2010 Minnesota Property Tax Refund

Forms and Instructions

Inside this booklet

- **Form M1PR**
  Minnesota property tax refund return

To check on the status of your refund:

- go to www.taxes.state.mn.us, or
- call 651-296-4444 or 1-800-657-3676

try **e-file** *this year*

Start here:
www.taxes.state.mn.us

Need forms?

- Go to **www.taxes.state.mn.us**, or

- Call anytime day or night

  651-296-4444 or **1-800-657-3676**

  Minnesota Relay 711 (TTY)

File by August 15, 2011.

You can expect to receive your refund:

- **Renters and mobile home owners:** by mid-August for properly completed returns filed by June 15 or 60 days after you file, whichever is later.

- **Homeowners:** by the end of September for properly completed returns filed by August 1 or 60 days after you file, whichever is later.

You may receive your refund up to 30 days earlier if you electronically file your return and meet all other requirements (see *When to expect your refund* on page 4).

MINNESOTA · REVENUE

2010 Federal Adjustments

If you were required to complete Minnesota Schedule M1NC, *Federal Adjustments*, to determine your individual income tax return, you will need to also make adjustments to your Form M1PR. Be sure to follow the Schedule M1NC instructions.

Some or all of these federal provisions may be adopted during the 2011 Minnesota Legislative Session. Updates will be posted on our website at www.taxes.state.mn.us.

Other federal tax law changes affecting tax year 2010 may be enacted after the Minnesota forms and instructions are printed.

All homeowners

Wait until March 2011 when you receive your Statement of Property Taxes Payable in 2011 before completing and filing your 2010 Form M1PR. Do not use your 2010 tax statement or your Notice of Proposed Taxes to complete Form M1PR. If you file using the incorrect statements, the processing of your return will be delayed.

Do not include your Statement of Property Taxes Payable when you mail your paper return. Your property tax information will be provided by the county.

For proper verification, you must provide on Form M1PR the property ID number and the name of the county in which the property is located. You must provide this information even if you are applying only for the special property tax refund. See information above line 11.

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Eligibility requirements

You may be eligible for a property tax refund based on your household income and the property taxes paid on your principal place of residence in Minnesota. Generally, household income is your federal adjusted gross income plus most nontaxable income, minus a subtraction if you have dependents, or if you or your spouse are age 65 or older or disabled.

To qualify:

- as a **renter**, your total household income for 2010 must be less than $53,540. The maximum refund is $1,520.
- as a **homeowner**, you may be eligible for one or both of the following refunds, if you owned and lived in your home on January 2, 2011. To qualify for the:
  — **regular property tax refund,** your total household income for 2010 must be less than $99,240. The maximum refund is $2,370.
  — **special property tax refund,** you must have owned and lived in your home both on January 2, 2010, and on January 2, 2011; your net property tax on your homestead must have increased by more than 12 percent from 2010 to 2011; and the increase must be $100 or more. There is no income limit for the special property tax refund, and the maximum refund is $1,000. For more information, see page 11.

If you meet the above qualifications as a renter or homeowner, read the other requirements below to determine if you still qualify. If you do not qualify, there is no need for you to complete Form M1PR.

Other requirements include:

- **You must have been a full- or part-year resident of Minnesota during 2010.**

  If you are a renter and a permanent resident of another state, but are considered to be a resident of Minnesota for income tax purposes because you lived in Minnesota more than 183 days, you may apply for this refund. Full-year residents of Michigan and North Dakota cannot apply for the refund.

- **You *cannot* be a dependent.**

  A **dependent** is a person who meets at least one of the following three requirements:

  1 could be claimed as a dependent on someone else's 2010 federal income tax return.

  2 lived with a parent, grandparent, sibling, aunt or uncle for more than half the year, and
    — was under age 19 at the end of the year (24 if a full-time student), and
    — did not provide more than 50 percent of his or her own support.

  3 had gross income of less than $3,650 in 2010, and had more than 50 percent of his or her support provided by:
    — a person he or she lived with for the entire year, or
    — a parent, grandparent, child, grandchild, aunt, uncle, sibling, niece or nephew.

  Additionally, you cannot claim a refund if you are a nonresident alien living in Minnesota, your gross income was less than $3,650 and you received more than 50 percent of your support from a relative.

- **If you are a homeowner or mobile home owner:**

  — Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
  — You must have a valid Social Security number to apply for homestead classification with the county. If you do not have a valid Social Security number or use an Individual Taxpayer Identification Number (ITIN) to file your tax return, you do not qualify for the property tax refund as a homeowner.
  — You must have paid or made arrangements to pay any delinquent property taxes on your home.

- **If you are a renter, you must have lived in a building on which the owner:**

  — was assessed property taxes, or
  — paid a portion of the rent receipts in place of property tax, or
  — made payments to a local government in lieu of property taxes.

  If you are not sure whether property taxes were assessed on the building, check with your building owner.

### Relative homesteads do not qualify

Minnesota law allows homestead status for a home occupied by a relative of the owner, if certain qualifications are met. However, neither the owner of the property nor the relative occupant may claim the property tax refund or the special refund.

How to complete a paper Form M1PR

Form M1PR is scannable

The Department of Revenue uses scanning equipment to capture the information from paper property tax refund returns. It is important that you follow the instructions below so that your return is processed quickly and accurately. If you fail to provide all necessary information, your refund may be denied.

- **Use black ink** to enter the numbers inside the boxes. **Do not highlight numbers**, as this prevents the equipment from reading the numbers.

- **Please print and use CAPITAL LETTERS** when entering your name, your spouse's name and current address. Capital letters are easier to recognize.

- **Print your numbers like this:** 1 2 3 4 5 6 7 8 9 0
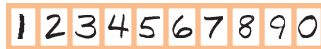
  Note: Do not put a slash through the "0" (Ø) or "7" (7); it may be read as an "8."

- **Use whole dollars.** You must round the dollar amounts on your Form M1PR, worksheets and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts that are 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.

- **Leave lines blank** if they do not apply to you or if the amount is zero. Leave unused boxes blank.

- **Mark an X in an oval box like this:** ⊠

- **Reporting a negative amount on line 1.** If your federal adjusted gross income on line 1 is a negative amount (losses), be sure to mark an X in the oval box provided on the line *(see example below).* Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.

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

  ⊠ ☐☐☐ , ☐1 2 , 3 4 5 . 00

- **Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.

- **Do not staple or tape** any enclosures to your return. If you want to ensure that your papers stay together, use a paperclip.

M1PR MINNESOTA·REVENUE Property Tax Refund 2010 form image

Avoid common errors

Use this checklist to help ensure that your Form M1PR is processed timely and accurately and to avoid adjustments later.

All applicants—

☐ You cannot be a dependent.

☐ Enter your Social Security number at the top of Form M1PR. Your return will not be processed without it.

☐ If you were married and lived together for the entire year, you must apply for one refund together and include both incomes for the year.

☐ In most cases, line 1 of Form M1PR should equal your federal adjusted gross income as shown on your federal return. If line 1 of Form M1PR does not equal the amount on your federal return, you must include an explanation.

☐ On line 7, do not include yourself or your spouse as a dependent.

Renters—

☐ If the rent you paid is greater than your income, you must enclose a statement explaining how your rent was paid.

☐ Do not include the property ID number of your rental facility below line 10.

☐ Attach a copy of your CRP, *Certificate of Rent Paid.*

Homeowners and mobile home owners—

☐ If you owned and lived in your mobile home and rented the property on which it is located, mark an X in the oval box for **mobile home owner**. Do not check the box for renter.

☐ To complete your return, use the Statement of Property Taxes Payable in 2011, which you received in March or April of 2011 (or mid July 2011, if you are a mobile home owner). Do *not* use the notice of proposed property taxes you received in November 2010.

Homeowners claiming the special refund—

☐ If your Statement of Property Taxes Payable in 2011 has an amount for new improvements and/or expired exclusions, you must complete Worksheet 3 on page 12.

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General information

Information you will need

Renters: You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2010. Your landlord is required by law to give you a completed 2010 CRP no later than January 31, 2011. You will need the CRP to determine your refund, and you must include it with your completed Form M1PR.

If you do not receive your CRP by February 15, 2011, ask your landlord for the form. If you still cannot get it, call the department at 651-296-3781 or 1-800-652-9094.

Homeowners and mobile home owners: To complete Form M1PR, you must have your Statement of Property Taxes Payable in 2011, which you should receive in March or April of 2011 (or by mid July 2011, if you are a mobile home owner). It is *not* the notice of proposed taxes that you received in November 2010.

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2010, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2011. At the time you apply for homestead status, request a signed statement saying that your application has been approved. You must include this statement with your Form M1PR.

Delinquent taxes. If you owe delinquent property taxes on your home, you have until August 15, 2012, to pay or make arrangements to pay the taxes you owe and still be able to claim your refund. At the time you make arrangements to pay, get a receipt or a signed confession of judgment statement from your county auditor's or treasurer's office and include it with your Form M1PR.

