- Page orientation: portrait
- Lines per vertical inch (LPI): 6
- Characters per horizontal inch (6 picas): 10
- Margin: 3 picas (½ inch) margin on all sides
- Text fonts: sans serif font similar in size to the fonts used on the original form (ITC Franklin Gothic).
- Check boxes\*: Do not print an actual box. Print only a single “X” in the designated area if the box is required to be checked. See information on printed variable data below.
- Lines\*: Do not print lines underneath variable data.
- Registration marks and form identification: Registration marks and the form identification, which are printed on each page that is scanned, cannot deviate from the ones used in the design of the form. For more information, see page 4.
- Shading: The use of shading is not permitted.

## Printed Variable Data

- Variable fonts must be Courier 12 point.
- Uppercase only.
- Do not use dashes or spaces in Social Security numbers. Use nine digits only.
- Dates of birth must be eight digits in length (e.g., print 01051950 for January 5, 1950). Do not use dashes or spaces to separate the month, day and year.
- X character: Courier 12 point (1/10-inch wide by 1/6-inch high), uppercase only.
- Do not use leading dollar signs or commas in dollar amounts.
- You must round all dollar amounts to the nearest whole dollar. The use of cents or double zeros is not allowed.
- Do not use decimal points, except where the field requires computation of a percentage or a ratio.
- Zero amounts should be left blank.

## Legibility and Printing

All forms and variable data must have a high standard of legibility for printing. The department will reject all forms with poor legibility.

Photocopies of the scannable forms should not be submitted to the department for processing.

Any individual or business that is approved by the department to develop, distribute or use substitute scannable Minnesota tax forms must clearly instruct their clients, customers and users to submit quality printed forms only, based on the proper paper, ink and legibility requirements.

*Continued*

\* Does not apply to KFI forms (Schedule M1CD).

# Registration Marks, Form ID and Logo

---

*When forms are scanned, the angle of each piece of paper passing through the scanner varies slightly. The registration marks are used by the equipment to straighten and adjust the alignment so the form can be imaged and processed. The form ID identifies which form and page that is being scanned.*

## Registration Marks

The processing equipment looks for the two “Ls” that are printed on each page of the scannable forms.

- Line thickness = 3 points
- Each leg must be 1/4 in. (.25”) long
- Upper right corner = Print so that the outside of the vertical leg is 1/2” from the right edge of the paper and the outside of the horizontal leg is 1/2” from the top edge
- Lower left corner = Print so that the outside of the vertical leg is 1/2” from the left edge of the paper and the outside of the horizontal leg is 1/2” from the bottom edge
- The measurement from the outside edge of the top registration mark to the bottom edge of the lower registration mark will be 10” and the left to right edges will be 7.5”

The processing equipment also will look for the vertical thin black line that is printed on the left margin.

- Top of line = 1” from top edge of the paper
- Print 1/2” from left edge of the paper

## Form ID

Each scannable page will have its own form ID, which is used by the system to identify which page is being scanned. Each form ID must be placed **EXACTLY** as shown on the original form. **Note:** The white space before and below the Form ID is required. See the specifications starting on page 5.

- Font: Courier 14 point

## Minnesota Revenue Mark

Graphics of the Minnesota Revenue mark are available on our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

If you do not use the graphic:

- Font: Times 12 point (or size similar to that used on the original)

# M1 MINNESOTA REVENUE Individual Income Tax 2012

201211

Leave unused boxes blank. Do not use staples on anything you submit.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999  
DECD 01/01/2012

Place an X if a Foreign Address:

SPOUSE'S 1ST NAME, INIT SPOUSE'S LAST NAMEXXXXXXXXX 999999999  
DECD 01/01/2012

CURRENT HOME ADDRESSXXXXXXXXXXXXXXXXXXXXX X 02022222

X CITYXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 12345 01011111

### 2012 Federal Filing Status

- (1) Single
- (2) Married filing joint
- (3) Married filing separate:
- (4) Head of household
- (5) Qualifying widow(er)

SPOUSE'S NAMEXXXXX

Enter spouse's name and Social Security number here 999999999

### State Elections Campaign Fund

If you want \$5 to go to help candidates for state offices pay campaign expenses, you may each enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

### Political Party and Code Number:

Republican . . . . .	11	Grassroots . . . . .	14
Democratic Farmer-Labor . . . . .	12	Green . . . . .	15
Independent . . . . .	13	General Campaign Fund . . . . .	16

99 99

From Your Federal Return (for line references see instructions, page 10), enter the amount of:

<b>A</b> Wages, salaries, tips, etc.:	<b>B</b> IRA, Pensions and annuities:	<b>C</b> Unemployment:	<b>D</b> Federal adjusted gross income:
12345678	12345678	12345	12345678

Do not send W-2s. Enclose Schedule M1W to claim Minnesota withholding.

- 1 Federal taxable income** (from line 43 of federal Form 1040, line 27 of Form 1040A or line 6 of Form 1040EZ) . . . . . **1** ■ X 12345678
- 2 State income tax or sales tax addition.** If you itemized deductions on federal Form 1040, complete the worksheet on page 10 of the instructions . . . . . **2** ■ 12345678
- 3 Other additions to income, including non-Minnesota bond interest, disallowed standard or itemized deductions and personal exemptions** (see instructions, page 11; enclose Schedule M1M) . . . . . **3** ■ 12345678
- 4 Add lines 1 through 3** (if a negative number, place an X in the oval box) . . . . . **4** X 12345678
- 5 State income tax refund from line 10** of federal Form 1040 . . . . . **5** ■ 12345678
- 6 Other subtractions, such as net interest or mutual fund dividends from U.S. bonds or K-12 education expenses** (see instructions, page 11; enclose Schedule M1M) . . . . . **6** ■ 12345678
- 7 Total subtractions.** Add lines 5 and 6 . . . . . **7** 12345678
- 8 Minnesota taxable income.** Subtract line 7 from line 4. If zero or less, leave blank. . . . . **8** 12345678
- 9 Tax** from the table on pages 24-29 of the M1 instructions . . . . . **9** 12345678
- 10 Alternative minimum tax** (enclose Schedule M1MT) . . . . . **10** ■ 12345678
- 11 Add lines 9 and 10** . . . . . **11** 12345678
- 12 Full-year residents:** Enter the amount from line 11 on line 12. Skip lines 12a and 12b. **Part-year residents and nonresidents:** From Schedule M1NR, enter the tax from line 27 on line 12, from line 23 on line 12a, and from line 24 on line 12b (enclose Schedule M1NR) . . . . . **12** 12345678
- a.** 12345678 **b.** X 12345678
- 13 Tax on lump-sum distribution** (enclose Schedule M1LS) . . . . . **13** ■ 123456
- 14 Tax before credits.** Add lines 12 and 13 . . . . . **14** 12345678

