

Use CAPITAL LETTERS. DO NOT STAPLE enclosures to this return.



Identification

Mark an X if a foreign address:

Your first name and middle initial

Last name

Your Social Security number

Spouse's first name and middle initial

Last name

Spouse's Social Security number

Current home address (street, apartment number, route)

Your date of birth (mm/dd/yyyy)

City

State

Zip code

Spouse's date of birth

Filing status

2002 federal filing status

Single

Head of household

Married filing separate:

(mark an X in one oval box):

Married filing joint

Qualifying widow(er)

Also enter spouse's name and Social Security number

Fund

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:

Green . . . . . 11 Democratic Farmer-Labor . 14  
Independence . 12 General Campaign Fund . . 15  
Republican . . . 13

Code number for you:

Code number for spouse:

Federal

From your federal return (for line references see instructions, page 8), enter the amount of:

A Wages, salaries, tips, etc.:

B Pensions and annuities:

C Unemployment:

D Federal adjusted gross income:

If a negative number, mark an X in oval box.

Do not send in W-2s. Complete and enclose Schedule M1W to claim Minnesota withholding.

1 Federal taxable income (from line 41 of federal Form 1040, line 27 of Form 1040A, line 6 of Form 1040EZ, or line K of telefile tax record) . . . . . 1 ■

If a negative number, mark an X in oval box.

2 State income tax addition. If you itemized deductions on federal Form 1040, complete the worksheet on page 8 of the instructions to determine this amount . . . . . 2 ■

3 Federal bonus depreciation addition (see instructions, page 9) . . . . . 3 ■

4 Other additions to your income, including non-Minnesota bond interest (see instructions, page 9) . . . . . 4 ■

5 Add lines 1 through 4 (if a negative number, mark an X in the oval box indicated) . . . . . 5

If a negative number, mark an X in oval box.

6 State income tax refund from line 10 of your federal Form 1040 . . . . . 6 ■

7 Interest or mutual fund dividends from U.S. bonds (see instructions, page 10) . . . . . 7 ■

8 Education expenses you paid for your qualifying children that were not used to claim the K-12 education credit on line 34. Print the name and grade of each child: . . . . . 8 ■

9 If you did not itemize deductions on your federal return and your charitable contributions were more than \$500, see instructions, page 12 . . . . . 9 ■

10 Subtraction for persons age 65 or older, or permanently and totally disabled (enclose Schedule M1R) . . . . . 10 ■

11 Subtraction for federal bonus depreciation added back to Minnesota taxable income in 2001 (see instructions, page 12) . . . . . 11 ■

12 Other subtractions (see page 12 and enclose Schedule M1M) . . . . . 12 ■

13 Total subtractions. Add lines 6 through 12 . . . . . 13

14 Minnesota taxable income. Subtract line 13 from line 5 (if zero or less, leave blank) . . 14

Tax before credits

15 Tax from the table on pages 22 through 27 of the M1 instructions . . . . . 15

16 Alternative minimum tax (enclose Schedule M1MT) . . . . . 16 ■

17 Add lines 15 and 16. Full-year residents: Skip line 18 and enter this amount on line 19 . . . . . 17

18 Part-year residents and nonresidents: From Schedule M1NR, enter the amount from line 20 on line 18a, from line 25 on line 18b, and the tax from line 28 on line 18 (enclose schedule)

a. M1NR, line 20: [ ] .00 b. M1NR, line 25: [ ] .00 18 ■ [ ] .00

19 Full-year residents: Amount from line 17. Part-year residents and nonresidents: Amount from line 18 19 [ ] .00

20 Tax on lump-sum distribution (enclose Schedule M1LS) 20 ■ [ ] .00

21 Tax before credits. Add lines 19 and 20 21 [ ] .00

22 Marriage credit for joint return when both spouses have earned income or retirement income (determine from instructions, page 15) 22 ■ [ ] .00