Sign your application

Sign your Form M1PR at the bottom of page 2. If you are married and filing together, your spouse must also sign.

Where to send Form M1PR

Mail your Form M1PR and all required enclosures in the pre-addressed envelope included in this booklet. If you don't have a pre-addressed envelope, send your application to:

> Minnesota Property Tax Refund
> St. Paul, MN 55145-0020

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File by August 15, 2011

Your 2010 Form M1PR should be mailed by, brought to, or electronically filed with the department by August 15, 2011. You will not receive a refund if your return is filed or the postmark date is after August 15, 2012.

NOTE ➤ **Enclosures**

It is important that you make and save copies of all your forms, schedules, worksheets and any required enclosures, including your CRP(s). You will be charged a fee to request copies of your return from the department.

When mailing your paper return, do not include any enclosures that are less than three-fourths of a sheet of paper. Make a copy of each enclosure on to a full sheet of paper and include with your return.

Place your CRP(s), schedules and worksheets (if you had to complete them) and any required enclosures behind your Form M1PR. **Do not staple.**

If any of the following conditions apply to you, the stated item is required to be included when you file:

All applicants:

- If line 1 of Form M1PR does not equal the amount on your federal return, or if you include someone else's income (other than your spouse) on line 5, include an explanation.
- If your income is less than the rent you paid or if no income is reported on lines 1–6 of Form M1PR, include an explanation providing the source and amount of your funds used to pay your rent and/or living expenses.
- If you rented out part of your home to others or you claimed depreciation for business use (or claimed a portion of your rent as a business expense), you must complete and include Worksheet 2 from page 12.

Renters:

- If you are a part-year resident, include an explanation of how you determined your income.

Homeowners:

- If you are applying for the special property tax refund and your Statement of Property Taxes Payable in 2011 lists an amount for new improvements and/or expired exclusions, you must complete and include Worksheet 3 from page 12.

- If your property is not classified as homestead on your property tax statement, include a signed statement from your county assessor's office stating that your homestead application has been approved.
- If your property tax statement indicates you owe delinquent property taxes on your home, include a receipt or a signed confession of judgment statement from your county auditor's or treasurer's office.
- If you received from your county a recalculation of your prior year's taxes based on the current year's classification or configuration, include an explanation.

When to expect your refund

If the department receives your properly completed return and all enclosures are correct and complete, you can expect your refund:

- **by mid-August if you are a renter or mobile home owner** and you file by June 15, or within 60 days after you file, whichever is later.
- **by the end of September if you are a homeowner** and you file by August 1, or within 60 days after you file, whichever is later.

If your return is incomplete or necessary information is not enclosed, your refund will be delayed or your return will be sent back to you.

It is very important that you call the department at 651-296-3781 or 1-800-652-9094 if you move from the address given on your Form M1PR before you receive your refund. If your refund check is not cashed within two years from the date it was issued, you may lose your right to the refund.

You may receive your refund up to 30 days earlier than the dates listed above if you:

- *electronically* file your return by May 15 (if a renter) or July 1 (if a homeowner or mobile home owner), and
- chose the direct deposit option, and
- filed Form M1PR last year, and
- received a CRP(s) from your landlord (if a renter).

For information on how to electronically file your return, go to www.taxes.state.mn.us.

Penalties

If you file a return that fraudulently claims a refund, you will be assessed a penalty equal to 50 percent of the fraudulently claimed refund. Also, there are civil and criminal penalties for knowingly providing false information and for filing a fraudulent return.

Special situations

If a person died

Only a surviving spouse or dependent can file Form M1PR on behalf of a deceased person. No one else, including the personal representative of the estate, may file for the refund of the deceased person.

If a person who is entitled to a property tax refund died in 2010, that person's surviving spouse may apply for the refund in his or her own name using their income for the full year and the decedent's income up to the date of death.

If the person died in 2011, but before applying for the 2010 property tax refund, the surviving spouse must apply using both names on Form M1PR. Print *"DECD"* and the date of death after the decedent's last name. Enclose a copy of the death certificate.

If there is no surviving spouse, a dependent (as defined on page 2), may apply for the refund. The dependent must complete and enclose Form M23, *Claim for a Refund Due a Deceased Taxpayer,* and a copy of the death certificate with the Form M1PR.

If a person died after filing Form M1PR but prior to the check being issued, the refund can be paid only to the surviving spouse or a dependent. However, an uncashed check issued prior to death is considered part of the estate and can be paid to the personal representative.

Amend if your property tax or income changes

You must file Form M1PRX, *Amended Property Tax Refund*, if any of the following situations happen after you have filed Form M1PR:

- your household income increases or decreases, or
- you receive a corrected CRP from your landlord or receive additional CRPs, or
- you receive an abatement or a corrected statement from the county which changes your property taxes, or
- you find a mistake was made on your original Form M1PR.

Generally, you have three and one-half years from the due date of your original income tax return for the same year to file Form M1PRX.

If your refund is reduced as a result of the amended return, you must pay the difference to the department. You will have to pay interest on the difference from the date you received your original refund. If your refund increases, you will receive a check for the increase plus interest.

Completing the heading

Name and address section

Print the information in the name and address section using capital letters and black ink. Use your legal name; do not enter a nickname.

If your current address is a foreign address, mark an X in the oval box to the left of your address.

Your refund check will be issued in the name(s) provided in the heading of your return.

Date of birth

Include your date of birth so that the department can more easily process your refund. If filing a joint return, include your spouse's date of birth as well.

Married couples

If you were married for the entire year and —

- lived with your spouse for the entire year, provide both of your names and Social Security numbers.
- lived apart from your spouse for all or part of the year and you are filing separate returns, do not include your spouse's name or Social Security number.
- one spouse lived in a nursing home and the other spouse lived elsewhere, you must file separate returns. Do not include your spouse's name or Social Security number.

If you got married during the year and —

- you are filing separate returns, do not include your spouse's name or Social Security number.
- you are applying for a refund together, include both of your names and Social Security numbers.

If you divorced or separated during the year, you must file separate returns. Do not include your spouse's name or Social Security number. If you include these items on your return, a check may be issued in both names.

Roommates and co-owners

Renters: If you lived with a person other than your spouse, each of you should have received a CRP from your landlord. You must apply for separate refunds. Do not include the other person's name or Social Security number.

Homeowners: If you and another person other than your spouse own and occupy your home (co-owners), only one of you may apply for the refund. The county will issue only one property tax statement and only one refund can be claimed per homestead. Enter only one of your names in the heading; however, you must include on line 5 the income of the other owners while they lived in the home during the year.

State elections campaign fund

If you did not make a designation on your 2010 Minnesota income tax return, you may designate $5 to go to help candidates for state offices pay campaign expenses. To designate, find the party of your choice in the list provided on your Form M1PR and enter the corresponding code number where indicated. If you choose the general campaign fund, the $5 will be distributed among candidates of all major parties listed on the M1PR. If you are filing a joint return, your spouse may also designate a party.

Designating $5 **will not** reduce your refund.

Mark an X in the boxes that apply

- If you lived in a rental unit for any part of 2010, mark an X in the oval box for **renter**.

- If you owned and lived in your home on January 2, 2011, mark an X in the oval box for **homeowner**.

- If you rented during 2010 and then owned and lived in your home on January 2, 2011, mark an X in both the **renter** and **homeowner** oval boxes. You must follow the steps for both renters and homeowners.

- If you received a CRP from a nursing home, an adult foster care provider or an intermediate care, assisted living or other health care facility, mark an X in the oval box for **nursing home or adult foster care resident**. However, if you *did not* receive any benefits from general assistance medical care (GAMC), medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH), mark an X in the oval box for **renter**.

- If you owned and lived in your mobile home on January 2, 2011, and rented the property on which it is located, mark an X in the oval box for **mobile home owner. Do not check the box for renter.**

- If, on January 2, 2011, you owned both your mobile home and the property on which it is located, mark an X in the oval box for **homeowner**.

RENTERS—Special Instructions

RENTERS: *If you qualify for a property tax refund (see the eligibility requirements on page 2), read the following situations that applied to you in 2010. You must follow these instructions to complete Form M1PR.*

If you were married all year
—and lived together for the entire year, you must apply for one refund together. You cannot apply for separate refunds. Provide both names and Social Security numbers on one Form M1PR. Include both incomes for the full year, but do not include the income of any other persons living with you.

If you were single all year
—use your income for the year, but do not include the income of any other person living with you.

Part-year residents
If you and/or your spouse were part-year residents, use only income received during the period you and/or your spouse lived in Minnesota. Include a note with your return explaining how you determined your income.

If you got married during the year
—you have a choice: you and your spouse can apply for a refund together or apply for separate refunds.

If you apply together:
Include both of your incomes for the year. Add line 3 of all the CRPs you and your spouse received. Enter the total on line 9 of Form M1PR. Write "married" and the date you were married on the dotted line to the left of line 9.

