

Filing Instructions

Form M1 - Minnesota Individual Income Tax Return

Taxable Year Ended December 31, 2022

Name: NARESH KUMAR & PADMAJA SAMALA

Date Due: April 18, 2023

Remittance: None is required. The return shows a total overpayment of \$182, which will be direct deposited into your WELLS FARGO BANK checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Signature: Minnesota does not require an additional electronic filing signature document.

Other: Your return is being filed electronically. Do not mail Form M1.



2022 Form M1, Individual Income Tax

Do not use staples on anything you submit.

NARESH KUMAR Your First Name and Initial
SAMALA Last Name
472556598 Your Social Security Number
10041977 Your Date of Birth (MM/DD/YYYY)
PADMAJA If a Joint Return, Spouse's First Name and Initial
SAMALA Spouse's Last Name
469572688 Spouse's Social Security Number
03061983 Spouse's Date of Birth
16657 50TH CT N Current Home Address
PLYMOUTH City
MN State
55446 ZIP Code

2022 Federal Filing Status (place an X in one box):

(1) Single (X) (2) Married Filing Jointly (3) Married Filing Separately (4) Head of Household (5) Qualifying Widow(er)
Spouse Name
Spouse SSN

Dependents (see instructions):

ADWITI SAMALA 686778198 DAUGHTER
ADITEYA S SAMALA 996887131 SON

State Elections Campaign Fund

To grant \$5 to this fund, enter the code for the party of your choice. Political Party Code Numbers: Democratic/Farmer-Labor 12, Republican 11, Independence 13, Grassroots/Legalize Cannabis 14, Libertarian 16, Legal Marijuana Now 17, General Campaign Fund 99

From Your Federal Return (see instructions)

Table with 4 columns: Description, A. Wages, salaries, tips, etc., B. IRA, pensions, and annuities, C. Unemployment, D. Federal taxable income. Row 1: Federal adjusted gross income 181753. Row 2: Additions to income 3. Row 3: Add lines 1 and 2 181756. Row 4: Itemized deductions 25800. Row 5: Exemptions 8900. Row 6: State income tax refund. Row 7: Subtractions. Row 8: Total subtractions 34700. Row 9: Minnesota taxable income 147056. Row 10: Tax from the table or schedules 9405.



11 Alternative minimum tax (enclose Schedule M1MT) 11 ■ _____

12 Add lines 10 and 11 12 9405

13 **Full-year residents:** Enter the amount from line 12 on line 13. Skip lines 13a and 13b.
Part-year residents and nonresidents: From Schedule M1NR, enter the amount from line 32 on line 13, from line 28 on line 13a, and from line 29 on line 13b (enclose Schedule M1NR) 13 9405

13a ■ 0 13b ■ 0

14 Other taxes, such as recapture amounts and the tax on lump-sum distributions (check appropriate boxes)
 (a) Schedule M1HOME (b) Schedule M1529 (c) Schedule M1LS 14 ■ _____

15 Tax before credits. Add lines 13 and 14 15 9405

16 Amount from line 19 of Schedule M1C, *Nonrefundable Credits* (enclose Schedule M1C) 16 ■ _____

17 Subtract line 16 from line 15 (if result is zero or less, leave blank) 17 9405

18 Nongame Wildlife Fund contribution (see instructions)
 This will reduce your refund or increase the amount you owe 18 ■ _____

19 Add lines 17 and 18 19 9405

20 **Minnesota income tax withheld.** Complete and enclose Schedule M1W to report
 Minnesota withholding from Forms W-2, 1099, and W-2G and Schedules KPI, KS, and KF 20 ■ 9587

21 Minnesota estimated tax and extension payments made for 2022 21 ■ _____

22 Amount from line 12 of Schedule M1REF, *Refundable Credits* (see instructions; enclose Schedule M1REF) 22 ■ _____

23 Total payments. Add lines 20 through 22 23 9587

24 **REFUND.** If line 23 is more than line 19, subtract line 19 from line 23 (see instructions).
 For direct deposit, complete line 25 24 ■ 182

25 Direct deposit of your refund (you must use an account not associated with a foreign bank):
 Checking Savings 031000503 7955546515
 Routing Number Account Number

26 **AMOUNT YOU OWE.** If line 19 is more than line 23, subtract line 23 from line 19 (see instructions) 26 ■ _____

27 Penalty amount from Schedule M15 (see instructions). Also subtract
 this amount from line 24 or add it to line 26 (enclose Schedule M15) 27 ■ _____

IF YOU PAY ESTIMATED TAX and want part of your refund credited to estimated tax, complete lines 28 and 29.