ID-#

- 15 Tax before credits. Amount from line 14 ..... 15 12345678
- 16 Marriage credit for joint return when both spouses have taxable earned income or taxable retirement income (enclose Schedule M1MA) ..... 16 ■ 123
- 17 Credit for taxes paid to another state (enclose Schedule M1CR) ..... 17 ■ 12345678
- 18 Other nonrefundable credits (enclose Schedule M1C) ..... 18 ■ 12345678
- 19 Total nonrefundable credits. Add lines 16 through 18 ..... 19 12345678
- 20 Subtract line 19 from line 15 (if result is zero or less, leave blank) ..... 20 12345678
- 21 Nongame Wildlife Fund contribution (see instructions, page 15) This will reduce your refund or increase amount owed ..... 21 ■ 123456
- 22 Add lines 20 and 21 ..... 22 12345678
- 23 Minnesota income tax withheld. Complete and enclose Schedule M1W to report Minnesota withholding from W-2, 1099 and W-2G forms (do not send in W-2s, 1099s, W-2Gs) .... 23 ■ 12345678
- 24 Minnesota estimated tax and extension (Form M13) payments made for 2012 ..... 24 ■ 12345678
- 25 Child and Dependent Care Credit (enclose Schedule M1CD). Enter number of qualifying persons here: 99 ..... 25 ■ 1234
- 26 Minnesota Working Family Credit (enclose Schedule M1WFC). Enter number of qualifying children here: 99 ..... 26 ■ 1234
- 27 K-12 Education Credit (enclose Schedule M1ED). Enter number of qualifying children here: 99 ..... 27 ■ 1234
- 28 Business and investment credits (enclose Schedule M1B) ..... 28 ■ 123456
- 29 Total payments. Add lines 23 through 28 ..... 29 12345678
- 30 REFUND. If line 29 is more than line 22, subtract line 22 from line 29 (see instructions, page 19). For direct deposit, complete line 31 ..... 30 ■ 12345678
- 31 Direct deposit of your refund (you must use an account not associated with a foreign bank):  
 Checking     Savings    123456789    12345678901234567
- 32 AMOUNT YOU OWE. If line 22 is more than line 29, subtract line 29 from line 22 (see instructions, page 19) ..... 32 ■ 12345678
- 33 Penalty amount from Schedule M15 (see instructions, page 19). Also subtract this amount from line 30 or add it to line 32 (enclose Schedule M15) ..... 33 ■ 1234567
- IF YOU PAY ESTIMATED TAX and want part of your refund credited to estimated tax, complete lines 34 and 35.
- 34 Amount from line 30 you want sent to you ..... 34 ■ 12345678
- 35 Amount from line 30 you want applied to your 2013 estimated tax ..... 35 ■ 12345678

I declare that this return is correct and complete to the best of my knowledge and belief. Paid preparer: You must sign below.  
 Your signature \_\_\_\_\_ Date \_\_\_\_\_  
 Spouse's signature (if filing jointly) \_\_\_\_\_ 04/15/2013

6515555555    6515555555    123456789

**Include a copy of your 2012 federal return and schedules.**

Mail to: Minnesota Individual Income Tax  
 St. Paul, MN 55145-0010  
 To check on the status of your refund, visit [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer or the third-party designee indicated on my federal return.     I do not want my paid preparer to file my return electronically.

M1 MINNESOTA REVENUE Individual Income Tax 2012

Near final - 7/26/12

201211

Leave unused boxes blank. Do not use staples on anything you submit.

Place an X if a Foreign Address:

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999
DECD 01/01/2012
SPOUSE'S 1ST NAME, INIT SPOUSE'S LAST NAMEXXXXXXXXX 999999999
DECD 01/01/2012
CURRENT HOME ADDRESSXXXXXXXXXXXXXXXXXXXXX X 02022222
X CITYXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 12345 01011111

2012 Federal Filing Status: (X) (1) Single, (X) (2) Married filing joint, (X) (3) Married filing separate: SPOUSE'S NAMEXXXX
(4) Head of household, (X) (5) Qualifying widow(er)
Enter spouse's name and Social Security number here 999999999

State Elections Campaign Fund

If you want \$5 to go to help candidates for state offices pay campaign expenses, you may each enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

Political Party and Code Number:


Republican 11 Grassroots 14
Democratic Farmer-Labor 12 Green 15
Independent 13 General Campaign Fund 16
99 99

From Your Federal Return (for line references see instructions, page 10), enter the amount of:

A Wages, salaries, tips, etc.: 12345678
B IRA, Pensions and annuities: 12345678
C Unemployment: 12345
D Federal adjusted gross income: 12345678

Do not send W-2s. Enclose Schedule M1W to claim Minnesota withholding.

- 1 Federal taxable income (from line 43 of federal Form 1040, line 27 of Form 1040A or line 6 of Form 1040EZ) 1 X 12345678
2 State income tax or sales tax addition. If you itemized deductions on federal Form 1040, complete the worksheet on page 10 of the instructions 2 12345678
3 Other additions to income, including non-Minnesota bond interest, disallowed standard or itemized deductions and personal exemptions (see instructions, page 11; enclose Schedule M1M) 3 12345678
4 Add lines 1 through 3 (if a negative number, place an X in the oval box) 4 X 12345678
5 State income tax refund from line 10 of federal Form 1040 5 12345678
6 Other subtractions, such as net interest or mutual fund dividends from U.S. bonds or K-12 education expenses (see instructions, page 11; enclose Schedule M1M) 6 12345678
7 Total subtractions. Add lines 5 and 6 7 12345678
8 Minnesota taxable income. Subtract line 7 from line 4. If zero or less, leave blank. 8 12345678
9 Tax from the table on pages 24-29 of the M1 instructions 9 12345678
10 Alternative minimum tax (enclose Schedule M1MT) 10 12345678
11 Add lines 9 and 10 11 12345678
12 Full-year residents: Enter the amount from line 11 on line 12. Skip lines 12a and 12b. Part-year residents and nonresidents: From Schedule M1NR, enter the tax from line 27 on line 12, from line 23 on line 12a, and from line 24 on line 12b (enclose Schedule M1NR) 12 12345678
a. 12345678 b. X 12345678
13 Tax on lump-sum distribution (enclose Schedule M1LS) 13 123456
14 Tax before credits. Add lines 12 and 13 14 12345678

- 15 Tax before credits. Amount from line 14 ..... 15 12345678
- 16 Marriage credit for joint return when both spouses have taxable earned income or taxable retirement income (enclose Schedule M1MA) ..... 16 ■ 123
- 17 Credit for taxes paid to another state (enclose Schedule M1CR) ..... 17 ■ 12345678
- 18 Other nonrefundable credits (enclose Schedule M1C) ..... 18 ■ 12345678
- 19 Total nonrefundable credits. Add lines 16 through 18 ..... 19 12345678
- 20 Subtract line 19 from line 15 (if result is zero or less, leave blank) ..... 20 12345678
- 21 Nongame Wildlife Fund contribution (see instructions, page 15) This will reduce your refund or increase amount owed .....  21 ■ 123456
- 22 Add lines 20 and 21 ..... 22 12345678
- 23 Minnesota income tax withheld. Complete and enclose Schedule M1W to report Minnesota withholding from W-2, 1099 and W-2G forms (do not send in W-2s, 1099s, W-2Gs) .... 23 ■ 12345678
- 24 Minnesota estimated tax and extension (Form M13) payments made for 2012 ..... 24 ■ 12345678
- 25 Child and Dependent Care Credit (enclose Schedule M1CD). Enter number of qualifying persons here: 99 ..... 25 ■ 1234
- 26 Minnesota Working Family Credit (enclose Schedule M1WFC). Enter number of qualifying children here: 99 ..... 26 ■ 1234
- 27 K-12 Education Credit (enclose Schedule M1ED). Enter number of qualifying children here: 99 ..... 27 ■ 1234
- 28 Business and investment credits (enclose Schedule M1B) ..... 28 ■ 123456
- 29 Total payments. Add lines 23 through 28 ..... 29 12345678
- 30 REFUND. If line 29 is more than line 22, subtract line 22 from line 29 (see instructions, page 19). For direct deposit, complete line 31 ..... 30 ■ 12345678
- 31 Direct deposit of your refund (you must use an account not associated with a foreign bank):
  - Checking     Savings    123456789                    12345678901234567
- 32 AMOUNT YOU OWE. If line 22 is more than line 29, subtract line 29 from line 22 (see instructions, page 19) ..... Make check out to Minnesota Revenue and send with Form M60 32 ■ 12345678
- 33 Penalty amount from Schedule M15 (see instructions, page 19). Also subtract this amount from line 30 or add it to line 32 (enclose Schedule M15) ..... 33 ■ 1234567
- IF YOU PAY ESTIMATED TAX** and want part of your refund credited to estimated tax, complete lines 34 and 35.
- 34 Amount from line 30 you want sent to you ..... 34 ■ 12345678
- 35 Amount from line 30 you want applied to your 2013 estimated tax ..... 35 ■ 12345678