If you apply for separate refunds:
1 Each spouse will complete a separate Form M1PR. On lines 1–8, each spouse will use their income for the entire year plus the spouse's income for the time they were married and living together.
2 One spouse must add line 3 of the CRP for the rental unit he or she lived in before the marriage and line 3 of the CRP for the rental unit the couple lived in after they were married. Enter the total on line 9 of Form M1PR.
3 Using a separate Form M1PR, the other spouse must enter on line 9 the amount from line 3 of the CRP for the unit lived in before the marriage.
4 Do *not* include your spouse's name and Social Security number on your return even though you include your spouse's income for the time you were married and living together.

If you divorced or separated
Couples who separated or divorced during the year must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year.

If one person moved out and the other person remained in the same rental unit, the landlord may issue a single CRP to the person who remained in the unit. That person can apply for the refund and enter on line 9 the full amount listed on line 3 of the CRP.

If both persons moved out of the unit, the landlord will issue the CRP to the first person who requests it. That person may enter on line 9 the full amount listed on line 3 of the CRP. The other person may not apply for a refund based on rent paid for that unit.

Example: A married couple lived together from January through March of 2010. They divorced in April and rented separately from April through December. Their M1PR forms would include the following:

	Spouse 1	Spouse 2
Income		
your	full year	full year
spouse's	Jan-Mar	Jan-Mar
Line 3 amounts on		
renter's CRP for .	Jan-Mar Apr-Dec	Apr-Dec

If you lived with a roommate
—each of you must apply for a separate refund. Do not include your roommate's income.

Your landlord is required to give each of you a separate CRP showing that each of you paid an equal portion of the rent, regardless of the portion you actually paid or the names on the lease.

If you were both a renter and a homeowner during the year
If you owned and lived in your home for part of 2010 **but not** on January 2, 2011, you must apply for the property tax refund only as a renter. Skip lines 11–14 of Form M1PR.

If you rented during 2010 and then owned and lived in your home on January 2, 2011, follow the steps for both renters and homeowners. You must include all of your 2010 CRPs when you file Form M1PR.

If you own a mobile home and rent the land it is located on
—do not apply for the refund as a renter, even though you received a CRP from the mobile home park owner. See page 7 for mobile home owner instructions.

If you lived in a nursing, adult foster care, intermediate care, assisted living or group home
Exempt property
If the property is exempt from property tax, you should not have received a CRP. You are not eligible for a refund.

Non-exempt property
• If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of Form M1PR and complete the front page of the form.

• If all of your costs were paid for by GAMC, medical assistance (Medicaid), SSI, MSA or GRH, you are not eligible for a refund.

• If only part of your costs were paid for by these programs, you are eligible for a refund, but you must complete Schedule 2 on page 2 of Form M1PR.

1 Mark an X in the box at the top of Form M1PR for *nursing home or adult foster care resident*.
2 Complete lines 1–9 of Form M1PR.
3 To determine line 10, complete Schedule 2. On line 34, enter the amount from line A (above line 1) of your CRP. On line 32, enter the amount from line B of your CRP. Also include this amount on line 4 of Form M1PR.
4 Complete the rest of your Form M1PR.

If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 of Form M1PR is not the same as on your federal return.

If your stay in a facility was temporary, you do not qualify for a refund.

If you rented out part of your home or used it for business
If you rented out part of your rental unit or claimed a portion of your rent as a business expense, use Worksheet 2 on page 12 to determine line 9. Include the worksheet when filing Form M1PR.

If you paid rent for more than one unit for the same months
—you cannot include the amounts from both CRPs on line 9 of Form M1PR. Instead:

1 From the CRP for one unit, divide line 3 by the number of months you rented the unit.
2 Multiply step 1 by the number of months you actually lived in the unit.
3 Add step 2 to line 3 of the CRP for the other unit.
4 Enter the step 3 result on line 9 of M1PR.

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HOMEOWNERS—Special instructions

HOMEOWNERS: *If you qualify for a property tax refund (see the eligibility requirements on page 2), read the situations on this page that applied to you in 2010. You* **must** *follow these instructions to complete Form M1PR.*

If you were married all year
—and you lived together for the entire year, you must apply for one refund together. You cannot apply for separate refunds. Both names and Social Security numbers must be provided on one Form M1PR.

If you were single all year
—use your income for the year.

If you and/or your spouse were part-year residents
—use your household income for all of 2010, including the income you received before moving to Minnesota.

If you got married during the year
—you have a choice: you and your spouse can apply for a refund together or apply for separate refunds.

If you apply together:
You must include both incomes for the entire year. If you or your spouse rented in 2010, enter line 3 of the CRP on line 9 of Form M1PR.

On line 11, enter the full amount from line 1 of your property tax statement. In the space above the text on line 11, write "married" and the date you were married.

If you apply for separate refunds:
1 One spouse will complete Form M1PR as the homeowner using his or her own income for the entire year plus the income of the other spouse for the time they were living together in the home. If this spouse was issued CRPs for renting before moving into the home, enter line 3 of the CRP on line 9 of Form M1PR. On line 11, enter the full amount from line 1 of the 2011 Statement of Property Taxes Payable.
2 The other spouse may file a Form M1PR as a renter using any CRPs issued to him or her prior to moving into the home. Household income must include his or her own income for the entire year, plus the income of the other spouse for the period of time they were married and living together.
3 Do *not* include your spouse's name and Social Security number in the heading on your return.

If you divorced or separated
Couples who separated or divorced during the year must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year.

Only the spouse who owned and lived in the home on January 2, 2011, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2011 Statement of Property Taxes Payable on line 11 of the Form M1PR.

Example: A married couple lived together from January through March of 2010. They divorced in April. Spouse 1 kept the house and Spouse 2 rented from April through December. Their M1PR forms would include the following:

	Spouse 1	Spouse 2
Income		
your	full year	full year
spouse's	Jan-Mar	Jan-Mar
Line 1 of property		
tax statement	all	none
Line 3 amounts on		
renter's CRP for	none	Apr-Dec

If more than one owner (co-owners)
If you and anyone other than your spouse own and occupy the home (co-owners), only one of you may apply for the refund. You must, however, include on line 5 the income of all others for the period of time during the year that they owned and lived in the home.

Regardless of how many people are listed as owners of your home, only one property tax refund per homestead can be claimed.

If someone other than your spouse lived with you
You must include the income of any other person living with you except boarders, renters, your dependents, your parents or your spouse's parents. However, you must include the income of parents if they live with you, are not your dependents, and are co-owners of your home.

If someone other than your spouse lived with you, you must include the other person's income and name on line 5. Enclose an explanation. Do not, however, include the person's name and Social Security number in the heading on your return.

If you were both a renter and a homeowner during the year
• If you rented during 2010 and then owned and lived in your home on January 2, 2011, follow the steps for both renters and homeowners. Complete lines 1–17 and 39 according to the instructions. You must include all of your 2010 CRPs. Mark an X in both the *renter* and *homeowner* boxes near the top of Form M1PR.

• If you owned and lived in your home during part of 2010, but not on January 2, 2011, you must apply for the property tax refund as a renter only.

Mobile home owners
If you owned and occupied a mobile home on January 2, 2011, and rented the land on which it is located, do not apply for the refund as a renter. You must apply for the refund as a mobile home owner. Mark an X in the box near the top of Form M1PR for *mobile home owner*.

To determine line 11, complete Worksheet 1 on page 12. Include the worksheet when you mail Form M1PR.

Do not file your return until after you receive your 2011 Property Tax Statement.

If you rented out part of your home or used it for business
You must complete Worksheet 2 on page 12 to determine line 11 of Form M1PR if, in 2010, you:

• rented out part of your home—one or more rooms or the other units of a homesteaded duplex or triplex—to others, OR

• used part of your home for business for which you claimed depreciation expenses on your home on your federal Form 1040.

Include the worksheet when you file your Form M1PR.

Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2011 is less than line 5 of your Statement. If your Statement indicates another classification (such as commercial or nonhomestead property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion.

Lines 1–5

Line instructions

You must round the amounts on Form M1PR to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next higher dollar.

If the line does not apply to you or if the amount is zero, leave it blank.

Household income—lines 1–8

To apply for the property tax refund, complete lines 1–8 to determine your total household income. If you are applying with your spouse, you must include both of your incomes.

Your total household income is not the same income listed on your income tax return. It is your federal adjusted gross income, plus types of nontaxable income (lines 2–5), minus your dependent, elderly or disabled subtraction (line 7).

> **Homeowners:** *If you are filing only for the special property tax refund on your homestead, skip lines 1–10 and lines 11, 13 and 14. You must, however, provide above line 11 the name of the county in which the property is located and the property ID number.*

Line 1
Federal adjusted gross income
See the special instructions on page 6 (if you are a renter) or page 7 (if a homeowner).

