



Income Additions and Subtractions 2008

Complete this schedule to determine line 3 and line 8 of Form M1.

Your first name and initial

Last name

Your Social Security number

Additions to income

- 1 Interest from municipal bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A 1
- 2 Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A 2
- 3 Capital gains portion of a lump-sum distribution (from line 6 of federal Form 4972, enclose Form 4972) 3
- 4 Domestic production activities deduction (from line 35 of federal Form 1040) 4
- 5 Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U.S. bonds) 5
- 6 Federal bonus depreciation addition (see instructions) 6
- 7 Federal section 179 expensing addition (determine from instructions) 7
- 8 If you are an employer who provides prescription drug coverage to your retirees, enter the amount of federal tax-exempt subsidies you received for continuing these benefits 8
- 9 Certain fines, fees and penalties deducted federally as a trade or business expense (see instructions) 9
- 10 If you are claiming on your federal return a suspended loss from 2001 through 2005 that was generated by bonus depreciation, see instructions 10
- 11 Additional standard deduction for real estate taxes and/or disaster loss (determine from instructions) 11
- 12 Addition due to federal changes not adopted by Minnesota (from Schedule M1NC; enclose Schedule M1NC) 12
- 13 Add lines 1 through 12. Enter the total here and on line 3 of Form M1 13

Subtractions are on the back of this schedule.



Your first name and initial

Last name

Your Social Security number

Subtractions from income

- 14** If you did not itemize deductions on your federal return and your charitable contributions were more than \$500, see instructions **14** ■
- 15** Subtraction for federal bonus depreciation added back to Minnesota taxable income in 2003 through 2007 (see instructions) **15** ■
- 16** Subtraction for federal section 179 expensing added back to Minnesota taxable income in 2006 or 2007 (see instructions) **16** ■
- 17** Subtraction for persons age 65 or older, or permanently and totally disabled (enclose Schedule M1R) **17** ■
- 18** Benefits paid by the Railroad Retirement Board (included on lines 7, 16b, 19 and 20b of Form 1040 or lines 7, 12b, 13 and 14b of Form 1040A) **18** ■
- 19** If you are a resident of a reciprocity state 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 a negative number (less than zero), enter zero **19** ■

 - Check one box to indicate the reciprocity state of which you were a resident during 2008

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Michigan:

North Dakota:

Wisconsin:
- 20** American Indians: Total amount earned on an Indian reservation while living on the reservation, to the extent the income is federally taxable **20** ■
- 21** Federal active duty military pay or National Guard training pay received for services performed outside Minnesota while a Minnesota resident, to the extent the income is federally taxable. Do not include military pensions **21** ■
- 22** If you are a member of the Minnesota National Guard or other reserve component and you performed active service in Minnesota, see instructions **22** ■
- 23** If you are a resident of another state, enter your federal active service military pay, to the extent the income is federally taxable. Do not include military pensions **23** ■
- 24** If you, your spouse (if filing a joint return) or your dependent donated all or part of a human organ, enter your unreimbursed expenses for travel and lodging and for any lost wages net of sick pay, see instructions **24** ■
- 25** Income taxes paid to a subnational level of a foreign country other than Canada (determine from worksheet in the instructions) **25** ■
- 26** Job Opportunity Building Zone (JOBZ) business and investment income exemptions (enclose Schedule JOBZ) **26** ■
- 27** Portion of the gain from the sale of your farm property if you were insolvent at the time of the sale (determine from worksheet in the instructions) **27** ■
- 28** Post service education awards received for service in an AmeriCorps National Service program **28** ■
- 29** Subtraction due to federal changes not adopted by Minnesota (from Schedule M1NC, enclose Schedule M1NC) **29** ■
- 30** Add lines 14 through 29. Enter the total here and on line 8 of Form M1 **30**

You must include this schedule with your Form M1.

Schedule M1M Instructions 2008

Income Additions and Subtractions

What's new for 2008?

Federal bonus depreciation. If you elected on your 2008 federal return the special deduction equal to 50 percent of the cost of qualifying property placed in service, 80 percent of the bonus depreciation amount must be added to income on your Minnesota return (see line 6 of Schedule M1M). The amount added back in 2008 can be taken as a subtraction in equal parts over the next five years.