I declare that this return is correct and complete to the best of my knowledge and belief. Paid preparer: You must sign below.  
 Your signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's signature (if filing jointly) \_\_\_\_\_ 04/15/2013

6515555555                    6515555555                    123456789

**Include a copy of your 2012 federal return and schedules.**  
 Mail to: Minnesota Individual Income Tax  
 St. Paul, MN 55145-0010

To check on the status of your refund, visit [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer or the third-party designee indicated on my federal return.      I do not want my paid preparer to file my return electronically.



Near final 7/26/12

# M1PR MINNESOTA REVENUE Property Tax Refund 2012

201221

Please print and leave unused boxes blank. DO NOT USE STAPLES on anything you submit.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999  
DECD 01/01/2012

Mark an X if a foreign address:

SPOUSE'S 1ST NAME, INIT SPOUSE'S LAST NAMEXXXXXXXXX 999999999  
DECD 01/01/2012

CURRENT HOME ADDRESSXXXXXXXXXXXXXXXXXXXXX X 02022222

X CITYXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 12345 01011111

Mark an X in the oval boxes that apply:  
X Renter X Homeowner X Nursing Home or Adult Foster Care Resident X Mobile Home Owner

State Elections Campaign Fund. If you did not designate on your 2012 Form M1, and you want \$5 to go to help candidates for state offices pay campaign expenses, you may each enter the code number for the party of your choice. This will not reduce your refund.  
Political party and code number:  
Independence..... 11 Grassroots .....14  
Republican..... 12 Green.....15  
Democratic/Farmer-Labor . . 13 General Campaign Fund....16  
Your code: 99 Spouse's code: 99

1 Federal adjusted gross income (from line 37 of federal Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ)..... 1 ■ X 123456

2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions, page 8)..... 2 ■ 12345

3 Deduction for payments made to an IRA, Keogh, Simplified Employee Pension (SEP) or SIMPLE plan (add lines 28 and 32 of federal Form 1040 or from line 17 of Form 1040A) ..... 3 ■ 12345

4 Total welfare received, including MFIP (Minnesota Family Investment Program), MSA (Minnesota Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance) and GRH (Group Residential Housing) ..... 4 ■ 12345

5 Additional nontaxable income—such as 401(k) or deferred compensation plan contributions—you must include (instructions, page 8). Enter income type(s) below: ..... 5 ■ 123456  
TYPE OF INCOMEXX

6 Add lines 1 through 5. If your income is less than the rent you paid, enclose an explanation ..... 6 123456

7 Subtraction amount (determine from instructions, page 9):  
From the worksheet in instructions, enter number of dependents from step C. 12  
Mark an X if you or your spouse are: 65 or older: X  
disabled: X

Enter the name and Social Security number of each dependent below:  
CHILD'S NAME/GRADE; CHILD'S NAME/GRADE; ETC. .... 7 ■ 12345

8 Total household income. Subtract line 7 from line 6 (if result is zero or less, leave blank). See income limits on page 9 of instructions, ..... 8 123456

9 Renters: Line 3 of your 2012 Certificate(s) of Rent Paid (CRP). Continue with line 10; this amount is not your refund (enclose your CRPs) ..... 9 ■ 12345

10 Renters: Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table on pages 13–17 of the instructions. Continue with line 15..... 10 ■ 1234

ALL HOMEOWNERS: REQUIRED — Property ID number (use numbers only): 123456789012345

County in which the property is located NAME OF COUNTY XXXXXXXX

11 Property tax from line 1 of Statement of Property Taxes Payable in 2013 ..... 11 ■ 123456  
(Mobile home owners: See instructions, page 7)

12 If claiming the special refund, enter amount from line 30, Schedule 1 (see inst., page 11) ... 12 ■ 1234

13 Subtract line 12 from line 11 (if result is zero or less, leave blank) ..... 13 123456

14 Regular refund: Using the amounts on line 8 and line 13, find the amount to enter here from the homeowners refund table on pages 18–26 of the instructions ..... 14 1234

15 Add lines 10, 12 and 14 ..... 15 1234

16 Nongame Wildlife Fund contribution. Your refund will be reduced by this amount ..... 16 ■ 1234

17 YOUR PROPERTY TAX REFUND. Subtract line 16 from line 15 ..... 17 ■ 1234

Near final 7/26/12

201222

**Schedule 1—Special refund. To qualify, you must have owned and lived in this homestead both on January 2, 2012, and on January 2, 2013.** If you qualify, see the instructions, [page 11](#).

- 18** Line 1 of the Statement of Property Taxes Payable in 2013. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 19 and 20 and enter this amount on line 21 . . . . **18** ■ 123456
- 19** If the Statement lists an amount for new improvements or expired exclusions, complete Worksheet 3 on [page 12](#) and enter the percentage from step 3 here (*enclose Worksheet 3*) . . . . . **19** ■ 12
- 20** Multiply line 18 by the percentage on line 19 . . . . . **20** 123456
- 21** If you did not have new improvements or expired exclusions, enter the amount from line 18. If you had new improvements or expired exclusions, subtract line 20 from line 18 . . . . . **21** 123456
- 22** From your Statement of Property Taxes Payable in 2013, enter the amount from line 2 (2012 column). If there is no amount on line 2, see instructions, [page 11](#) . . . . . **22** ■ 123456
- 23** Special refund (not your regular refund) from [line 12](#) of your **2011** Form M1PR. If this amount was changed by the department, enter the corrected amount . . . . . **23** ■ 1234
- 24** Subtract line 23 from line 22 (*if result is more than line 21, or is a negative number stop here; you are not eligible for the special refund*) . . . . . **24** 123456
- 25** Subtract line 24 from [line 21](#) (*if result is less than \$100, stop here; you are not eligible for the special refund*) . . . . . **25** 12345
- 26** Amount from [line 24](#) 123456 X 12% (.12) . . . . . **26** 12345
- 27** Amount from line 26 or \$100, whichever is greater . . . . . **27** 12345
- 28** Subtract line 27 from line 25 (*if result is zero or less, stop here; you are not eligible for the special refund*) . . . . . **28** 12345
- 29** Multiply line 28 by 60% (.60) . . . . . **29** 12345
- 30** Special refund. Amount from line 29 or \$1,000, **whichever is less.** Enter the amount here and on [line 12](#) of this Form M1PR . . . . . **30** 1234

**Schedule 2—Residents of nursing homes, adult foster care homes, intermediate care facilities or group homes**

- 31** Amount from [line 6](#) of this Form M1PR . . . . . **31** 12345
- 32** Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH) that was included in line 31 . . . . . **32** ■ 12345
- 33** Subtract line 32 from line 31 . . . . . **33** 12345
- 34** Total medical assistance (or Medicaid) and GAMC payments made directly to your landlord (*from line A of your 2012 CRP*) . . . . . **34** ■ 12345
- 35** Add line 31 and line 34 . . . . . **35** 12345
- 36** Divide line 33 by line 35, and enter the resulting decimal . . . . . **36** 12345
- 37** Using the amounts on line 8 and line 9 of this Form M1PR, find the amount to enter here from the renters refund table on [pages 13-17](#) of the instructions . . . . . **37** 1234
- 38** Multiply line 37 by line 36. Enter the result here and on line 10 of this Form M1PR . . . . . **38** 1234
- 39** For direct deposit of your refund on line 17 of this Form M1PR, enter:

Checking     Savings    123456789    12345678901234567

I declare that this return is correct and complete to the best of my knowledge and belief.

