



# 2018 Schedule M1R, Age 65 or Older/Disabled Subtraction

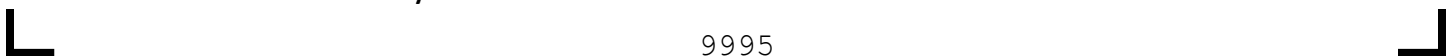
Before you complete this schedule, read the instructions on the back to see if you are eligible for this subtraction. If you are married and filing separate federal income tax returns, you are not eligible for this subtraction unless you and your spouse lived apart for all of 2018.

Your First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Round amounts to the nearest whole dollar.

- 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 1 of federal Form 1040 . . . . . **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 Any pension, annuity or disability benefit included on line 13b of federal Schedule R. If you did not complete Schedule R, enter 0 . . . . . **4** \_\_\_\_\_
- 5 a Social Security benefits (from your Forms SSA-1099) . . . . . **5 a** \_\_\_\_\_
- b Taxable Social Security benefits (see instructions) . . . . . **5 b** \_\_\_\_\_
- 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 your forms RRB-1099) . . . . . **6 a** \_\_\_\_\_
- b Railroad Retirement Board benefits (included on line 4b of federal Form 1040) . . . . . **6 b** \_\_\_\_\_
- 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 zero or less, **STOP HERE**. You do not qualify for this subtraction. . . . . **8** \_\_\_\_\_
- 9 a Federal adjusted gross income (from line 1 of Form M1) . . . . . **9 a** \_\_\_\_\_
- b Enter the amount from line 36 of Schedule M1NC. Enter as a negative amount if you entered the amount on line 40 of Schedule M1M . . . . . **9 b** \_\_\_\_\_
- c Add lines 9a and 9b . . . . . **9 c** \_\_\_\_\_
- d Railroad Retirement Board benefits (included on line 5b of federal Form 1040) . . . . . **9 d** \_\_\_\_\_
- Subtract line 9d from line 9c. 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 less than zero, 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 and enter the result here and on line 21 of Schedule M1M. (if less than zero, enter 0. You do not qualify for this subtraction) . . . . . **13** \_\_\_\_\_

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



# 2018 Schedule M1R Instructions

## Am I eligible?

To qualify for this subtraction, you must meet the requirements. Also, you (or your spouse if filing a joint return) must either be aged 65 or older (born before January 2, 1954) or meet the disability requirements 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 2018.

## What are the disability requirements?

To meet the disability requirements, you (or your spouse if filing a joint return) must have:

- Had a permanent and total disability by the end of 2018.
- Received federally taxable disability income in 2018

You may be eligible if at any time a physician signed the statement in the instructions for federal Schedule R certifying that you have a permanent and total disability.

If you are a veteran, you may qualify if you received a signed certification from the Department of Veterans Affairs stating you have a permanent and total disability.

If you have never filed Schedule R but believe you have a permanent and total disability, ask your physician to determine if you meet the disability requirements. If you do, have your physician sign the statement in the Schedule R instructions and keep it with your tax records.

**Note:** You do not need to file Schedule R with your federal income tax return to be eligible for the Minnesota subtraction.

## What are the income requirements?

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

You qualify if you are:	And your adjusted gross income* is less than:	And your Railroad Retirement Board benefits and nontaxable Social Security are less than:
Filing single, head of household or qualifying widow(er), and you are 65 or older or disabled	\$33,700	\$ 9,600
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 2018	\$21,000	\$ 6,000

\* Adjusted gross income is the amount from line 1 of Form M1 (or line 38 of Schedule M1NC, *Federal Adjustments*, if you filed that schedule), plus any lump-sum distributions reported on federal Form 4972, less any taxable Railroad Retirement Board benefits (see line 9 instructions).

## Line Instructions

### Line 5

#### Taxable Social Security

If you did not file Schedule M1NC, enter the amount included on line 5b of federal Form 1040.

If you filed Schedule M1NC, add add any Social Security benefits included in the additions column on line 32, or subtract any Social Security benefits included in the subtractions column on line 32.

### Line 9

#### Adjusted Gross Income

If you received a lump-sum distribution and used the ten-year averaging 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 9d from line 9c
- 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 9 of Schedule M1M)
- 3 Add steps 1 and 2, and enter the result here and on line 9 of Schedule M1R

### Line 10

Enter the dollar amount for your filing status from the following:

Filing single, head of household or qualifying widow(er), and you are 65 or older or disabled	\$14,500
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