Enter your federal adjusted gross income from your 2010 federal income tax return. If the amount is a net loss (a negative amount), enter the negative number. To show a negative amount, mark an X in the oval box provided. If you did not file a 2010 federal return, obtain a federal return and instructions to determine what your federal adjusted gross income would have been.

If you and your spouse filed separate federal returns, but are filing a joint Form M1PR, enter the total of both federal adjusted gross incomes on line 1 of Form M1PR.

If you and your spouse did not live together for the entire year and you filed joint federal returns, but are filing separate Forms M1PR, see the example on page 6 (if you are a renter) or page 7 (if you are a homeowner) to determine each spouse's federal adjusted gross income to enter on line 1.

If line 1 of Form M1PR is not the same as on your federal return, you must include an explanation with your Form M1PR.

Line 2
Nontaxable Social Security and/or Railroad Retirement Board benefits
The total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2010 must be included in your household income. Also include amounts deducted for payments of Medicare premiums.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. However, if a portion of the benefits was taxable and you listed an amount on line 20b of federal Form 1040 or line 14b of Form 1040A, complete the following steps to determine line 2:

1. Total Social Security benefits, or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) . . . _____

2. Taxable portion from line 20b of federal Form 1040 or line 14b of Form 1040A . . . . _____

3. Subtract step 2 from step 1. Enter here and on line 2 of your Form M1PR . . . . _____

Do not include Social Security income for dependents.

Line 5
Additional nontaxable income
Enter your total nontaxable income received in 2010 that is not included on lines 1–4. Enter the type(s) of income in the space provided on line 5.

Common examples include:

- unemployment compensation excluded on your federal return
- workers' compensation benefits
- your contributions to an employee elective deferral plan, such as a 401(k), 403(b), 457 deferred compensation or SIMPLE/SEP plan
- contributions made to a dependent care account (as shown on your W-2 form) and/or medical expense account
- nontaxable employee transit and parking expenses
- veterans' benefits
- nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition reductions
- federal subsidies paid to employers for providing prescription drug coverage for their retirees
- nontaxable pension and annuity payments, including disability payments. However, do not include distributions received from a Roth IRA or any pension or annuity that you funded exclusively, for which your contributions could not be taken as a federal tax deduction.

- income excluded by a tax treaty
- lump-sum distribution reported on line 1 of Schedule M1LS
- federally nontaxed interest and mutual fund dividends
- a reduction in your rent for caretaking responsibilities. Enter the difference between your actual rent and the amount your rent would have been if you had not been the caretaker
- housing allowance for military or clergy
- nontaxable military earned income, such as combat pay
- strike benefits
- employer paid education or adoption expenses
- the gain on the sale of your home excluded from your federal income
- for homeowners, the income of persons, other than a spouse, dependent or renter, for the period of time that they lived with you during the year
- addition adjustment to federal adjusted gross income from Schedule M1NC

Also include on line 5 the following losses and deductions to the extent they reduced federal adjusted gross income:

- capital loss carryforward *(use Worksheet 4 on page 12 to compute the amount)*
- net operating loss carryforward/carryback
- current year passive activity losses, including rental losses, even if actively involved in real estate, in excess of current year passive activity income
- prior year passive activity loss carryforward claimed in 2010 for federal purposes
- tuition and fees, educator expenses, health savings account, domestic production activities and Archer MSA deductions

Do not include on line 5:

- Minnesota property tax refunds
- child support payments
- a dependent's income, including Social Security
- any state income tax refunds not included on line 1
- the dollar value of food, clothing, food stamps and medical supplies received from government agencies
- payments from life insurance policies
- payments by someone else for your care by a nurse, nursing home or hospital
- fuel assistance payments
- IRA rollovers
- gifts and inheritances
- nontaxable Holocaust settlement payments

Lines 6–10

Line 6

Add lines 1–5. If the result is zero or less, leave line 6 blank. **If your income is less than the rent you paid, enclose an explanation of the source of funds used to pay your rent.**

Line 7
Subtraction for dependents and for those age 65 or older or disabled

You qualify for this subtraction if you meet one or both of these requirements:

- you or your spouse were age 65 or older on or before January 1, 2011, **OR** you or your spouse were disabled on or before December 31, 2010.

  (You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2010. If you were not certified, you may still qualify as disabled if during 2010 you were unable to work for at least 12 consecutive months because of a disability, or you are blind. You are considered to be blind if you cannot see better than 20/200 in your better eye with corrective lenses or your field of vision is not more than 20 degrees.)

- you had dependents *(do not count yourself or your spouse as a dependent)*.

Under age 65 and not disabled

If you and your spouse are younger than age 65 and not disabled, and:

- you did not have dependents, leave line 7 blank.
- you had dependents, complete the worksheet below and then use Table A to find your subtraction amount.

Age 65 or older or disabled

If you and/or your spouse are age 65 or older or disabled, and:

- you did not have dependents, enter $3,650 on line 7.
- you had dependents, complete the worksheet below and then use Table B to find your subtraction amount.

Check the appropriate box on line 7 of your return to indicate if you or your spouse are age 65 or older or disabled.

Worksheet to determine number of dependents

A If you filed a federal income tax return, enter the number of dependents you claimed on line 6c of federal Form 1040 or 1040A. **Do not include yourself or your spouse.** If you filed Form 1040EZ, enter 0 for this step **A** _____

B If you did not file a federal return, enter the number of persons described as your dependent *(see page 2)** who are U.S. citizens or residents of Canada or Mexico. **Do not include yourself or your spouse** . **B** _____

C Add steps A and B. Enter the total here **and** in the boxes provided on on line 7 of Form M1PR. Enter the name and Social Security number of each dependent in the space provided on line 7 . . **C** _____

Continue with the tables below to determine line 7.

Table A Under age 65 and not disabled *Do not include yourself or your spouse as a dependent.*	
If the number of dependents from step C above is:	enter on line 7, Form M1PR:
0	$ 0
1	5,110
2	9,855
3	14,235
4	18,250
5 or more	21,900

Table B Age 65 or older or disabled *Do not include yourself or your spouse as a dependent.*	
If the number of dependents from step C above is:	enter on line 7, Form M1PR:
0	$ 3,650
1	8,760
2	13,505
3	17,885
4	21,900
5 or more	25,550

* *If more than one person may claim the dependent, follow the federal tie-breaker rule to decide whom may claim the dependent subtraction. See the federal Form 1040 instructions for details.*

Line 8
Total household income

Subtract line 7 from line 6 and enter the result on line 8. If the result is zero or less, leave line 8 blank.

Renters: If line 8 is $53,540 or more, **STOP HERE.** You do not qualify for the property tax refund and cannot file Form M1PR.

If line 8 is less than $53,540, continue with line 9.

Homeowners and mobile home owners: If line 8 is $99,240 or more, **STOP HERE**. You do not qualify for the regular property tax refund. You may still be eligible for the special property tax refund. Read the instructions for Schedule 1 on page 11 to see if you qualify.

If line 8 is less than $99,240, continue with line 11.

Renters only— lines 9 and 10

*If you **did not** rent for any part of 2010, skip lines 9 and 10 and continue with line 11.*

Line 9

Add line 3 of each CRP and enter the total on line 9 of one Form M1PR. **Do not** file a separate Form M1PR for each CRP.

However, if in 2010 you:

- rented part of your rental unit to someone else or used it for business, or
- paid rent for more than one unit for the same month, or
- lived in a nursing, adult foster care, intermediate care, assisted living or other health care facility,

see the instructions for renters on page 6 to determine line 9 of Form M1PR.

Line 3 of your CRP is **not** your refund amount.

Line 10
Renters refund table amount

Use the refund table for renters beginning on page 13 to determine your table amount.

Compare the table amount to line 9 and enter the smaller amount on line 10.

Do not include the property ID number for your rental facility on the line below line 10.

Homeowners only— lines 11–14

*If you **did not** own and live in your home on January 2, 2011, skip lines 11–14 and continue with line 15.*

County and property ID number

If you are a homeowner, enter the name of the county and the property ID number from your Statement of Property Taxes Payable in 2011. If your homestead is recorded on more than one property tax statement, enter the property ID number from the statement that includes the primary portion of your property on Form M1PR. Include a separate sheet listing the property ID number and county of each additional parcel.

Line 11

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2011. See the homeowner instructions on page 7 to determine line 11 if in 2010 you:

- rented part of your home to someone else or used part of your home for business, or
- are a mobile home owner and you rented the lot your home is on.

Line 12
Special property tax refund for homeowners

If your net property tax on your homestead increased by more than 12 percent from 2010 to 2011, and the increase was $100 or more, you may be eligible for a special refund, regardless of your household income. You may qualify for the special refund even if you do not qualify for the regular refund (see Schedule 1 instructions on page 11).

If you qualify, complete Schedule 1 on the back of Form M1PR to determine line 12. Any special refund will be included in the total refund on line 15.