Paid preparer: You must sign below.

Your signature \_\_\_\_\_ Date 04/15/2013

Spouse's signature (if filing jointly) \_\_\_\_\_ Daytime phone ( ) 651 5555555 123456789

**Renters — Include your 2012 CRP**

I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer.

Mail to: Minnesota Property Tax Refund  
St. Paul, MN 55145-0020

ID-#

**M1PR MINNESOTA REVENUE Property Tax Refund 2012** Near final 7/26/12

201221

Please print and leave unused boxes blank. **DO NOT USE STAPLES** on anything you submit.

Mark an X if a foreign address:

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999  
 DECD 01/01/2012  
 SPOUSE'S 1ST NAME, INIT SPOUSE'S LAST NAMEXXXXXXX 999999999  
 DECD 01/01/2012  
 CURRENT HOME ADDRESSXXXXXXXXXXXXXXXXXXXXX X 02022222

X CITYXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 12345 01011111

**Mark an X in the oval boxes that apply:**

Renter  Homeowner  Nursing Home or Adult Foster Care Resident  Mobile Home Owner

**State Elections Campaign Fund.** If you did not designate on your 2012 Form M1, and you want \$5 to go to help candidates for state offices pay campaign expenses, you may each enter the code number for the party of your choice. This will not reduce your refund.

**Political party and code number:**  
 Independence..... 11 Grassroots .....14  
 Republican..... 12 Green.....15  
 Democratic/Farmer-Labor . . 13 General Campaign Fund....16

**Your code: Spouse's code:**  
 99 99

**1 Federal adjusted gross income** (from line 37 of federal Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ)..... **1** ■ X 123456

**2 Nontaxable Social Security** and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions, page 8)..... **2** ■ 12345

**3 Deduction for payments made to an IRA, Keogh, Simplified Employee Pension (SEP) or SIMPLE plan** (add lines 28 and 32 of federal Form 1040 or from line 17 of Form 1040A) ..... **3** ■ 12345

**4 Total welfare received, including MFIP** (Minnesota Family Investment Program), MSA (Minnesota Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance) and GRH (Group Residential Housing) ..... **4** ■ 12345

**5 Additional nontaxable income**—such as 401(k) or deferred compensation plan contributions—you must include (instructions, page 8). Enter income type(s) below: ..... **5** ■ 123456  
 TYPE OF INCOMEXX

**6 Add lines 1 through 5.** If your income is less than the rent you paid, enclose an explanation ..... **6** 123456

**7 Subtraction amount** (determine from instructions, page 9):

From the worksheet in instructions, enter number of dependents from step C. 12

**Mark an X if you or your spouse are:** 65 or older: X  
 disabled: X

Enter the name and Social Security number of each dependent below:

CHILD'S NAME/GRADE; CHILD'S NAME/GRADE; ETC .XXXX .. **7** ■ 12345

**8 Total household income.** Subtract line 7 from line 6 (if result is zero or less, leave blank). See income limits on page 9 of instructions, ..... **8** 123456

**9 Renters:** Line 3 of your 2012 Certificate(s) of Rent Paid (CRP). Continue with line 10; this amount is not your refund (enclose your CRPs) ..... **9** ■ 12345

**10 Renters:** Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table on pages 13–17 of the instructions. **Continue with line 15.**..... **10** ■ 1234

**ALL HOMEOWNERS: REQUIRED — Property ID number (use numbers only):** 123456789012345

County in which the property is located NAME OF COUNTY XXXXXXXX

**11 Property tax from line 1 of Statement of Property Taxes Payable in 2013** ..... **11** ■ 123456  
 (Mobile home owners: See instructions, page 7)

**12 If claiming the special refund,** enter amount from line 30, Schedule 1 (see inst., page 11) ... **12** ■ 1234

**13 Subtract line 12 from line 11 (if result is zero or less, leave blank)** ..... **13** 123456

**14 Regular refund:** Using the amounts on line 8 and line 13, find the amount to enter here from the homeowners refund table on pages 18–26 of the instructions ..... **14** 1234

**15 Add lines 10, 12 and 14** ..... **15** 1234

**16 Nongame Wildlife Fund contribution.** Your refund will be reduced by this amount .....  **16** ■ 1234

**17 YOUR PROPERTY TAX REFUND.** Subtract line 16 from line 15 ..... **17** ■ 1234

Schedule 1—Special refund. To qualify, you must have owned and lived in this homestead both on January 2, 2012, and on January 2, 2013. If you qualify, see the instructions, page 11.

- 18 Line 1 of the Statement of Property Taxes Payable in 2013. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 19 and 20 and enter this amount on line 21 . . . . 18 ■ 123456
19 If the Statement lists an amount for new improvements or expired exclusions, complete Worksheet 3 on page 12 and enter the percentage from step 3 here (enclose Worksheet 3) . . . . . 19 ■ 12
20 Multiply line 18 by the percentage on line 19 . . . . . 20 123456
21 If you did not have new improvements or expired exclusions, enter the amount from line 18. If you had new improvements or expired exclusions, subtract line 20 from line 18 . . . . . 21 123456
22 From your Statement of Property Taxes Payable in 2013, enter the amount from line 2 (2012 column). If there is no amount on line 2, see instructions, page 11 . . . . . 22 ■ 123456
23 Special refund (not your regular refund) from line 12 of your 2011 Form M1PR. If this amount was changed by the department, enter the corrected amount . . . . . 23 ■ 1234
24 Subtract line 23 from line 22 (if result is more than line 21, or is a negative number stop here; you are not eligible for the special refund) . . . . . 24 123456
25 Subtract line 24 from line 21 (if result is less than \$100, stop here; you are not eligible for the special refund) . . . . . 25 12345
26 Amount from line 24 123456 X 12% (.12) . . . . . 26 12345
27 Amount from line 26 or \$100, whichever is greater . . . . . 27 12345
28 Subtract line 27 from line 25 (if result is zero or less, stop here; you are not eligible for the special refund) . . . . . 28 12345
29 Multiply line 28 by 60% (.60) . . . . . 29 12345
30 Special refund. Amount from line 29 or \$1,000, whichever is less. Enter the amount here and on line 12 of this Form M1PR . . . . . 30 1234

Schedule 2—Residents of nursing homes, adult foster care homes, intermediate care facilities or group homes

- 31 Amount from line 6 of this Form M1PR . . . . . 31 12345
32 Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH) that was included in line 31 . . . . . 32 ■ 12345
33 Subtract line 32 from line 31 . . . . . 33 12345
34 Total medical assistance (or Medicaid) and GAMC payments made directly to your landlord (from line A of your 2012 CRP) . . . . . 34 ■ 12345
35 Add line 31 and line 34 . . . . . 35 12345
36 Divide line 33 by line 35, and enter the resulting decimal . . . . . 36 12345
37 Using the amounts on line 8 and line 9 of this Form M1PR, find the amount to enter here from the renters refund table on pages 13-17 of the instructions . . . . . 37 1234
38 Multiply line 37 by line 36. Enter the result here and on line 10 of this Form M1PR . . . . . 38 1234
39 For direct deposit of your refund on line 17 of this Form M1PR, enter:

X Checking X Savings 123456789 12345678901234567

I declare that this return is correct and complete to the best of my knowledge and belief.