28 Amount from line 24 you want sent to you 28 ■ _____

29 Amount from line 24 you want applied to your 2023 estimated tax 29 ■ _____

Taxpayer(s): I declare that this return is correct and complete to the best of my knowledge and belief.

 Your Signature

 Daytime Phone
RACHANA K AGARWAL, C
 Paid Preparer's Signature
6159286578
 Preparer's Daytime Phone

 Spouse's Signature (If Filing Jointly)

 Date (MM/DD/YYYY)

 Email Address
04 03 2023
 Date (MM/DD/YYYY)
rka@aviarcpa.com
 Preparer's Email Address

P00638085
 PTIN or VITA/TCE # (required)

I do not want my paid preparer to file my return electronically.
Include a copy of your 2022 federal return and schedules.

I authorize the Minnesota Department of Revenue to discuss this tax return
 with the preparer or the third-party designee indicated on my federal return.

Mail to: Minnesota Individual Income Tax, Mail Station 0010, 600 N. Robert St., St. Paul, MN 55145-0010



2022 Schedule M1W, Minnesota Income Tax Withheld

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

NARESH KUMAR Your First Name and Initial	SAMALA Last Name	472556598 Your Social Security Number
PADMAJA If a Joint Return, Spouse's First Name and Initial	SAMALA Spouse's Last Name	469572688 Spouse's Social Security Number

If you received a federal Form W-2, 1099, W-2G, 1042-S, or Minnesota Schedule KPI, KS, or KF showing Minnesota income tax withheld, complete this schedule to determine line 20 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 Forms W-2, 1099, or W-2G; keep them with your tax records. All instructions are included on this schedule.

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

A	B—Box 13	C—Box 15	D—Box 16	E—Box 17
If the Form W-2 is for: • you, enter 1 • spouse, enter 2	If Retirement Plan box is checked, mark an X below.	Employer's seven-digit Minnesota Tax ID Number	State wages, tips, etc. <i>(round to nearest whole dollar)</i>	Minnesota tax withheld <i>(round to nearest whole dollar)</i>
a1 <u>1</u>	b1 <input type="checkbox"/>	c1 MN <u>2432881</u>	d1 <u>182226</u>	e1 <u>9587</u>
a2 _____	b2 <input type="checkbox"/>	c2 MN _____	d2 _____	e2 _____
a3 _____	b3 <input type="checkbox"/>	c3 MN _____	d3 _____	e3 _____
a4 _____	b4 <input type="checkbox"/>	c4 MN _____	d4 _____	e4 _____
a5 _____	b5 <input type="checkbox"/>	c5 MN _____	d5 _____	e5 _____

Subtotal for additional Forms W-2 (from line 5 on page 2)

Total Minnesota tax withheld on all Forms W-2 (add amounts in line 1, column E) 1 ■ 9587

2 Minnesota tax withheld on Forms 1099, W-2G, and 1042-S. If you have more than four forms, complete line 6 on the back.

A	B	C	D
If the Form 1099, W-2G, or 1042-S is for: • you, enter 1 • spouse, enter 2	Payer's seven-digit Minnesota Tax ID Number (if unknown, contact the payer)	Income amount (see the table on the back for amounts to include)	Minnesota tax withheld <i>(round to nearest whole dollar)</i>
a1 _____	b1 MN _____	c1 _____	d1 _____
a2 _____	b2 MN _____	c2 _____	d2 _____
a3 _____	b3 MN _____	c3 _____	d3 _____
a4 _____	b4 MN _____	c4 _____	d4 _____

Subtotal for additional 1099, W-2G, and 1042-S (from line 6 on page 2)

Total Minnesota tax withheld on all 1099, W-2G, and 1042-S (add amounts in line 2, column D) 2 ■ _____

3 Total Minnesota tax withheld by partnerships, S corporations, and fiduciaries (from line 7 on page 2) 3 ■ _____

4 Total. Add the Minnesota tax withheld on lines 1, 2, and 3.
Enter the total here and on line 20 of Form M1 **4 ■ 9587**

**Include this schedule with your Form M1.
If required, include Schedules KPI, KS, and KF.**



2022 Schedule M1M, Income Additions and Subtractions

Complete this schedule to determine line 2 and line 7 of Form M1.