Line 14
Homeowners refund table amount

Use the refund table for homeowners beginning on page 18 to determine your table amount. Compare the table amount to line 13, and enter the smaller amount on line 14.

If line 14 is zero or blank, you are not eligible for the regular property tax refund.

All applicants—lines 15–17
Line 16
Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 16, enter the amount you wish to give. Your property tax refund will be reduced by the amount you donate.

To make a contribution directly to the Nongame Wildlife Fund online go to www.dnr.state.mn.us/eco/nongame/check-off.html or send a check payable to:

DNR Nongame Wildlife Fund
500 Lafayette Road, Box 25
St. Paul, MN 55155

Line 17
Property tax refund

Subtract line 16 from line 15 and enter the result on line 17. This is your property tax refund.

If you want the full amount of your refund to be directly deposited into your checking or savings account, see line 39.

Line 39
To request direct deposit of your refund

If you want your refund on line 17 to be directly deposited into your checking or savings account, enter the information on line 39. Refer to the sample provided to find the routing and account numbers.

> You can find your bank's routing number and account number on the bottom of your check.
>
> ⑆091000000⑆ 00000000000⑈
>
> └─Bank's routing number ─┘ └──── Account number ────┘
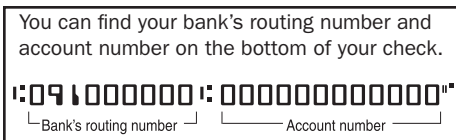
The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). If your account number contains less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces and symbols—and leave any unused boxes blank.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check.

By completing line 39, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

Sign your return

Sign your return at the bottom of the second page of the form.

If you owe federal or Minnesota taxes

—or if you owe criminal fines, a debt to a state or county agency, district court, qualifying hospital or public library, state law requires the department to apply your refund to the amount you owe (including penalty and interest on the taxes). If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total. Your Social Security number will be used to identify you as the correct debtor.

If your debt is less than your refund, you will receive the difference.

Schedule 1—Special property tax refund

To qualify for the special refund, you must have owned and lived in the same home both on January 2, 2010, and on January 2, 2011, the net property tax on your homestead must have increased by more than 12 percent from 2010 to 2011, and the increase was $100 or more.

The refund is 60 percent of the amount of tax paid that exceeds the 12 percent increase, up to $1,000.

You may qualify for this special refund even if you do not qualify for the 2010 regular property tax refund. Complete Schedule 1 on the back of Form M1PR.

If you are filing only for the special property tax refund, skip lines 1–10 and lines 11, 13 and 14. You must, however, provide the county and property ID number above line 11.

Note: *Read the section "Special Situations" on this page. If any situation applies to you, follow the instructions given in that section.*

Line 19
New improvements/expired exclusions
If you had new improvements or expired exclusions listed in the 2011 column of your Statement, you must complete Worksheet 3 on page 12 to determine line 19. The increase in your property tax due to the value of the new improvements and/or expired exclusions cannot be used when computing the special refund, even though the net property tax may have increased by more than 12 percent.

The amount listed on your Statement for new improvements/expired exclusions may include construction of a new building, an addition or an improvement to an existing home, and any expired exclusions due to "This Old House."

Line 22
Enter line 2 (2010 column) of your Statement of Property Taxes Payable in 2011. If there is no amount on line 2, use line 5 (2010 column) of the Statement of Property Taxes Payable in 2011.

If the entries for the prior year column are missing or N/A, the prior year property information is not comparable to the current year information. Generally, this is due to a change in the property, such as the classification, lot size or parcel configuration. To correctly determine line 22, contact your county and ask for a recalculation of the property taxes for the prior year based on the current year's classification or configuration. Include an explanation on how the prior year calculation was derived.

If you are applying for the special refund, you must enter an amount greater than zero on line 22 of Form M1PR.

Line 23
Enter the special refund amount from line 12 of your 2009 Form M1PR. If the amount was changed by the department, use the corrected amount. If you did not receive a special refund, leave line 23 blank.

Special situations
If you rented out part of your home or used it for business, complete Worksheet 2 on page 12. Compare the percentages you used for 2009 and 2010, and follow the instructions below to determine amounts to enter on Schedule 1.

- **If you used the same percentage for both years**:

  Line 18: Enter step 3 of Worksheet 2 on page 12.

  Line 22: Enter step 3 of Worksheet 2 on page 12 of the 2009 Form M1PR instruction booklet.

- **If in 2010 you used a higher percentage for your home than you did in 2009:**

  Line 18: Multiply line 1 of your 2011 Statement of Property Taxes Payable by the percentage used as your home in 2009 (from step 2 of Worksheet 2 on page 12 of the 2009 M1PR booklet).

  Line 22: Enter step 3 of Worksheet 2 on page 12 of the 2009 Form M1PR instruction booklet.

- **If in 2010 you used a lower percentage for your home than you did in 2009:**

  Line 18: Enter step 3 of Worksheet 2 on page 12.

  Line 22: Multiply line 2 of your 2011 Statement of Property Taxes Payable by the percentage used for your home in 2010 (from step 2 of Worksheet 2 on page 12).

  Line 23: Multiply line 12 of your 2009 Form M1PR by the proportion your 2010 percentage used for your home is to the 2009 percentage used for your home.

Worksheets 1–4

If you are required to complete any one of the following worksheets, you must include this page when you file your Form M1PR.

Worksheet 1

For mobile home owners

1 Line 3 of the 2010 CRP you received for rent paid on your mobile home lot . . . . **1** _____ .

2 Line 1 of your Statement of Property Taxes Payable in 2011 . . . . **2** _____ .

3 Add steps 1 and 2. Enter the result here and on line 11 of Form M1PR . . . . **3** _____ .

Worksheet 2

For renters and homeowners who rented part of their home to others or used it for business

1 Line 1 of your Statement of Property Taxes Payable in 2011 or line 3 of your CRP . . . . **1** _____ .

(Mobile home owners - enter line 3 of Worksheet 1 above.)

2 Percent of your home *not* rented to others or *not* used for business . . . . **2** _____ %

3 Multiply step 1 by step 2. Enter the result here and on line 9 *(renter)* or

line 11 *(homeowner)* of Form M1PR . . . . **3** _____ .

Worksheet 3

For homesteads with new improvements and/or expired exclusions

1 Amount of new improvements/expired exclusions in the 2011 column

listed on your Statement(s) of Property Taxes Payable in 2011 . . . . **1** _____ .

2 Amount of Taxable Market Value in the 2011 column as listed on your

Statement(s) of Property Taxes Payable in 2011 . . . . **2** _____ .

3 Divide step 1 by step 2 and convert to a percentage *(round to the nearest whole percentage)*.

Enter the resulting percentage here and on line 19 of Form M1PR . . . . **3** _____ %

Complete lines 20–30 of Form M1PR to determine if you are eligible for the special refund.

Worksheet 4

For calculating capital losses to include on line 5

1 Combined net gain/loss *(line 16 of federal Schedule D)* . . . . **1** _____

2 Short-term capital loss carryforward *(line 6 of Schedule D)*. Enter as a positive number . . . . **2** _____

3 Long-term capital loss carryforward *(line 14 of Schedule D)*. Enter as a positive number . . . . **3** _____

4 Add steps 2 and 3 *(If step 1 is a positive number, skip lines 5 and 6 and enter this amount on line 7)*. . . . . **4** _____