23 Credit for long-term care insurance premiums paid (enclose Schedule M1LTI) 23 ■ [ ] .00

24 Credit for taxes paid to another state (enclose Schedule M1CR) 24 ■ [ ] .00

25 Alternative minimum tax credit (enclose Schedule M1MTC) 25 ■ [ ] .00

26 Total credits against tax. Add lines 22 through 25 26 [ ] .00

27 Subtract line 26 from line 21 (if zero or less, leave blank) 27 [ ] .00

28 Nongame Wildlife Fund contribution. This will reduce your refund or increase amount owed 28 ■ [ ] .00

29 Add lines 27 and 28 29 [ ] .00

30 Minnesota income tax withheld. Complete Schedule M1W to report withholding as shown on your W-2 and 1099 forms (enclose Schedule M1W; do not send W-2s, 1099s) 30 ■ [ ] .00

31 Minnesota estimated tax and extension (Form M13) payments made for 2002 31 ■ [ ] .00

32 Child and dependent care credit (enclose Schedule M1CD) 32 ■ [ ] .00

33 Minnesota working family credit (enclose Schedule M1WFC) 33 ■ [ ] .00

34 K-12 education credit (enclose Schedule M1ED). Enter number of qualifying children here: [ ] 34 ■ [ ] .00

35 Total payments. Add lines 30 through 34 35 [ ] .00

36 REFUND. If line 35 is more than line 29, subtract line 29 from line 35 (see instructions, page 17) 36 ■ [ ] .00

37 For direct deposit of the full refund on line 36, enter: Account type: [ ] Checking [ ] Savings Routing number [ ] Account number [ ]

38 AMOUNT YOU OWE. If line 29 is more than line 35, subtract line 35 from line 29 (see instructions, page 21) 38 ■ [ ] .00

39 Penalty amount from Schedule M15 (see instructions, page 21). Also include this amount on line 36 or line 38 (enclose Schedule M15) 39 ■ [ ] .00

IF YOU PAY ESTIMATED TAX and you want part of your refund credited to estimated tax, enter lines 40 and 41. 40 Amount from line 36 you want sent to you 40 ■ [ ] .00

41 Amount from line 36 you want applied to your 2003 estimated tax 41 ■ [ ] .00

Sign here I declare that this return is correct and complete to the best of my knowledge and belief. Your signature Spouse's signature (if filing jointly) Daytime phone ( ) Paid preparer: You must sign below. Paid preparer's signature Date Daytime phone MN tax ID, SSN, PTIN or VITA/TCE #

Include a copy of your 2002 federal return and schedules or federal telefile tax record when you file Form M1. Mail to: Minnesota Individual Income Tax, St. Paul, MN 55145-0010

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

Minnesota Income Tax Withheld 2002

Your last name Your first name Social Security number
Spouse's last name Spouse's first name Spouse's Social Security number

Instructions

If you received a W-2, 1099, Schedule KF, KS or KPI that shows Minnesota income tax was withheld, you must complete this schedule to determine the amount to enter on line 30 of your Form M1.

- List only the W-2, 1099 and other schedules that report Minnesota income tax withheld. If you have more than eight W-2 or 1099 forms, complete and enclose an additional Schedule M1W.
Do not list amounts withheld by a state other than Minnesota.
Be sure to include this schedule when you file your return. If you fail to submit the schedule when required, processing of your return will be delayed and the department may disallow your withholding amount.
Do not send in W-2 and 1099 forms with your return; keep them with your tax records.

1 Minnesota tax withheld on W-2s.

Table with 5 columns: Mark an X if the W-2 is for You or Spouse, Box 13 (Retirement Plan), Box 15 (Employer's 7-digit Minnesota state ID number), Box 16 (State wages, tips, etc.), and Box 17 (Minnesota tax withheld). Includes instruction: Round all amounts to nearest whole dollar.

Total Minnesota tax withheld on W-2s 1

2 Minnesota tax withheld on 1099 forms.

Table with 3 columns: Mark an X if the 1099 is for You or Spouse, Payer's 7-digit Minnesota state ID number, and Minnesota tax withheld.

Total Minnesota tax withheld on 1099 forms 2

3 Total Minnesota tax withheld from partnerships, S corporations and fiduciaries, if any (add line 21 of Schedule KPI, line 18 of Schedule KS and line 12 of Schedule KF) 3

4 Total. Add the Minnesota tax withheld on lines 1, 2 and 3. Enter the total here and on line 30 of Form M1 4

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

Do not send in W-2s or 1099s. Keep them with your tax records.