Increased section 179 expensing. Minnesota did not adopt the increased federal section 179 expensing for tax year 2008. On the Minnesota return, 80 percent of the difference between the expensing allowed for federal and state tax purposes must be added to income (see line 7 of Schedule M1M). The amount added back in 2008 can be taken as a subtraction in equal parts over the next five years.

Additional standard deduction for real estate taxes and disaster loss. Minnesota has not adopted the federal additional standard deduction for real estate taxes and/or disaster loss allowed on your 2008 federal return. If you claimed the additional standard deduction for real estate taxes and/or disaster loss on your federal return, that amount must be added to income on line 11 of Schedule M1M.

Fines, fees and penalties. Certain fines, fees and penalties deducted on your federal return as a trade or business expense must be added back to income on your Minnesota return. See line 9 instructions.

AmeriCorps National Service Education Awards. A subtraction from taxable income is allowed for national post service education awards received for service in an approved AmeriCorps National Service program. See line 28 instructions.

National Guard out-of-state training. A subtraction is allowed for training outside Minnesota for National Guard members who are Minnesota residents. See line 21 instructions.

Other federal changes not adopted by Minnesota

Minnesota has not adopted federal law changes that were enacted after February 13, 2008. If you are affected by any of the changes, you must complete Schedule M1NC and report the difference in income

on Schedule M1M. The federal changes that have not been adopted include provisions in the following federal bills:

- The Heroes Earnings Assistance and Relief Tax Act of 2008.
- The Heartland, Habitat, Harvest, and Horticulture Act of 2008.
- The Housing Assistance Tax Act of 2008. However, the additional standard deduction for real estate taxes is reported on line 11 of Schedule M1M and does not require the completion of Schedule M1NC.
- The Economic Stabilization Act of 2008.

Some or all of these federal provisions may be adopted during the 2009 Minnesota Legislative Session. Updates will be posted on the Department of Revenue website at www.taxes.state.mn.us.

Other federal tax law changes affecting tax year 2008 may be enacted after the Minnesota forms and instructions are printed.

Line instructions

Additions

The amounts you enter on lines 1 through 12 will be added to your taxable income.

You may have received the addition as an individual, as a partner in a partnership, as a shareholder of an S corporation, or as a beneficiary of a trust. If you are a partner, shareholder or beneficiary, the amounts will be reported on the Schedule KPI, KS or KF you received from the entity.

Line 1

Interest from municipal bonds of another state or its governmental units
Of the amount you included or should have included on line 8b of federal Form 1040 or Form 1040A, add the interest you received from municipal bonds issued by:

- a state other than Minnesota, and
- a local government (such as a county or city) in a state other than Minnesota.

Line 2

Federally tax-exempt dividends from mutual funds investing in bonds of another state

If you included or should have included an amount on line 8b of federal Form 1040 or Form 1040A for federally tax-exempt interest dividends from a mutual fund, you may have to include some or all of these divi-

dends on line 2. To determine the amount to include, follow the instructions below:

- If 95 percent or more of a federally tax-exempt dividend from a mutual fund came from bonds issued by Minnesota, *only* the portion of the dividend generated by non-Minnesota bonds must be included on line 2.
- If less than 95 percent of the federally tax-exempt interest dividend from a mutual fund came from bonds issued by Minnesota, *all* of the federally tax-exempt interest dividend from that fund must be included on line 2.

Line 3

Capital gain portion of a lump-sum distribution from a qualified retirement plan

If you received a qualifying lump-sum distribution in 2008 and you chose the capital gain election on federal Form 4972, enter the capital gain from line 6 of federal Form 4972. You must include a copy of federal Form 4972 when you file your return. Also, see the instructions for tax on lump-sum distributions on page 13 of the M1 instructions.

Line 5

Expenses relating to income not taxed by Minnesota, other than from U.S. bond obligations

If, on Schedule A of federal Form 1040, you deducted expenses that are attributable to income not taxed by Minnesota (income reported on lines 18 through 23 of Schedule M1M), you must add those expenses to your taxable income. Enter those amounts on line 5.

However, do not include on line 5 expenses that are attributable to interest or mutual fund dividends from U.S. bonds. For information on how to report these expenses, see line 6 on page 10 of the M1 instructions.

