

# 2009 Age 65 or Older/Disabled Subtraction

**Before you complete this schedule, read the instructions on the back to see if you are eligible.**

If you are married and filing separate federal income tax returns, you are not eligible for this subtraction unless you and your spouse lived apart for all of 2009.

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Social Security number \_\_\_\_\_

**Round amounts to the nearest whole dollar.**

**Determining subtraction**

- 1** If you are married and filing a joint federal income tax return, enter \$12,000. If you are single, enter \$9,600. If you are married and filing separate, enter \$6,000 . . . . . **1** \_\_\_\_\_
- 2** If you (or your spouse if filing a joint return) are 65 or older, enter 0. If you (and your spouse if filing a joint return) are under age 65, enter your disability pensions and insurance payments included on line 7 of federal Form 1040 or Form 1040A . . . . . **2** \_\_\_\_\_
- 3** If you (or your spouse if filing a joint return) are 65 or older, enter the amount from line 1 above. If you (and your spouse if filing a joint return) are younger than 65, enter the amount from line 1 or line 2, whichever is less . . . . . **3** \_\_\_\_\_
- 4** Nontaxable veterans' pensions and benefits (from line 13b of federal Schedule R of Form 1040A or 1040). If you did not complete Schedule R, enter 0 . . . . . **4** \_\_\_\_\_
- 5 a** Social Security benefits (from box 5 of SSA-1099 forms) . . . . . **5a** \_\_\_\_\_
- b** Taxable Social Security benefits (from line 20b of federal Form 1040 or line 14b of Form 1040A) . . . . . **5b** \_\_\_\_\_
- Nontaxable Social Security benefits (subtract line 5b from line 5a) . . . . . **5** \_\_\_\_\_
- 6 a** Social Security equivalent benefit portion of Tier 1 paid by the Railroad Retirement Board (from box 5 of RRB-1099 forms) . . . . . **6a** \_\_\_\_\_
- b** Railroad Retirement Board benefits (included on line 16b of federal Form 1040 or line 12b of Form 1040A) . . . . . **6b** \_\_\_\_\_
- Total Railroad Retirement Board benefits received (add lines 6a and 6b) . . . . . **6** \_\_\_\_\_
- 7** Add lines 4, 5 and 6 . . . . . **7** \_\_\_\_\_
- 8** Subtract line 7 from line 3 (if result is zero or less, you do not qualify for this subtraction) . . . . . **8** \_\_\_\_\_
- 9 a** Federal adjusted gross income (from line 37 of federal Form 1040 or line 21 of Form 1040A) . . . . . **9a** \_\_\_\_\_
- b** Railroad Retirement Board benefits (included on lines 16b and 20b of federal Form 1040 or lines 12b and 14b of Form 1040A) . . . . . **9b** \_\_\_\_\_
- Subtract line 9b from line 9a. If you received a lump-sum distribution, see instructions . . . . . **9** \_\_\_\_\_
- 10** Amount from the instructions for line 10 (on the back of this schedule) . . . . . **10** \_\_\_\_\_
- 11** Subtract line 10 from line 9 (if result is zero or less, enter 0 on lines 11 and 12 and go on to line 13) . . . . . **11** \_\_\_\_\_
- 12** Multiply line 11 by 50% (.50) . . . . . **12** \_\_\_\_\_
- 13** Subtract line 12 from line 8 (if result is zero or less, you do not qualify for this subtraction). Enter the result here and on line 20 of Schedule M1M . . . . . **13** \_\_\_\_\_

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

# 2009 Schedule M1R instructions

## Eligibility requirements

To qualify for this subtraction, you (or your spouse if filing a joint return) must meet the age and disability requirements and the income requirements provided below. If you are married and filing separate federal income tax returns, you are not eligible unless you and your spouse lived apart for all of 2009.

If you meet all the eligibility requirements, complete Schedule M1R to determine how much, if any, you can subtract from your income. If you do not qualify for the subtraction, there is no need for you to complete the schedule.

## Age and disability requirements

To qualify, you (or your spouse if filing a joint return) must be either:

- 65 years of age or older by the end of 2009, or
- permanently and totally disabled and received federally taxable disability income in 2009. If you did not receive federally taxable disability income, you are not eligible for this subtraction.

You may be eligible if at any time a physician signed the statement in the instructions for Schedule R of Form 1040A or 1040 certifying that you are permanently and totally disabled. If you are a veteran, you may qualify if you received a signed certification from the Department of Veterans Affairs stating that you are permanently and totally disabled.

If you have never filed federal Schedule R but believe you are permanently and totally disabled, ask your physician to determine whether you meet the disability requirements. If so, have your physician sign the statement, and keep it with your tax records. It is not necessary for you to file federal Schedule R with the IRS to be eligible for the Minnesota subtraction.

If you (or your spouse if filing a joint return) meet the age or disability requirement, check the income requirements to see if you qualify for the subtraction.

## Income requirements

If you (or your spouse if filing a joint return) meet the age or disability requirement, use the table below to see if you are eligible for the subtraction.

<b>You qualify if you are:</b>	<b>and your adjusted gross income* is less than:</b>	<b>and your Railroad Retirement Board benefits and nontaxable Soc. Sec. are less than:</b>
Married filing a joint return and both spouses are 65 or older or disabled	\$42,000	\$12,000
Married filing a joint return and one spouse is 65 or older or disabled	\$38,500	\$12,000
Married filing a separate return, you are 65 or older or disabled, and you lived apart from your spouse for all of 2009	\$21,000	\$ 6,000
Filing single, head of household or qualifying widow(er), and you are 65 or older or disabled	\$33,700	\$ 9,600

\* *Adjusted gross income is federal adjusted gross income (line 37 of federal Form 1040 or line 21 of Form 1040A) plus any lump-sum distributions reported on federal Form 4972, less any taxable Railroad Retirement Board benefits (see line 9 instructions).*

## Line instructions

### Line 9

#### Adjusted gross income

If you received a lump-sum distribution and used the ten-year averaging and/or the capital gain election on federal Form 4972, follow the steps below to determine line 9:

- 1 From the front of this schedule, subtract line 9b from line 9a \_\_\_\_\_
- 2 From your federal Form 4972, add line 10 and any capital gain reported on line 6. (The line 6 amount must also be reported on line 14 of Schedule M1M) \_\_\_\_\_
- 3 Add steps 1 and 2, and enter the result here and on line 9 of Schedule M1R \_\_\_\_\_

### Line 10

On line 10, enter the dollar amount for your filing status from the following:

Married filing a joint return and both spouses are either 65 or older or disabled	\$18,000
Married filing a joint return and one spouse is 65 or older or disabled	\$14,500
Married filing a separate return and you are 65 or older or disabled	\$ 9,000
Filing single, head of household or qualifying widow(er), and you are 65 or older or disabled	\$14,500