5 Add steps 1 and 4 . . . . **5** _____

6 Capital loss from line 13 of Form 1040 *(allowable loss)*. Enter as a positive number . . . . **6** _____

7 Add steps 5 and 6 *(if less than zero, enter 0)*. Enter the total here and include with other nontaxable income

12 on line 5 of Form M1PR . . . . **7** _____

Renters Only — Refund Table

If line 8, Form M1PR is: at least	but less than	$0 / $25	25 / 50	50 / 75	75 / 100	100 / 125	125 / 150	150 / 175	175 / 200	200 / 225	225 / 250	250 / 275	275 / 300	300 / 325	325 / 350	350 / 375
—	$1,530	5	28	52	76	100	123	147	171	195	218	242	266	290	313	337
$1,530	3,060	0	14	38	61	85	109	133	156	180	204	228	251	275	299	323
3,060	4,600	0	0	23	47	70	94	118	142	165	189	213	237	260	284	308
4,600	6,120	0	0	8	31	53	76	98	121	143	166	188	211	233	256	278
6,120	7,640	0	0	0	11	33	56	78	101	123	146	168	191	213	236	258
7,640	9,180	0	0	0	0	10	33	55	78	100	123	145	168	190	213	235
9,180	10,720	0	0	0	0	0	16	39	61	84	106	129	151	174	196	219
10,720	12,250	0	0	0	0	0	0	11	32	54	75	96	117	139	160	181
12,250	13,780	0	0	0	0	0	0	0	16	37	58	79	101	122	143	164
13,780	15,300	0	0	0	0	0	0	0	0	8	29	50	71	93	114	135
15,300	16,820	0	0	0	0	0	0	0	0	0	10	30	50	70	90	110
16,820	18,360	0	0	0	0	0	0	0	0	0	0	0	19	39	59	79
18,360	19,900	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60
19,900	21,420	0	0	0	0	0	0	0	0	0	0	0	0	0	6	26
21,420	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is: at least	but less than	$375 / $400	400 / 425	425 / 450	450 / 475	475 / 500	500 / 525	525 / 550	550 / 575	575 / 600	600 / 625	625 / 650	650 / 675	675 / 700	700 / 725
—	$1,530	361	385	408	432	456	480	503	527	551	575	598	622	646	670
$1,530	3,060	346	370	394	418	441	465	489	513	536	560	584	608	631	655
3,060	4,600	332	355	379	403	427	450	474	498	522	545	569	593	617	640
4,600	6,120	301	323	346	368	391	413	436	458	481	503	526	548	571	593
6,120	7,640	281	303	326	348	371	393	416	438	461	483	506	528	551	573
7,640	9,180	258	280	303	325	348	370	393	415	438	460	483	505	528	550
9,180	10,720	241	264	286	309	331	354	376	399	421	444	466	489	511	534
10,720	12,250	202	224	245	266	287	309	330	351	372	394	415	436	457	479
12,250	13,780	186	207	228	249	271	292	313	334	356	377	398	419	441	462
13,780	15,300	156	178	199	220	241	263	284	305	326	348	369	390	411	433
15,300	16,820	130	150	170	190	210	230	250	270	290	310	330	350	370	390
16,820	18,360	99	119	139	159	179	199	219	239	259	279	299	319	339	359
18,360	19,900	80	100	120	140	160	180	200	220	240	260	280	300	320	340
19,900	21,420	46	66	86	106	126	146	166	186	206	226	246	266	286	306
21,420	22,940	8	27	45	64	83	102	120	139	158	177	195	214	233	252
22,940	24,480	0	0	8	27	46	64	83	102	121	139	158	177	196	214
24,480	26,010	0	0	0	6	25	44	62	81	100	119	137	156	175	194
26,010	27,540	0	0	0	0	0	3	20	38	55	73	90	108	125	143
27,540	29,060	0	0	0	0	0	0	0	0	15	33	50	68	85	103
29,060	30,600	0	0	0	0	0	0	0	0	0	0	0	4	22	39
30,600	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only   Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:													
		$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than:													
at least	but less than	$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
—	$1,530	693	717	741	765	788	812	836	860	883	907	931	955	978	1,002
$1,530	3,060	679	703	726	750	774	798	821	845	869	893	916	940	964	988
3,060	4,600	664	688	712	735	759	783	807	830	854	878	902	925	949	973
4,600	6,120	616	638	661	683	706	728	751	773	796	818	841	863	886	908
6,120	7,640	596	618	641	663	686	708	731	753	776	798	821	843	866	888
7,640	9,180	573	595	618	640	663	685	708	730	753	775	798	820	843	865
9,180	10,720	556	579	601	624	646	669	691	714	736	759	781	804	826	849
10,720	12,250	500	521	542	564	585	606	627	649	670	691	712	734	755	776
12,250	13,780	483	504	526	547	568	589	611	632	653	674	696	717	738	759
13,780	15,300	454	475	496	518	539	560	581	603	624	645	666	688	709	730
15,300	16,820	410	430	450	470	490	510	530	550	570	590	610	630	650	670
16,820	18,360	379	399	419	439	459	479	499	519	539	559	579	599	619	639
18,360	19,900	360	380	400	420	440	460	480	500	520	540	560	580	600	620
19,900	21,420	326	346	366	386	406	426	446	466	486	506	526	546	566	586
21,420	22,940	270	289	308	327	345	364	383	402	420	439	458	477	495	514
22,940	24,480	233	252	271	289	308	327	346	364	383	402	421	439	458	477
24,480	26,010	212	231	250	269	287	306	325	344	362	381	400	419	437	456
26,010	27,540	160	178	195	213	230	248	265	283	300	318	335	353	370	388
27,540	29,060	120	138	155	173	190	208	225	243	260	278	295	313	330	348
29,060	30,600	57	74	92	109	127	144	162	179	197	214	232	249	267	284
30,600	32,120	0	7	24	42	59	77	94	112	129	147	164	182	199	217
32,120	33,660	0	0	0	0	0	5	21	37	54	70	86	102	119	135
33,660	35,190	0	0	0	0	0	0	0	0	5	21	38	54	70	86
35,190	36,720	0	0	0	0	0	0	0	0	0	0	0	4	20	36
36,720	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

and line 9 of Form M1PR is at least:

If line 8, Form M1PR is:		$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
but less than:		$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
at least	but less than	**your property tax refund is:**													
—	$1,530	1,026	1,050	1,073	1,097	1,121	1,145	1,168	1,192	1,216	1,240	1,263	1,287	1,311	1,335
$1,530	3,060	1,011	1,035	1,059	1,083	1,106	1,130	1,154	1,178	1,201	1,225	1,249	1,273	1,296	1,320
3,060	4,600	997	1,020	1,044	1,068	1,092	1,115	1,139	1,163	1,187	1,210	1,234	1,258	1,282	1,305
4,600	6,120	931	953	976	998	1,021	1,043	1,066	1,088	1,111	1,133	1,156	1,178	1,201	1,223
6,120	7,640	911	933	956	978	1,001	1,023	1,046	1,068	1,091	1,113	1,136	1,158	1,181	1,203
7,640	9,180	888	910	933	955	978	1,000	1,023	1,045	1,068	1,090	1,113	1,135	1,158	1,180
9,180	10,720	871	894	916	939	961	984	1,006	1,029	1,051	1,074	1,096	1,119	1,141	1,164
10,720	12,250	797	819	840	861	882	904	925	946	967	989	1,010	1,031	1,052	1,074
12,250	13,780	781	802	823	844	866	887	908	929	951	972	993	1,014	1,036	1,057
13,780	15,300	751	773	794	815	836	858	879	900	921	943	964	985	1,006	1,028
15,300	16,820	690	710	730	750	770	790	810	830	850	870	890	910	930	950
16,820	18,360	659	679	699	719	739	759	779	799	819	839	859	879	899	919
18,360	19,900	640	660	680	700	720	740	760	780	800	820	840	860	880	900
19,900	21,420	606	626	646	666	686	706	726	746	766	786	806	826	846	866
21,420	22,940	533	552	570	589	608	627	645	664	683	702	720	739	758	777
22,940	24,480	496	514	533	552	571	589	608	627	646	664	683	702	721	739
24,480	26,010	475	494	512	531	550	569	587	606	625	644	662	681	700	719
26,010	27,540	405	423	440	458	475	493	510	528	545	563	580	598	615	633
27,540	29,060	365	383	400	418	435	453	470	488	505	523	540	558	575	593
29,060	30,600	302	319	337	354	372	389	407	424	442	459	477	494	512	529
30,600	32,120	234	252	269	287	304	322	339	357	374	392	409	427	444	462
32,120	33,660	151	167	184	200	216	232	249	265	281	297	314	330	346	362
33,660	35,190	103	119	135	151	168	184	200	216	233	249	265	281	298	314
35,190	36,720	52	69	85	101	117	134	150	166	182	199	215	231	247	264
36,720	38,240	0	15	30	45	60	75	90	105	120	135	150	165	180	195
38,240	39,790	0	0	0	0	10	25	40	55	70	85	100	115	130	145
39,790	41,310	0	0	0	0	0	0	0	3	18	33	48	63	78	93
41,310	42,840	0	0	0	0	0	0	0	0	0	0	0	10	25	40
42,840	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only   Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:													
at least	but less than	$1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
		but less than:													
		$1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		your property tax refund is:													
—	$1,530	1,358	1,382	1,406	1,430	1,453	1,477	1,501	1,520	1,520	1,520	1,520	1,520	1,520	1,520
$1,530	3,060	1,344	1,368	1,391	1,415	1,439	1,463	1,486	1,510	1,520	1,520	1,520	1,520	1,520	1,520
3,060	4,600	1,329	1,353	1,377	1,400	1,424	1,448	1,472	1,495	1,519	1,520	1,520	1,520	1,520	1,520
4,600	6,120	1,246	1,268	1,291	1,313	1,336	1,358	1,381	1,403	1,426	1,448	1,471	1,493	1,516	1,520
6,120	7,640	1,226	1,248	1,271	1,293	1,316	1,338	1,361	1,383	1,406	1,428	1,451	1,473	1,496	1,518
7,640	9,180	1,203	1,225	1,248	1,270	1,293	1,315	1,338	1,360	1,383	1,405	1,428	1,450	1,473	1,495
9,180	10,720	1,186	1,209	1,231	1,254	1,276	1,299	1,321	1,344	1,366	1,389	1,411	1,434	1,456	1,479
10,720	12,250	1,095	1,116	1,137	1,159	1,180	1,201	1,222	1,244	1,265	1,286	1,307	1,329	1,350	1,371
12,250	13,780	1,078	1,099	1,121	1,142	1,163	1,184	1,206	1,227	1,248	1,269	1,291	1,312	1,333	1,354
13,780	15,300	1,049	1,070	1,091	1,113	1,134	1,155	1,176	1,198	1,219	1,240	1,261	1,283	1,304	1,325
15,300	16,820	970	990	1,010	1,030	1,050	1,070	1,090	1,110	1,130	1,150	1,170	1,190	1,210	1,230
16,820	18,360	939	959	979	999	1,019	1,039	1,059	1,079	1,099	1,119	1,139	1,159	1,179	1,199
18,360	19,900	920	940	960	980	1,000	1,020	1,040	1,060	1,080	1,100	1,120	1,140	1,160	1,180
19,900	21,420	886	906	926	946	966	986	1,006	1,026	1,046	1,066	1,086	1,106	1,126	1,146
21,420	22,940	795	814	833	852	870	889	908	927	945	964	983	1,002	1,020	1,039
22,940	24,480	758	777	796	814	833	852	871	889	908	927	946	964	983	1,002
24,480	26,010	737	756	775	794	812	831	850	869	887	906	925	944	962	981
26,010	27,540	650	668	685	703	720	738	755	773	790	808	825	843	860	878
27,540	29,060	610	628	645	663	680	698	715	733	750	768	785	803	820	838
29,060	30,600	547	564	582	599	617	634	652	669	687	704	722	739	757	774
30,600	32,120	479	497	514	532	549	567	584	602	619	637	654	672	689	707
32,120	33,660	379	395	411	427	444	460	476	492	509	525	541	557	574	590
33,660	35,190	330	346	363	379	395	411	428	444	460	476	493	509	525	541
35,190	36,720	280	296	312	329	345	361	377	394	410	426	442	459	475	491
36,720	38,240	210	225	240	255	270	285	300	315	330	345	360	375	390	405
38,240	39,790	160	175	190	205	220	235	250	265	280	295	310	325	340	355
39,790	41,310	108	123	138	153	168	183	198	213	228	243	258	273	288	303
41,310	42,840	55	70	85	100	115	130	145	160	175	190	205	220	235	250
42,840	44,360	0	13	27	41	54	68	82	96	109	123	137	151	164	178
44,360	45,900	0	0	0	0	2	15	29	43	57	70	84	98	112	125
45,900	47,430	0	0	0	0	0	0	0	0	2	16	30	44	57	71
47,430	48,960	0	0	0	0	0	0	0	0	0	0	0	13	25	38
48,960	50,490	0	0	0	0	0	0	0	0	0	0	0	0	0	11
50,490	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only
Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:									
at least	but less than	$1,775 but less than: $1,800	1,800 1,825	1,825 1,850	1,850 1,875	1,875 1,900	1,900 1,925	1,925 1,950	1,950 1,975	1,975 2,000	2,000 & over
		your property tax refund is:									
—	$7,640	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520
$7,640	9,180	1,518	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520
9,180	10,720	1,501	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520
10,720	12,250	1,392	1,414	1,435	1,456	1,477	1,499	1,520	1,520	1,520	1,520
12,250	13,780	1,376	1,397	1,418	1,439	1,461	1,482	1,503	1,520	1,520	1,520
13,780	15,300	1,346	1,368	1,389	1,410	1,431	1,453	1,474	1,495	1,516	1,520
15,300	16,820	1,250	1,270	1,290	1,310	1,330	1,350	1,370	1,390	1,410	*
16,820	18,360	1,219	1,239	1,259	1,279	1,299	1,319	1,339	1,359	1,379	*
18,360	19,900	1,200	1,220	1,240	1,260	1,280	1,300	1,320	1,340	1,360	*
19,900	21,420	1,166	1,186	1,206	1,226	1,246	1,266	1,286	1,306	1,326	*
21,420	22,940	1,058	1,077	1,095	1,114	1,133	1,152	1,170	1,189	1,208	*
22,940	24,480	1,021	1,039	1,058	1,077	1,096	1,114	1,133	1,152	1,171	*
24,480	26,010	1,000	1,019	1,037	1,056	1,075	1,094	1,112	1,131	1,150	*
26,010	27,540	895	913	930	948	965	983	1,000	1,018	1,035	*
27,540	29,060	855	873	890	908	925	943	960	978	995	*
29,060	30,600	792	809	827	844	862	879	897	914	932	*
30,600	32,120	724	742	759	777	794	812	829	847	864	*
32,120	33,660	606	622	639	655	671	687	704	720	736	*
33,660	35,190	558	574	590	606	623	639	655	671	688	*
35,190	36,720	507	524	540	556	572	589	605	621	637	*
36,720	38,240	420	435	450	465	480	495	510	525	540	*
38,240	39,790	370	385	400	415	430	445	460	475	490	*
39,790	41,310	318	333	348	363	378	393	408	423	438	*
41,310	42,840	265	280	295	310	325	340	355	370	385	*
42,840	44,360	192	206	219	233	247	261	274	288	302	*
44,360	45,900	139	153	167	180	194	208	222	235	249	*
45,900	47,430	85	99	112	126	140	154	167	181	195	*
47,430	48,960	50	63	75	88	100	113	125	138	150	*
48,960	50,490	24	36	49	61	74	86	99	111	124	*
50,490	52,020	0	9	22	34	47	59	72	84	97	*
52,020	53,540	0	0	0	8	20	33	45	58	70	*
53,540	& over	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Renter's Worksheet

For household incomes of $15,300 or more with property tax of $2,000 or more

1 Amount from line 9 of Form M1PR . . . . **1** _____
2 Total household income from line 8 of Form M1PR . . . . . . **2** _____
3 Decimal number for this step from the table at right . . . . . **3** _____
4 Multiply step 2 by step 3 . . . . **4** _____
5 Subtract step 4 from step 1 *(if result is zero or less, stop here; you are not eligible for a refund)* . . . . **5** _____
6 Decimal number for this step from the table at right . . . . . **6** _____
7 Multiply step 5 by step 6 . . . . **7** _____
8 Amount for this step from the table at right . . . . **8** _____
9 Amount from step 7 or step 8, whichever is less. Also enter this amount on line 10 of Form M1PR, or if you are completing Schedule 2, enter on line 37 . . . . **9** _____

Table for Renter's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
$15,300	$16,820	0.014	0.80	1,520
16,820	19,900	0.015	0.80	1,520
19,900	21,420	0.016	0.80	1,520
21,420	22,940	0.017	0.75	1,520
22,940	26,010	0.018	0.75	1,520
26,010	27,540	0.019	0.70	1,520
27,540	29,060	0.020	0.70	1,520
29,060	30,600	0.022	0.70	1,520
30,600	32,120	0.024	0.70	1,520
32,120	33,660	0.026	0.65	1,520
33,660	35,190	0.027	0.65	1,520
35,190	36,720	0.028	0.65	1,520
36,720	38,240	0.029	0.60	1,520
38,240	39,790	0.030	0.60	1,520
39,790	41,310	0.031	0.60	1,520
41,310	42,840	0.032	0.60	1,520
42,840	44,360	0.033	0.55	1,380
44,360	45,900	0.034	0.55	1,230
45,900	47,430	0.035	0.55	1,060
47,430	48,960	0.035	0.50	920
48,960	50,490	0.035	0.50	770
50,490	52,020	0.035	0.50	460
52,020	53,540	0.035	0.50	150
53,540	& over		not eligible	