Line 6

Federal bonus depreciation addition

If you chose on your federal Form 1040 the special depreciation allowance for certain qualified property, you must add back 80 percent of the bonus depreciation to your taxable income.

Follow the steps below to determine line 6:

- 1 Add line 14 and line 25 of your federal Form 4562* _____
- 2 Total of bonus depreciation amounts passed through to

- you as a shareholder of an S corporation (from line 5 of Schedule KS) or as a partner of a partnership (from line 5 of Schedule KPI) _____
- 3 Add steps 1 and 2 _____
- 4 Multiply step 3 by 80% (.80) _____
- 5 Total of any 80% federal bonus depreciation addition you received as a beneficiary of an estate or trust (from line 6 of Schedule KF) _____
- 6 Add steps 4 and 5. Enter here and on line 6 _____

* If bonus depreciation included in step 1 or 2 generated a loss in an activity that cannot be deducted in 2008 (e.g., a passive activity loss or a loss in excess of basis), you may reduce step 1 or 2 by the amount of loss not allowed from the activity for 2008, up to the bonus depreciation claimed by the activity.

In a future year when the 2008 suspended loss is allowed, you must include the bonus depreciation as an addition. The bonus depreciation is treated as the last suspended loss allowed.

Line 7
Federal section 179 expensing

Minnesota did not adopt the extension of the increased federal section 179 expensing for tax year 2008. If, during the year, your total investment in qualifying property was more than \$200,000 or if you elected more than \$25,000 in section 179 expensing, you must add back on your state return 80 percent of the difference between the expensing allowed for federal and for state tax purposes. You will be allowed to subtract the amount of the addition in equal parts over the next five years.

If you completed federal Form 4562 to claim the section 179 expensing for federal tax purposes, you must also complete lines 1 through 12 on a *separate* federal Form 4562 to determine the amount you need to add back for Minnesota purposes.

Recalculate line 12 of your Minnesota Form 4562 using the same information from your federal Form 4562 and the following modifications:

- Subtract \$225,000 from line 1 of federal Form 4562, and enter the result on line 1 of your Minnesota Form 4562.
- Enter the amount from line 2 of federal Form 4562 on line 2 of your Minnesota Form 4562.
- Subtract \$600,000 from line 3 of federal Form 4562, and enter the result on line 3 of your Minnesota Form 4562.
- Enter the information from lines 6 and 7 of federal Form 4562 on lines 6 and 7 of your Minnesota Form 4562. However,

if you have section 179 expensing from a flow through entity, use the respective amounts from line 4 of Schedule KPI or line 4 of Schedule KS instead of amounts from your federal Schedule K-1.

- Enter line 10 of federal Form 4562 on line 10 of your Minnesota Form 4562.
- Recalculate lines 4, 5, 8, 9, 11 and 12 of your Minnesota Form 4562. The result on line 12 of Minnesota Form 4562 cannot be more than line 1 of that form.

Then complete the following worksheet to determine line 7 of Schedule M1M:

- 1 Amount from line 12 from your *federal* Form 4562 _____
- 2 Line 12 of your *Minnesota* Form 4562 _____
- 3 Subtract step 2 from step 1 (if zero or less, enter 0) _____
- 4 Multiply step 3 by 80% (.80). Enter here and on line 7 of Schedule M1M _____

Line 8
Employers providing prescription drug coverage for retirees

If you are an employer who provides prescription drug coverage for your retirees, you must add back the federal subsidies you received that are excluded from income for federal tax purposes.

Line 9
Fines, fees and penalties deducted on your federal return

You must add fines, fees and penalties that were deducted as business expenses paid to a government entity or nongovernment regulatory body as a result of a violation of law, or the investigation of any potential violation of law. This does not include amounts identified in a court order or settlement agreement as restitution or as an amount paid to come into compliance with the law.