NARESH KUMAR
Your First Name and Initial

SAMALA
Your Last Name

472556598
Your Social Security Number

Additions to Income

- 1 Interest from municipal bonds of another state or its governmental units included on line 2a of federal Form 1040 1 ■ _____
- 2 Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 2a of federal Form 1040 2 ■ _____ **3**
- 3 Expenses deducted on your federal return attributable to income not taxed by Minnesota (*other than interest or mutual fund dividends from U.S. bonds*) 3 ■ _____
- 4 Capital gain portion of a lump-sum distribution (*from line 6 of federal Form 4972; enclose Form 4972*) 4 ■ _____
- 5 Addition from line 7 of Schedule M1HOME (*enclose Schedule M1HOME*) 5 ■ _____
- 6 Distributions from higher education savings accounts used for K-12 tuition (*see instructions*) 6 ■ _____
- 7 This line intentionally left blank 7 ■ _____
- 8 This line intentionally left blank 8 ■ _____
- 9 Addition from line 35 of Schedule M1NC 9 ■ _____
- 10 Add lines 1 through 9. Enter the total here and on line 2 of Form M1 10 ■ _____ **3**

Subtractions from Income

- 11 If you are not filing Schedule M1SA, and your charitable contributions were more than \$500, see instructions 11 ■ _____
- 12 Social Security benefit subtraction (*determine from worksheet in instructions*) 12 ■ _____
- 13 Education expenses you paid for your qualifying children in grades K-12 (*see instructions*)
Enter the name and grade of each child on the line below 13 ■ _____
- _____
- 14 Net interest or mutual fund dividends from U.S. bonds (*see instructions*) 14 ■ _____
- 15 Subtraction for contributions to a qualified education savings plan (*enclose Schedule M1529*) 15 ■ _____
- 16 Subtraction for persons age 65 or older, or permanently and totally disabled (*enclose Schedule M1R*) 16 ■ _____
- 17 Railroad Retirement Board benefits (*see instructions*) 17 ■ _____
- 18 If you are a resident of Michigan or North Dakota filing Form M1 only to receive a refund of all Minnesota tax withheld, enter the amount from line 1 of Form M1. If the amount is zero or less, enter 0 18 ■ _____
 - Place an X in one box to indicate the reciprocity state of which you were a resident during 2022

Michigan

North Dakota
- 19 Subtraction of reservation income for American Indians (*see instructions*) 19 ■ _____
- 20 Federal active duty military pay received for services performed while a Minnesota resident, to the extent the income is federally taxable. If you received a military pension, see line 25 20 ■ _____
- 21 **Minnesota National Guard members and reservists:** See instructions 21 ■ _____



Form M1	Minnesota Two Year Comparison Report	2021 & 2022
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Name

Taxpayer Identification Number

NARESH KUMAR & PADMAJA SAMALA**472556598**

		2021	2022	Differences
Adjustments	1. Federal adjusted gross income	168,523	181,753	13,230
	2. Additions		3	3
	3. Taxable income before subtractions	168,523	181,756	13,233
	4. Itemized/Standard deduction	25,050	25,800	750
	5. Exemptions	8,700	8,900	200
	6. State tax refund			
	7. US obligations			
	8. Education expenses for qualifying children			
	9. Other subtractions			
	10. Total subtractions	33,750	34,700	950
	11. Taxable income	134,773	147,056	12,283
Tax Computation	12. Tax	8,587	9,405	818
	13. Alternative minimum tax			
	14. Other taxes			
	15. Nonrefundable credits			
	16. Net tax	8,587	9,405	818
	17. Contributions			
	18. Tax before payments	8,587	9,405	818
	19. Income tax withheld	6,713	9,587	2,874
	20. Other payments			
	21. Estimates			
	22. Refundable credits			
	23. Total payments	6,713	9,587	2,874
	24. Penalties and interest			
	25. Net tax due/-refund	1,874	-182	-2,056
	26. Effective tax rate	6 %	6 %	