

# Minnesota Household Income Worksheet for M1PR

The following non-taxable items need to be included when computing the income for M1PR:

- \_\_\_\_\_ Non-taxable Social Security/ Railroad retirement
- \_\_\_\_\_ Deductible IRA contributions
- \_\_\_\_\_ Deductible Keogh contributions
- \_\_\_\_\_ SEP contributions
- \_\_\_\_\_ SIMPLE contributions
- \_\_\_\_\_ Nontaxable welfare benefits (MFIP, MSA, SSI, general assistance, Maxis, GRH, diversionary work program, refugee cash assistance, emergency assistance)
- \_\_\_\_\_ Additional standard deduction for real estate taxes or vehicle sales tax
- \_\_\_\_\_ Capital loss carryover that was used to reduce taxable income
- \_\_\_\_\_ Charitable contributions made directly from an IRA
- \_\_\_\_\_ Contributions to pre-tax employee benefit plans:
  - \_\_\_\_\_ dependent care
  - \_\_\_\_\_ medical/ health expense
  - \_\_\_\_\_ transit/ parking
  - \_\_\_\_\_ other pre-tax items
- \_\_\_\_\_ Deferred comp. plan employee volunteer benefits ( 401(k), 457, 403(b), SEP/Simple)
- \_\_\_\_\_ Educator expenses deducted on Federal
- \_\_\_\_\_ Tuition and fees from line 34 of 1040
- \_\_\_\_\_ Employer paid education
- \_\_\_\_\_ Employer paid adoption expense
- \_\_\_\_\_ Federal adjustments to income for HSA, MSA
- \_\_\_\_\_ Federally non-taxable interest/ dividends
- \_\_\_\_\_ Foreign earned income exclusion
- \_\_\_\_\_ Forgiveness of debt income excluded on Federal tax return
- \_\_\_\_\_ Foster care payments if child is a dependent
- \_\_\_\_\_ Gain excluded on sale of home

- \_\_\_\_\_ Housing allowance for clergy or military
- \_\_\_\_\_ Income excluded by a tax treaty
- \_\_\_\_\_ Income of others living with the taxpayer other than dependents or renters
- \_\_\_\_\_ Income of persons living with homeowner other than dependents and renters
- \_\_\_\_\_ Net operating loss carry forward/back to the extent Federal income is reduced
- \_\_\_\_\_ Nontaxable military pay
- \_\_\_\_\_ Nontaxable pension/annuity payments. Do not include rollovers or Roth distributions.
- \_\_\_\_\_ Nontaxable lawsuit settlement income
- \_\_\_\_\_ Passive activity losses in excess of passive activity income
- \_\_\_\_\_ Prior year passive activity losses used to reduce Federal income
- \_\_\_\_\_ Reduction in rent for caretaking
- \_\_\_\_\_ Scholarships, fellowships, and grants that are nontaxable
- \_\_\_\_\_ Nontaxable sick pay
- \_\_\_\_\_ Nontaxable strike benefits
- \_\_\_\_\_ Unemployment benefits excluded on Federal
- \_\_\_\_\_ Veterans benefits including educational and agent orange benefits
- \_\_\_\_\_ Workers compensation and nontaxable disability

**The following income need not be included:**

*Bonus depreciation addition or subtraction • Car insurance settlement payments used to pay medical bills • Child care assistance or subsidy vendored to provider • Child support payments • Dependent's income • Employer's contributions to a deferred contribution plans • Employees mandatory contributions to a retirement plan • Federal adjustments to income (Student loan interest, moving expenses, penalty on early withdrawal, 1/2 SE tax, SE health ins., alimony) • FEMA energy grants for disaster victims • Foster care payments if not claimed as a dependent • Fuel assistance payments • Gifts and inheritances • Gulf war bonus • Holocaust settlement payments • Rollovers • Life insurance benefits • Long term care benefits used to pay medical expenses • Medicaid/ Medicare • Nontaxable refunds • Reimbursement by employer for expenses or value of meals or lodging furnished by the employer • Reverse mortgage proceeds • Value of noncash benefits received from governmental agencies (food stamps, fuel assistance, daycare paid to the provider) • Stimulus payment received • Cash for clunkers incentive • First time homebuyer's credit.*

Please sign here \_\_\_\_\_ Date \_\_\_\_\_