Line 10
Suspended loss from bonus depreciation

If you are claiming a suspended loss from 2001–2005 on your federal return that was generated by bonus depreciation, and you did not add back 80 percent of the bonus depreciation in those years, follow the steps below to determine line 10:

- 1 Bonus depreciation from 2001 through 2005 that was not added back on your Form M1 _____
- 2 Total suspended loss from activity remaining after 2008 _____
- 3 Subtract step 2 from step 1 (if a negative amount, enter zero) _____
- 4 Multiply step 3 by 80% (.80) _____

- 5 Total of the 80% bonus depreciation addition passed through to you as a beneficiary of an estate or trust (from line 4 of Schedule KF) _____
- 6 Add steps 4 and 5. Enter here and on Schedule M1M, line 10 _____

Line 11
Additional standard deduction for real estate taxes and/or disaster loss

If you did not itemize and you claimed the additional standard deduction for real estate taxes and/or disaster loss on your federal return, you must add back that amount on your state return.

Form 1040 filers who itemized deductions and Form 1040EZ filers: Skip this line.

Form 1040A filers: Enter the amount from line 9 of the Standard Deduction Worksheet in the Form 1040A instructions for line 24.

Form 1040 filers who did not itemize: Follow the steps below to determine line 11:

- 1 Amount from line 6 of the Standard Deduction Worksheet in the Form 1040 instructions for line 40 _____
- 2 Amount from line 9 of the Standard Deduction Worksheet _____
- 3 Add steps 1 and 2. Enter here and on line 11 of Schedule M1M _____

Subtractions

The amounts you enter on lines 14 through 29 will be subtracted from your taxable income.

You may have received the subtraction as an individual, as a partner in a partnership, as a shareholder in an S corporation, or as a beneficiary of a trust. If you are a partner, shareholder or beneficiary, the amounts will be reported on the Schedule KPI, KS or KF you received from the entity.

Line 14
Charitable contributions over \$500

If you did not itemize deductions and you took the standard deduction on your federal return, you may be able to reduce your taxable income if you had more than \$500 of allowable charitable contributions during the year. To determine your allowable contributions, you will need the instructions for federal Schedule A of Form 1040.

The amount you may subtract is 50 percent of your total contributions for the year over \$500. Complete the following worksheet to determine line 14:

- 1 Determine your total allowable charitable contributions you would

- have been able to enter on lines 16 and 17 of federal Schedule A . . . _____
- 2 The first \$500 of contributions do not qualify \$500
- 3 Subtract step 2 from step 1 _____
- 4 Multiply step 3 by 50% (.50). Enter here and on line 14 of Schedule M1M _____

**Line 15
Federal bonus depreciation subtraction**

You may be eligible to reduce your taxable income if you:

- reported 80 percent of the federal bonus depreciation as an addition to income on your 2003, 2004, 2005, 2006 and/or 2007 Form M1, or
- received a federal bonus depreciation subtraction in 2008 from an estate or trust.

To determine the amount you can subtract, see *Steps to determine line 15* on page 4 of these instructions.

**Line 16
Section 179 expensing subtraction**

If you had an addition for increased section 179 expensing on line 7 of your 2006 or 2007 Schedule M1M, you are allowed to subtract 20 percent of the total on your 2008 return.

**Line 17
Subtraction for persons 65 or older or permanently and totally disabled (Schedule M1R)**

You can reduce your taxable income if you (or your spouse if filing a joint return) are:

- age 65 or older, as of January 1, 2009, or
- permanently and totally disabled and received federally taxable disability income in 2008. If you did not receive federally taxable disability income, you don't qualify for this subtraction.

If you (or your spouse if filing a joint return) meet the age or disability requirement, check the chart on page 12 of the M1 instructions to determine if you meet the income requirements.

If you meet all of the eligibility requirements, complete Schedule M1R, *Age 65 or Older/Disabled Subtraction*, to determine the amount of your subtraction. Be sure to include the schedule when you file your return.

**Line 18
Benefits paid by the Railroad Retirement Board**

If you received unemployment, sick pay or retirement benefits from the Railroad Retirement Board in 2008, you can subtract these amounts from your federal taxable income.

**Line 19
Reciprocity income**
Minnesota has reciprocity agreements with Michigan, North Dakota and Wisconsin. Reciprocity applies only to personal service income, which includes wages, salaries, tips, commissions, fees and bonuses. For additional information, see page 5 of the M1 instructions.

When to complete Schedule M1M: If you are a resident of a reciprocity state and your only Minnesota source income is wages covered under reciprocity from which Minnesota income tax was withheld, use Schedule M1M to get a refund of the amount withheld. Check a box to indicate the state of which you were a resident during the year, and enter the amount from line 1 of Form M1 on line 19 of this schedule.