Paid preparer: You must sign below.

Your signature Date 04/15/2013

Spouse's signature (if filing jointly) Daytime phone ( ) 651 5555555 123456789

Renters — Include your 2012 CRP

Mail to: Minnesota Property Tax Refund St. Paul, MN 55145-0020

X I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer.

ID-#

MINNESOTA REVENUE

201299

Form M99, Credit for Military Service in a Combat Zone 2012

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999
DECD 01/01/2011

Mark an X if a foreign address:

CURRENT HOME ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999

X CITYXXX XX 12345 X

Enter the number of months served in a combat zone for the year 2012. Count partial months as full months. Your home of record must have been Minnesota during the months served to qualify for the credit.

1 Number of months in 2012 1 12

2 Multiply line 1 by \$120. This is the AMOUNT OF YOUR CREDIT 2 1234

For Direct Deposit of the full credit, enter the following information. Otherwise, you will receive a check. (You must use an account not associated with a foreign bank.)

X Checking X Savings 999999999 999999999999

Sign here: I declare that this return is correct and complete to the best of my knowledge and belief.

Your signature Date 9999999999

Paid preparer's signature Date 9999999999 9999999999

X I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

You must enclose the following with this return:

Active-duty members:

- Attach a copy of your Leave and Earnings Statement for each month in qualifying status

National Guard, Reservists, and retired or discharged active-duty members:

- Attach Form DD-214 for each period of qualifying service.

Completed forms and documentation will be accepted starting January 2013.

Mail to: Minnesota Revenue, Mail Station 0043, St. Paul, MN 55146-0043

See instructions for additional information.

MINNESOTA REVENUE

Form M99, Credit for Military Service in a Combat Zone 2012

Mark an X if a foreign address:

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999
DECD 01/01/2012

CURRENT HOME ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999

X CITYXX XX 12345 X

Enter the number of months served in a combat zone for the year 2012. Count partial months as full months. Your home of record must have been Minnesota during the months served to qualify for the credit.

1 Number of months in 2012 ..... 1 12
2 Multiply line 1 by \$120. This is the AMOUNT OF YOUR CREDIT ..... 2 1234

For Direct Deposit of the full credit, enter the following information. Otherwise, you will receive a check. (You must use an account not associated with a foreign bank.)

X Checking X Savings 999999999 999999999999

Sign here: I declare that this return is correct and complete to the best of my knowledge and belief.

Your signature Date 9999999999

Paid preparer's signature Date 9999999999 9999999999

X I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

You must enclose the following with this return:

Active-duty members:

- Attach a copy of your Leave and Earnings Statement for each month in qualifying status.

National Guard, Reservists, and retired or discharged active-duty members:

- Attach Form DD-214 for each period of qualifying service.

Completed forms and documentation will be accepted starting January 2013.

Mail to: Minnesota Revenue, Mail Station 0043, St. Paul, MN 55146-0043

See instructions for additional information.

MINNESOTA REVENUE

Schedule M1B, Business and Investment Credits 2012

Sequence #14

Complete this schedule to determine line 28 of Form M1. Include this schedule when filing your return.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

- 1 Credit for increasing research activities (enclose Schedule KPI or KS) 1 123456
2 Angel Investment Tax Credit 2 123456
3 Credit for historic structure rehabilitation (enclose certificate) 12345 3 123456
4 Job Opportunity Building Zone (JOBZ) Jobs Credit (enclose Schedule JOBZ) 4 123456
5 Credit for tuberculosis testing on cattle. If you own cattle and had your cattle tested for bovine tuberculosis, see instructions 5 123456
6 Enterprise Zone Credit 6 123456
7 Add lines 1 through 6. Enter total here and on line 28 of Form M1. 7 12345678

You must include this schedule with your Form M1.



# Schedule M1B, Business and Investment Credits 2012

Sequence #14

Complete this schedule to determine line 28 of Form M1. Include this schedule when filing your return.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

- 1 Credit for increasing research activities (enclose Schedule KPI or KS) ..... 1 ■ 123456
- 2 Angel Investment Tax Credit ..... 2 ■ 123456
- 3 Credit for historic structure rehabilitation (enclose certificate)  
Enter National Park Service (NPS) project number..... 12345 .. 3 ■ 123456
- 4 Job Opportunity Building Zone (JOBZ) Jobs Credit (enclose Schedule JOBZ) ..... 4 ■ 123456
- 5 Credit for tuberculosis testing on cattle. If you own cattle and had your  
cattle tested for bovine tuberculosis, see instructions ..... 5 ■ 123456
- 6 Enterprise Zone Credit ..... 6 ■ 123456
- 7 Add lines 1 through 6. Enter total here and on line 28 of Form M1. .... 7 12345678

**You must include this schedule with your Form M1.**





MINNESOTA REVENUE

Schedule M1C, Other Nonrefundable Credits 2012

Sequence #13

Complete this schedule to determine line 18 of Form M1. Include this schedule when filing your return. The instructions for this schedule are on a separate sheet.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

- 1 Credit for long-term care insurance premiums paid (enclose Schedule M1LTI) 123
2 Credit for past military service (see instructions) 1234
3 Credit for nonresident partners on taxes paid to home state (enclose Schedule M1CRN) 12345678
4 Employer Transit Pass Credit (enclose Schedule ETP) 123456
5 Alternative Minimum Tax Credit (enclose Schedule M1MTC) 123456
6 SEED Capital Investment Credit (see instructions; enclose certification) 12345678
7 Add lines 1 through 6. Enter total here and on line 18 of Form M1. 12345678

You must include this schedule with your Form M1.



Schedule M1C, Other Nonrefundable Credits 2012

Sequence #13

Complete this schedule to determine line 18 of Form M1. Include this schedule when filing your return. The instructions for this schedule are on a separate sheet.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

- 1 Credit for long-term care insurance premiums paid (enclose Schedule M1LTI) 1 123
2 Credit for past military service (see instructions) 2 1234
3 Credit for nonresident partners on taxes paid to home state (enclose Schedule M1CRN) 3 12345678
4 Employer Transit Pass Credit (enclose Schedule ETP) 4 123456
5 Alternative Minimum Tax Credit (enclose Schedule M1MTC) 5 123456
6 SEED Capital Investment Credit (see instructions; enclose certification) 6 12345678
7 Add lines 1 through 6. Enter total here and on line 18 of Form M1. 7 12345678

You must include this schedule with your Form M1.



MINNESOTA REVENUE

201277

Schedule M1CD, Child and Dependent Care Credit 2012

Sequence #5

The instructions for this schedule are on a separate sheet.

Filing Information

Your First Name and Initial Last Name Social Security Number

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAME XXXXXX 999999999

Children or other qualifying persons for whom you are claiming this credit (see instructions for definition of qualifying person):

Name Birth Date (mmddyyyy) Social Security Number

NAME OF QUALIFYING PERSON XXXXXX 11223333 999999999

NAME OF QUALIFYING PERSON XXXXXX 11223333 999999999

NAME OF QUALIFYING PERSON XXXXXX 11223333 999999999

Persons or organizations who provided the care:

Name Amount paid Social Security number (or federal business ID number)

NAME OF CAREGIVERXXXXXXXXXXXXXXXXX 123456 999999999

NAME OF CAREGIVERXXXXXXXXXXXXXXXXX 123456 999999999

[X] Place an X in this box if you operate a licensed family day care home and are claiming the credit for your own child(ren). Enter your day care license number: DAYCARE LICENSE NUMBER

[X] Place an X in this box if you are a married couple filing jointly and are claiming the credit for your child born in 2012.