When you file Form M1, be sure to follow the steps on page 5 of the M1 instructions. You must also complete and include Schedule M1W, Form MWR and a copy of your home state tax return.

To avoid having Minnesota tax withheld in the future on wages covered by reciprocity, be sure to file Form MWR each year with your employer.

When to complete Schedule M1NR: If your gross income assignable to Minnesota (other than from the performance of personal services covered under reciprocity) is \$8,950 or more, you are subject to Minnesota tax on that income. File Form M1 and Schedule M1NR. You are not eligible to take the reciprocity subtraction on Schedule M1M.

**Line 20
American Indians living on an Indian reservation**

If you are a member of an American Indian tribe living and working on the reservation of which you are an enrolled member, enter your reservation source income on line 20, to the extent the income is federally taxable.

If you are eligible to subtract reservation source income, you must apportion any working family or child care credit you claim based on your earned income taxable to Minnesota.

**Line 21
Federal active duty military pay received by residents**

If you are Minnesota resident who is a member of the United States or United Nations armed forces, enter the military pay you received for federal active duty performed outside Minnesota, either within or outside the United States, to the extent the income is federally taxable. This includes any National Guard and Reservist members

who have been called up to federal active duty and any National Guard members who received out-of-state training.

**Line 22
National Guard members, Reservists**
Members of the Minnesota National Guard and Reserves are allowed a subtraction, to the extent the income is federally taxable, for pay received when they are ordered by the governor or president to certain types of qualifying active service within Minnesota.

- State active service includes natural disaster emergency response and missing person searches.
- Federally funded state active service includes airport security duty and active duty for special work (ADSW).

Do not include training, drill or summer pay, special school attendance, or service by Active Guard Reserve (AGR) personnel, which includes some members of the staff of the Minnesota Department of Military Affairs.

If you received pay for federal active duty performed outside of Minnesota, report this amount on line 21 instead of line 22.

**Line 24
Organ donor**

If, while living, you, your spouse (if filing a joint return), or a dependent donated a human organ to another person, you may be able to subtract your qualified expenses. An organ may include all or part of a liver, pancreas, kidney, intestine, lung or bone marrow.

Qualified expenses are your unreimbursed expenses for travel and lodging and for any lost wages net of sick pay due to the transplantation. The maximum amount you may subtract is your actual qualified expenses or \$10,000, whichever is less.

**Line 25
Income taxes paid to a subnational level of a foreign country**

If you paid taxes to a subnational level of a foreign country *other than Canada*, you may be able to subtract the amount you did not use to claim a federal foreign tax credit. A subnational level is the equivalent of a state of the United States.

Follow the steps below to determine line 25:

- 1 Foreign taxes paid from line 9 of federal Form 1116 _____
- 2 Federal foreign tax credit from line 21 of Form 1116 for the subnational level of a foreign country other than Canada . . . _____
- 3 Subtract step 2 from step 1 . . . _____

- 4 Tax paid to a subnational level of a foreign country, other than Canada, on income you received while a Minnesota resident . . . _____
- 5 Amount from step 3 or step 4, whichever is less. Also enter this amount on line 25 of Schedule M1M _____

Line 26

JOBZ subtractions

Individuals who invest in or operate a qualified business in a Job Opportunity Building Zone (JOBZ) may be able to subtract certain types of income, to the extent that the income would otherwise be taxable.

Complete Schedule JOBZ, *JOBZ Tax Benefits*, if in 2008 you received:

- income from operating a qualified business in a zone,
- income for renting real or tangible personal property used by a qualified business located in a zone,
- gains from the sale or exchange of real or tangible personal property used by a qualified business located in a zone, or
- gains from the sale of an ownership interest in a qualified business.

If you received JOBZ income as a partner of a partnership, shareholder of an S corporation or beneficiary of an estate or trust, these amounts are shown on the Schedule KPI, KS or KF you received from the entity. There is no need for you to complete Schedule JOBZ.

Line 27

Gain from the sale of farm property

You can reduce your taxable income if you received a gain from the sale of farm property in 2008 and if:

- you owned and operated the farm,
- your debts were greater than the fair market value of your assets immediately before the sale,
- you included the gain from the sale in your federal adjusted gross income on line 37 of federal Form 1040, and
- you applied the proceeds from the sale of the property to paying off the mortgage, contract for deed, or lien on the property.

If you meet all of the requirements, follow the steps below:

- 1 Amount of your debts immediately before the sale. _____
- 2 Amount of debt forgiveness that you were permitted to exclude from your income when you completed your Form 1040. _____
- 3 Subtract step 2 from step 1 _____
- 4 Fair market value of your assets immediately before the sale. _____
- 5 Subtract step 4 from step 3 _____
- 6 Gain from the sale included on line 37 of Form 1040 _____
- 7 Step 5 or step 6, whichever is less. Also enter this amount on line 27 of Schedule M1M. _____

Line 28

Post service education awards received for service in an AmeriCorps National Service program

If you received a post service education award, such as tuition reimbursements or student loan payments, from the federal government in 2008 for service in the AmeriCorps program, you can subtract the amount you included in your federal taxable income. On line 28, fill in the amount you received after leaving the program.

Do not include the stipend received while working in the program.

If your education award was used to pay for a student loan, and you deducted the student loan interest on line 33 of Form 1040 or line 18 of Form 1040A, you must reduce your subtraction by the interest attributable to the award.

Steps to determine line 15

If you claimed bonus depreciation as an addition on your 2003 Form M1:

- 1 Line 3 of your 2003 Form M1. Do not include any additions received from an estate or trust (line 3 of 2003 Schedule KF) 1 _____
- 2 Net operating loss generated for tax year 2003 (line 27, Schedule A of 2003 federal Form 1045). Enter as a positive number 2 _____
- 3 Subtract step 2 from step 1 (if zero or less, enter 0) 3 _____
- 4 Multiply step 3 by 20% (.20) 4 _____

If you claimed bonus depreciation as an addition on your 2004 Form M1:

- 5 Line 3 of your 2004 Form M1. Do not include any additions received from an estate or trust (line 3 of 2004 Schedule KF) 5 _____
- 6 Net operating loss generated for tax year 2004 (line 24, Schedule A of 2004 federal Form 1045). Enter as a positive number 6 _____
- 7 Subtract step 6 from step 5 (if zero or less, enter 0) 7 _____
- 8 Multiply step 7 by 20% (.20) 8 _____

If you claimed bonus depreciation as an addition on your 2005 Form M1:

- 9 Line 6 of your 2005 Schedule M1M. Do not include any additions received from an estate or trust (line 4 of 2005 Schedule KF) 9 _____
- 10 Net operating loss generated for tax year 2005 (line 25, Schedule A of 2005 federal Form 1045). Enter as a positive number 10 _____
- 11 Subtract step 10 from step 9 (if zero or less, enter 0) 11 _____
- 12 Multiply step 11 by 20% (.20) 12 _____

If you claimed bonus depreciation as an addition on your 2006 Form M1:

- 13 Line 6 of your 2006 Schedule M1M. Do not include any additions received from an estate or trust (line 4 of 2006 Schedule KF) 13 _____
- 14 Net operating loss generated for tax year 2006 (line 25, Schedule A of 2006 federal Form 1045). Enter as a positive number 14 _____
- 15 Subtract step 14 from step 13 (if zero or less, enter 0) 15 _____
- 16 Multiply step 15 by 20% (.20) 16 _____

If you claimed bonus depreciation as an addition on your 2007 Form M1:

- 17 Line 6 of your 2007 Schedule M1M. Do not include additions received from an estate or trust (line 4 of 2007 Schedule KF) 17 _____
- 18 Net operating loss generated for tax year 2007 (line 25, Schedule A of 2007 federal Form 1045). Enter as a positive number 18 _____
- 19 Subtract step 18 from step 17 (if zero or less, enter 0) 19 _____
- 20 Multiply step 19 by 20% (.20) 20 _____

If you received a subtraction in 2008 from an estate or trust:

- 21 Total of any bonus depreciation subtraction amounts you received as a beneficiary of an estate or trust (from line 8 of Schedule KF) 21 _____

Total subtraction

- 22 Add steps 4, 8, 12, 16, 20 and 21. Enter here and on line 15 of Schedule M1M 22 _____