Round amounts to the nearest whole dollar.

All Applicants

Table with 2 columns: Description and Amount. Rows include Federal adjusted gross income, Nontaxable Social Security and/or Railroad Retirement Board benefits received, Deduction for payments made to an IRA, Keogh, Simplified Employee Pension (SEP) or SIMPLE plan, Total welfare received, Additional nontaxable income, Household income, Credit amount, Amount from Line 9 of federal Form 2441, and Amount from Line 7 or line 8, whichever is less.

Part-Year Residents, Nonresidents, American Indians Living on a Reservation and Taxpayers with JOBS Business Income

Table with 2 columns: Description and Amount. Rows include If you are married: Add lines 4 and 5 of federal Form 2441, Portion of the amount on line 10 that is taxable to Minnesota, Divide line 11 by line 10. Enter the result as a decimal, and Multiply line 9 by line 12.

Include this schedule and a copy of your federal Form 2441 with your Form M1. Enter the number of qualifying persons in the box provided on line 25 on Form M1.

Part-Year Residents, Nonresidents, American Indians, JOBS

Schedule M1CD, Child and Dependent Care Credit 2012

Sequence #5

The instructions for this schedule are on a separate sheet.

Filing Information

Your First Name and Initial Last Name Social Security Number
TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

Children or other qualifying persons for whom you are claiming this credit (see instructions for definition of qualifying person):
Name Birth Date (mmddyyyy) Social Security Number
NAME OF QUALIFYING PERSONXXXXXX 11223333 999999999

Persons or organizations who provided the care:
Name Amount paid Social Security number (or federal business ID number)
NAME OF CAREGIVERXXXXXXXXXXXXXXXXXX 123456 999999999

[X] Place an X in this box if you operate a licensed family day care home and are claiming the credit for your own child(ren).
Enter your day care license number: DAYCARE LICENSE NUMBER
[X] Place an X in this box if you are a married couple filing jointly and are claiming the credit for your child born in 2012.

Round amounts to the nearest whole dollar.

All Applicants

1 Federal adjusted gross income (from line 37 of federal Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ) 1 123456
2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in line 1 above 2 12345
3 Deduction for payments made to an IRA, Keogh, Simplified Employee Pension (SEP) or SIMPLE plan 3 12345
4 Total welfare received, including MFIP, MSA, SSI, GA, and GRH 4 12345
5 Additional nontaxable income—such as contributions to a 401(k) or deferred compensation plan 5 12345
6 Household income. Add lines 1 through 5 (if result is zero or less, enter 0) 6 12345
7 Credit amount (from the table on the back of this schedule) 7 12345
8 Amount from line 9 of federal Form 2441. 8 12345
9 Amount from line 7 or line 8, whichever is less. 9 12345

All Applicants

Part-Year Residents, Nonresidents, American Indians Living on a Reservation and Taxpayers with JOBZ Business Income

10 If you are married: Add lines 4 and 5 of federal Form 2441. If you are single: Enter the amount from line 4 of Form 2441 10 12345
11 Portion of the amount on line 10 that is taxable to Minnesota 11 12345
12 Divide line 11 by line 10. Enter the result as a decimal (carry to five decimal places) 12 .
13 Multiply line 9 by line 12. Enter the result here and on line 25 of Form M1 13 12345

Part-Year, Nonresidents, American Indians, JOBZ

Include this schedule and a copy of your federal Form 2441 with your Form M1. Enter the number of qualifying persons in the box provided on line 25 on Form M1.

MINNESOTA • REVENUE

Schedule M1M, Income Additions and Subtractions 2012

Sequence #3

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

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

Additions to Income

- 1 If you took the standard deduction on your federal return, enter \$2,000 if married filing joint or qualifying widow(er), or \$1000 if married filing separate. Otherwise, skip this line ... 1 1234
2 Limitation on itemized deductions for taxpayers with an adjusted gross income that exceeds the applicable threshold (see instructions) ... 2 12345678
3 Phase out of personal exemption(s) for taxpayers with an adjusted gross income that exceeds the applicable threshold (see instructions) ... 3 12345678
4 Interest from municipal bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A ... 4 12345678
5 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 ... 5 12345678
6 Federal bonus depreciation addition (determine from worksheet in the instructions) ... 6 12345678
7 Federal section 179 expensing addition (determine from worksheet in the instructions) ... 7 12345678
8 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) ... 8 123456
9 Domestic production activities deduction (from line 35 of federal Form 1040) ... 9 12345678
10 Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds) ... 10 12345678
11 If you are an employer who provides prescription drug coverage to your retirees, enter the amount of federal tax-exempt subsidies you received for continuing these benefits ... 11 12345678
12 Fines, fees and penalties federally deducted as a trade or business expense (see instructions) ... 12 12345678
13 Suspended loss from 2001 through 2005 or 2008 through 2011 on your federal return that was generated by bonus depreciation (determine from worksheet in the instructions) ... 13 12345678
14 Capital gain portion of a lump-sum distribution (from line 6 of federal Form 4972; enclose Form 4972) ... 14 12345678
15 Net operating loss carryover adjustment (see instructions) ... 15 12345678
16 This line intentionally left blank ... 16
17 Add lines 1 through 16. Enter the total here and on line 3 of Form M1 ... 17 12345678

Subtractions are on the back of this schedule.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

Subtractions From Income

Table with 3 columns: Line number, Description, and Amount. Rows include items 18 through 38, such as 'Net interest or mutual fund dividends from U.S. bonds', 'Education expenses', 'Subtraction for federal bonus depreciation', etc.

You must include this schedule with your Form M1.



Schedule M1M, Income Additions and Subtractions 2012

Sequence #3

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

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

Additions to Income

- 1 If you took the standard deduction on your federal return, enter \$2,000 if married filing joint or qualifying widow(er), or \$1000 if married filing separate. Otherwise, skip this line 1 1234
2 Limitation on itemized deductions for taxpayers with an adjusted gross income that exceeds the applicable threshold (see instructions) 2 12345678
3 Phase out of personal exemption(s) for taxpayers with an adjusted gross income that exceeds the applicable threshold (see instructions) 3 12345678
4 Interest from municipal bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A 4 12345678
5 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 5 12345678
6 Federal bonus depreciation addition (determine from worksheet in the instructions) 6 12345678
7 Federal section 179 expensing addition (determine from worksheet in the instructions) 7 12345678
8 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) 8 123456
9 Domestic production activities deduction (from line 35 of federal Form 1040) 9 12345678
10 Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds) 10 12345678
11 If you are an employer who provides prescription drug coverage to your retirees, enter the amount of federal tax-exempt subsidies you received for continuing these benefits 11 12345678
12 Fines, fees and penalties federally deducted as a trade or business expense (see instructions) 12 12345678
13 Suspended loss from 2001 through 2005 or 2008 through 2011 on your federal return that was generated by bonus depreciation (determine from worksheet in the instructions) 13 12345678
14 Capital gain portion of a lump-sum distribution (from line 6 of federal Form 4972; enclose Form 4972) 14 12345678
15 Net operating loss carryover adjustment (see instructions) 15 12345678
16 This line intentionally left blank 16
17 Add lines 1 through 16. Enter the total here and on line 3 of Form M1 17 12345678

Subtractions are on the back of this schedule.



TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

Subtractions From Income

Table with 3 columns: Line number, Description, and Amount. Rows include items like Net interest or mutual fund dividends, Education expenses, Charitable contributions, and various tax exemptions.

You must include this schedule with your Form M1.



MINNESOTA REVENUE

201231

Schedule M1W, Minnesota Income Tax Withheld 2012

Sequence #2

Complete this schedule to report Minnesota income tax withheld. Include this schedule when you file your return.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999

SPOUSE'S 1ST NAME, INIT SPOUSE'S LAST NAMEXXXXXXXX 999999999

If you received a W-2, 1099, W-2G, Schedule KPI, KS or KF that shows Minnesota income tax was withheld, complete this schedule to determine line 23 of Form M1. List only the forms that report Minnesota income tax withheld. Round dollar amounts to the nearest whole dollar. You must include this schedule when you file your return. DO NOT send in your W-2, 1099 or W-2G forms; keep them with your tax records. All instructions are included on this schedule.

1 Minnesota wages and tax withheld from W-2s, other than from W-2G. If you have more than five W-2s, complete line 5 on the back.

Table with 5 columns: A (If the W-2 is for: you, enter 1; spouse, enter 2), B-Box 13 (If Retirement Plan box is checked, mark an X below), C-Box 15 (Employer's 7-digit Minnesota state tax ID number), D-Box 16 (State wages, tips, etc. (round to nearest whole dollar)), E-Box 17 (Minnesota tax withheld (round to nearest whole dollar)).

Subtotal for additional W-2s (from line 5 on the back) ..... 12345678

Total Minnesota tax withheld from all W-2 forms (add amounts in line 1, column E) ..... 1 12345678

2 Minnesota tax withheld from 1099 and W-2G forms. If you have more than four forms, complete line 6 on the back.

Table with 4 columns: A (If the 1099 or W-2G is for: you, enter 1; spouse, enter 2), B (Payer's 7-digit Minnesota state tax ID number (if unknown, contact the payer)), C (Income amount (see the table on the back for amounts to include)), D (Minnesota tax withheld (round to nearest whole dollar)).

Subtotal for additional 1099 and W-2G forms (from line 6 on the back) ..... 12345678

Total Minnesota tax withheld from all 1099 and W-2G forms (add amounts in line 2, column D) ..... 2 12345678

3 Total Minnesota tax withheld by partnerships, S corporations and fiduciaries (from line 7 on the back) ..... 3 12345678

4 Total. Add the Minnesota tax withheld on lines 1, 2 and 3. Enter the total here and on line 23 of Form M1 ..... 4 12345678

You must include this schedule with your Form M1. If required, also include a copy of Schedules KPI, KS and/or KF.

ID-#

2012 M1W, page 2

Complete line 5 and/or line 6 to report Minnesota income tax withheld if you received more than five W-2 forms, four 1099 and W-2G forms. Complete line 7 to report Minnesota tax withheld on Schedules KPI, KS and/or KF.

5 Minnesota wages and Minnesota tax withheld on additional W-2s (other than W-2G).

Table with 5 columns: A (If the W-2 is for: you, enter 1; spouse, enter 2), B-Box 13 (If Retirement Plan box is checked, mark an X below), C-Box 15 (Employer's 7-digit Minnesota state tax ID number), D-Box 16 (State wages, tips, etc. (round to nearest whole dollar)), E-Box 17 (Minnesota tax withheld (round to nearest whole dollar)).

Subtotal for additional W-2s (add amounts in line 5, column E) ..... 5 12345678
Enter the result here and include on line 1 on the front of this schedule.

6 Minnesota tax withheld on additional 1099 and W-2G forms.

Table with 4 columns: A (If the 1099 or W-2G is for: you, enter 1; spouse, enter 2), B (Payer's 7-digit Minnesota state tax ID number (if unknown, contact the payer)), C (Income amount (see the table below for amounts to include)), D (Minnesota tax withheld (round to nearest whole dollar)).

Subtotal for additional 1099 and W-2G forms (add amounts in line 6, column D) ..... 6 12345678
Enter the result here and include on line 2 on the front of this schedule.

7 Minnesota income and tax withheld by partnerships, S corporations and fiduciaries, if any.

Table with 3 columns: A (Entity's 7-digit Minnesota state tax ID number (if unknown, contact the entity)), B-Minnesota Income Amount (from line 35 of Schedule KPI, line 33 of KS and/or line 24 of KF), C-Minnesota Tax Withheld (from line 37 of Schedule KPI, line 35 of KS and/or line 16 of KF).

Subtotal of Minnesota tax withheld by partnerships, S corporations and fiduciaries (add amounts in line 7, column C). Enter the result here and on line 3 on the front of this schedule ..... 7 12345678

Table for Column C, Lines 2 and 6
Use to determine which amounts from your 1099 form you must include as income on column C, lines 2 and 6.
Form Include the Sum of Boxes:
1099-G ..... 1, 2, 5-7
1099-MISC ..... 1-3, 5-8, 10, 13, 14
1099-R ..... 14 or 2a or 1

Schedule M1W, Minnesota Income Tax Withheld 2012

Sequence #2

Complete this schedule to report Minnesota income tax withheld. Include this schedule when you file your return.

TAXPAYER'S 1ST NAME, IN TAXPAYER'S LAST NAMEXXXXXX 999999999
SPOUSE'S 1ST NAME, INIT SPOUSE'S LAST NAMEXXXXXXXX 999999999

If you received a W-2, 1099, W-2G, Schedule KPI, KS or KF that shows Minnesota income tax was withheld, complete this schedule to determine line 23 of Form M1. List only the forms that report Minnesota income tax withheld. Round dollar amounts to the nearest whole dollar. You must include this schedule when you file your return. DO NOT send in your W-2, 1099 or W-2G forms; keep them with your tax records. All instructions are included on this schedule.

1 Minnesota wages and tax withheld from W-2s, other than from W-2G. If you have more than five W-2s, complete line 5 on the back.

Table with 5 columns: A (If the W-2 is for: you, enter 1; spouse, enter 2), B-Box 13 (If Retirement Plan box is checked, mark an X below), C-Box 15 (Employer's 7-digit Minnesota state tax ID number), D-Box 16 (State wages, tips, etc. round to nearest whole dollar), E-Box 17 (Minnesota tax withheld round to nearest whole dollar). Rows include individual entries and a subtotal for additional W-2s.

2 Minnesota tax withheld from 1099 and W-2G forms. If you have more than four forms, complete line 6 on the back.

Table with 4 columns: A (If the 1099 or W-2G is for: you, enter 1; spouse, enter 2), B (Payer's 7-digit Minnesota state tax ID number), C (Income amount), D (Minnesota tax withheld). Rows include individual entries and a subtotal for additional 1099 and W-2G forms.

3 Total Minnesota tax withheld by partnerships, S corporations and fiduciaries

(from line 7 on the back) 3 12345678

4 Total. Add the Minnesota tax withheld on lines 1, 2 and 3.

Enter the total here and on line 23 of Form M1 4 12345678

You must include this schedule with your Form M1. If required, also include a copy of Schedules KPI, KS and/or KF.

Complete line 5 and/or line 6 to report Minnesota income tax withheld if you received more than five W-2 forms, four 1099 and W-2G forms. Complete line 7 to report Minnesota tax withheld on Schedules KPI, KS and/or KF.

**5 Minnesota wages and Minnesota tax withheld on additional W-2s (other than W-2G).**

<b>A</b> If the W-2 is for: • you, enter 1 • spouse, enter 2	<b>B—Box 13</b> If Retirement Plan box is checked, mark an X below.	<b>C—Box 15</b> Employer's 7-digit Minnesota state tax ID number	<b>D—Box 16</b> State wages, tips, etc. <i>(round to nearest whole dollar)</i>	<b>E—Box 17</b> Minnesota tax withheld <i>(round to nearest whole dollar)</i>
1	X	1234567	12345678	12345678
2	X	1234567	12345678	12345678
1	X	1234567	12345678	12345678
2	X	1234567	12345678	12345678
1	X	1234567	12345678	12345678

Subtotal for additional W-2s (add amounts in line 5, column E) ..... **5** 12345678  
 Enter the result here and include on line 1 on the front of this schedule.

**6 Minnesota tax withheld on additional 1099 and W-2G forms.**

<b>A</b> If the 1099 or W-2G is for: • you, enter 1 • spouse, enter 2	<b>B</b> Payer's 7-digit Minnesota state tax ID number (if unknown, contact the payer)	<b>C</b> Income amount (see the table below for amounts to include)	<b>D</b> Minnesota tax withheld <i>(round to nearest whole dollar)</i>
1	1234567	12345678	12345678
2	1234567	12345678	12345678
1	1234567	12345678	12345678
2	1234567	12345678	12345678

Subtotal for additional 1099 and W-2G forms (add amounts in line 6, column D) ..... **6** 12345678  
 Enter the result here and include on line 2 on the front of this schedule.

**7 Minnesota income and tax withheld by partnerships, S corporations and fiduciaries, if any.**

<b>A</b> Entity's 7-digit Minnesota state tax ID number (if unknown, contact the entity)	<b>B—Minnesota Income Amount</b> (from line 35 of Schedule KPI, line 33 of KS and/or line 24 of KF)	<b>C—Minnesota Tax Withheld</b> (from line 37 of Schedule KPI, line 35 of KS and/or line 16 of KF)
1234567	12345678	12345678
1234567	12345678	12345678
1234567	12345678	12345678
1234567	12345678	12345678

Subtotal of Minnesota tax withheld by partnerships, S corporations and fiduciaries (add amounts in line 7, column C). Enter the result here and on line 3 on the front of this schedule ..... **7** 12345678

**Table for Column C, Lines 2 and 6**  
 Use to determine which amounts from your 1099 form you must include as income on column C, lines 2 and 6.

**Form    Include the Sum of Boxes:**  
 1099-G ..... 1, 2, 5-7  
 1099-MISC ..... 1-3, 5-8, 10, 13, 14  
 1099-R ..... 14 or 2a or 1

M1WFC

MINNESOTA REVENUE

Minnesota Working Family Credit 2012

Sequence #4

TAXPAYER'S 1ST NAME, INIT TAXPAYER'S LAST NAMEXXXXXX 999999999

Number of Qualifying Children: X X X

Table with 5 columns: Child's first, middle initial, last name; Relationship to you; Number of months the child lived with you in 2012; Child's date of birth; Child's Social Security number. Rows for CHILD 1 and CHILD 2.

You must be eligible for the federal earned income credit (EIC) to claim the Minnesota working family credit. Before you complete this schedule, you must follow the steps in the instructions for the federal return to determine if you can take the federal earned income credit and complete the appropriate federal EIC Worksheet.

Round amounts to the nearest whole dollar.

- 1 If you filed federal Form 1040, enter your total earned income from line 1 of EIC Worksheet A or line 6 of EIC Worksheet B. ... 12345
2 Using the amount on line 1, your filing status and the number of qualifying children, find the credit amount using the WFC Table on pages 21-23 of the M1 instruction booklet ... 1234
3 Federal adjusted gross income (from line 37 of Form 1040, line 21 of Form 1040A or line 4 of Form 1040EZ). ... 12345
4 If you have:
- no qualifying children, is line 3 less than \$7,770?
- only one qualifying child, is line 3 less than \$20,310?
- two or more qualifying children, is line 3 less than \$24,100?
X Yes. Go to line 5 below.
X No. Using the amount on line 3 and the number of qualifying children, find the credit amount using the WFC Table on pages 21-23 of the M1 instruction booklet ... 1234
5 Working family credit amount.
- If you checked "Yes" on line 4, enter the amount from line 2.
- If you checked "No" on line 4, enter the amount from line 2 or line 4, whichever is less ... 1234
Full-year residents: Also enter this amount on line 26 of Form M1.
6 Part-year residents and nonresidents: Multiply line 5 by line 25 of Schedule M1NR. Enter the result here and on line 26 of Form M1. However, if your Minnesota gross income is less than \$9,750, see instructions; enter result from step 5 of worksheet in the space below and enter step 7 on line 6 ... 1234
Step 5 of the worksheet: 0.12345
7 American Indians working and living on an Indian reservation and taxpayers with JOBZ business income: Determine from the instructions on the back. Enter the result here and on line 26 of Form M1 ... 1234

Include this schedule with your Form M1. Enter the number of qualifying children in the box provided on line 26 of Form M1.

TAXPAYER'S 1ST NAME, INIT TAXPAYER'S LAST NAMEXXXXX 999999999
Number of Qualifying Children: X X X
Child's first, middle initial, last name Relationship to the child lived with you in 2012 Child's date of birth Child's Social Security number
CHILD 1 1ST MI LAST RELATIONSHI 12 01011111 999999999
CHILD 2 1ST MI LAST RELATIONSHI 12 01011111 999999999

You must be eligible for the federal earned income credit (EIC) to claim the Minnesota working family credit. Before you complete this schedule, you must follow the steps in the instructions for the federal return to determine if you can take the federal earned income credit and complete the appropriate federal EIC Worksheet.

Round amounts to the nearest whole dollar.

- 1 If you filed federal Form 1040, enter your total earned income from line 1 of EIC Worksheet A or line 6 of EIC Worksheet B. If you filed Form 1040A or Form 1040EZ, enter the amount from line 1 of EIC Worksheet 1 12345
2 Using the amount on line 1, your filing status and the number of qualifying children, find the credit amount using the WFC Table on pages 21-23 of the M1 instruction booklet (if result is zero, stop here; you do not qualify for this credit) 2 1234
3 Federal adjusted gross income (from line 37 of Form 1040, line 21 of Form 1040A or line 4 of Form 1040EZ). (If a negative number, leave blank) 3 12345
4 If you have:
no qualifying children, is line 3 less than \$7,770?
only one qualifying child, is line 3 less than \$20,310?
two or more qualifying children, is line 3 less than \$24,100?
X Yes. Go to line 5 below.
X No. Using the amount on line 3 and the number of qualifying children, find the credit amount using the WFC Table on pages 21-23 of the M1 instruction booklet 4 1234
5 Working family credit amount.
If you checked "Yes" on line 4, enter the amount from line 2.
If you checked "No" on line 4, enter the amount from line 2 or line 4, whichever is less 5 1234
Full-year residents: Also enter this amount on line 26 of Form M1.
6 Part-year residents and nonresidents: Multiply line 5 by line 25 of Schedule M1NR. Enter the result here and on line 26 of Form M1. However, if your Minnesota gross income is less than \$9,750, see instructions; enter result from step 5 of worksheet in the space below and enter step 7 on line 6 6 1234
Step 5 of the worksheet: 0.12345
7 American Indians working and living on an Indian reservation and taxpayers with JOBZ business income: Determine from the instructions on the back. Enter the result here and on line 26 of Form M1 7 1234

Include this schedule with your Form M1.
Enter the number of qualifying children in the box provided on line 26 of Form M1.