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																								
at least	but less than	$0	25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575
		$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575	600
		but less than: your property tax refund is:																							
—	$1,520	4	25	47	68	89	110	132	153	174	195	217	238	259	280	302	323	344	365	387	408	429	450	472	493
$1,520	3,050	0	11	32	53	74	96	117	138	159	181	202	223	244	266	287	308	329	351	372	393	414	436	457	478
3,050	4,600	0	0	14	35	57	78	99	120	142	163	184	205	227	248	269	290	312	333	354	375	397	418	439	460
4,600	6,130	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294	314	334	354	374	394	414
6,130	7,660	0	0	0	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393
7,660	9,190	0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309	329	349	369
9,190	10,720	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331	351
10,720	12,240	0	0	0	0	0	0	0	3	22	40	59	78	97	115	134	153	172	190	209	228	247	265	284	303
12,240	13,780	0	0	0	0	0	0	0	0	0	12	31	50	68	87	106	125	143	162	181	200	218	237	256	275
13,780	15,300	0	0	0	0	0	0	0	0	0	0	1	19	38	57	76	94	113	132	151	169	188	207	226	244
15,300	16,820	0	0	0	0	0	0	0	0	0	0	0	0	5	23	40	58	75	93	110	128	145	163	180	198
16,820	18,370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	25	42	60	77	95	112	130	147	165
18,370	19,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	25	42	60	77	95	112	130
19,900	21,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	20	37	55	72	90	107
21,430	22,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	32	48	65
22,950	24,480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	27
24,480	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																							
		$600	625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175
		but less than:																							
		$625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200
at least	but less than	your property tax refund is:																							
—	$1,520	514	535	557	578	599	620	642	663	684	705	727	748	769	790	812	833	854	875	897	918	939	960	982	1,003
$1,520	3,050	499	521	542	563	584	606	627	648	669	691	712	733	754	776	797	818	839	861	882	903	924	946	967	988
3,050	4,600	482	503	524	545	567	588	609	630	652	673	694	715	737	758	779	800	822	843	864	885	907	928	949	970
4,600	6,130	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	734	754	774	794	814	834	854	874	894
6,130	7,660	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	753	773	793	813	833	853	873
7,660	9,190	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	749	769	789	809	829	849
9,190	10,720	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	751	771	791	811	831
10,720	12,240	322	340	359	378	397	415	434	453	472	490	509	528	547	565	584	603	622	640	659	678	697	715	734	753
12,240	13,780	293	312	331	350	368	387	406	425	443	462	481	500	518	537	556	575	593	612	631	650	668	687	706	725
13,780	15,300	263	282	301	319	338	357	376	394	413	432	451	469	488	507	526	544	563	582	601	619	638	657	676	694
15,300	16,820	215	233	250	268	285	303	320	338	355	373	390	408	425	443	460	478	495	513	530	548	565	583	600	618
16,820	18,370	182	200	217	235	252	270	287	305	322	340	357	375	392	410	427	445	462	480	497	515	532	550	567	585
18,370	19,900	147	165	182	200	217	235	252	270	287	305	322	340	357	375	392	410	427	445	462	480	497	515	532	550
19,900	21,430	125	142	160	177	195	212	230	247	265	282	300	317	335	352	370	387	405	422	440	457	475	492	510	527
21,430	22,950	81	97	113	130	146	162	178	195	211	227	243	260	276	292	308	325	341	357	373	390	406	422	438	455
22,950	24,480	44	60	76	92	109	125	141	157	174	190	206	222	239	255	271	287	304	320	336	352	369	385	401	417
24,480	26,010	4	21	37	53	69	86	102	118	134	151	167	183	199	216	232	248	264	281	297	313	329	346	362	378
26,010	27,540	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281	296	311
27,540	29,070	0	0	0	0	3	18	33	48	63	78	93	108	123	138	153	168	183	198	213	228	243	258	273	288
29,070	30,600	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220	235	250	265
30,600	32,130	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242
32,130	33,660	0	0	0	0	0	0	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199
33,660	35,190	0	0	0	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175
35,190	36,720	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152
36,720	38,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	30	45	60	75	90	105
38,250	39,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	20	35	50	65	80
39,780	41,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	26	41	56
41,310	42,840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	16	31
42,840	44,370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
44,370	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is: at least	but less than	and line 13 of Form M1PR is at least: $1,200 / but less than: $1,225 your property tax refund is:	1,225 / 1,250	1,250 / 1,275	1,275 / 1,300	1,300 / 1,325	1,325 / 1,350	1,350 / 1,375	1,375 / 1,400	1,400 / 1,425	1,425 / 1,450	1,450 / 1,475	1,475 / 1,500	1,500 / 1,525	1,525 / 1,550	1,550 / 1,575	1,575 / 1,600	1,600 / 1,625	1,625 / 1,650	1,650 / 1,675	1,675 / 1,700	1,700 / 1,725	1,725 / 1,750	1,750 / 1,775	1,775 / 1,800
—	$1,520	1,024	1,045	1,067	1,088	1,109	1,130	1,152	1,173	1,194	1,215	1,237	1,258	1,279	1,300	1,322	1,343	1,364	1,385	1,407	1,428	1,449	1,470	1,492	1,513
$1,520	3,050	1,009	1,031	1,052	1,073	1,094	1,116	1,137	1,158	1,179	1,201	1,222	1,243	1,264	1,286	1,307	1,328	1,349	1,371	1,392	1,413	1,434	1,456	1,477	1,498
3,050	4,600	992	1,013	1,034	1,055	1,077	1,098	1,119	1,140	1,162	1,183	1,204	1,225	1,247	1,268	1,289	1,310	1,332	1,353	1,374	1,395	1,417	1,438	1,459	1,480
4,600	6,130	914	934	954	974	994	1,014	1,034	1,054	1,074	1,094	1,114	1,134	1,154	1,174	1,194	1,214	1,234	1,254	1,274	1,294	1,314	1,334	1,354	1,374
6,130	7,660	893	913	933	953	973	993	1,013	1,033	1,053	1,073	1,093	1,113	1,133	1,153	1,173	1,193	1,213	1,233	1,253	1,273	1,293	1,313	1,333	1,353
7,660	9,190	869	889	909	929	949	969	989	1,009	1,029	1,049	1,069	1,089	1,109	1,129	1,149	1,169	1,189	1,209	1,229	1,249	1,269	1,289	1,309	1,329
9,190	10,720	851	871	891	911	931	951	971	991	1,011	1,031	1,051	1,071	1,091	1,111	1,131	1,151	1,171	1,191	1,211	1,231	1,251	1,271	1,291	1,311
10,720	12,240	772	790	809	828	847	865	884	903	922	940	959	978	997	1,015	1,034	1,053	1,072	1,090	1,109	1,128	1,147	1,165	1,184	1,203
12,240	13,780	743	762	781	800	818	837	856	875	893	912	931	950	968	987	1,006	1,025	1,043	1,062	1,081	1,100	1,118	1,137	1,156	1,175
13,780	15,300	713	732	751	769	788	807	826	844	863	882	901	919	938	957	976	994	1,013	1,032	1,051	1,069	1,088	1,107	1,126	1,144
15,300	16,820	635	653	670	688	705	723	740	758	775	793	810	828	845	863	880	898	915	933	950	968	985	1,003	1,020	1,038
16,820	18,370	602	620	637	655	672	690	707	725	742	760	777	795	812	830	847	865	882	900	917	935	952	970	987	1,005
18,370	19,900	567	585	602	620	637	655	672	690	707	725	742	760	777	795	812	830	847	865	882	900	917	935	952	970
19,900	21,430	545	562	580	597	615	632	650	667	685	702	720	737	755	772	790	807	825	842	860	877	895	912	930	947
21,430	22,950	471	487	503	520	536	552	568	585	601	617	633	650	666	682	698	715	731	747	763	780	796	812	828	845
22,950	24,480	434	450	466	482	499	515	531	547	564	580	596	612	629	645	661	677	694	710	726	742	759	775	791	807
24,480	26,010	394	411	427	443	459	476	492	508	524	541	557	573	589	606	622	638	654	671	687	703	719	736	752	768
26,010	27,540	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	641	656	671
27,540	29,070	303	318	333	348	363	378	393	408	423	438	453	468	483	498	513	528	543	558	573	588	603	618	633	648
29,070	30,600	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	580	595	610	625
30,600	32,130	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602
32,130	33,660	214	229	244	259	274	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559
33,660	35,190	190	205	220	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535
35,190	36,720	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	512
36,720	38,250	120	135	150	165	180	195	210	225	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465
38,250	39,780	95	110	125	140	155	170	185	200	215	230	245	260	275	290	305	320	335	350	365	380	395	410	425	440
39,780	41,310	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281	296	311	326	341	356	371	386	401	416
41,310	42,840	46	61	76	91	106	121	136	151	166	181	196	211	226	241	256	271	286	301	316	331	346	361	376	391
42,840	44,370	21	36	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366
44,370	45,900	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281	296	311	326	341
45,900	47,430	0	0	0	0	3	17	31	44	58	72	86	99	113	127	141	154	168	182	196	209	223	237	251	264
47,430	48,960	0	0	0	0	0	0	7	21	35	48	62	76	90	103	117	131	145	158	172	186	200	213	227	241
48,960	50,490	0	0	0	0	0	0	0	0	11	25	39	52	66	80	94	107	121	135	149	162	176	190	204	217

If line 8, Form M1PR is: — **and line 13 of Form M1PR is at least:**

at least	but less than	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
	but less than:	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
										your property tax refund is:														
50,490	52,020	0	0	0	0	0	0	0	0	0	1	15	29	43	56	70	84	98	111	125	139	153	166	180	194
52,020	53,540	0	0	0	0	0	0	0	0	0	0	0	5	19	33	47	60	74	88	102	115	129	143	157	170
53,540	55,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	18	32	46	60	73	87
55,080	56,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	20	34	48	62
56,610	58,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	23	36
58,140	59,670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
59,670	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is: — **and line 13 of Form M1PR is at least:**

at least	but less than	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
	but less than:	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400
										your property tax refund is:														
—	$1,520	1,534	1,555	1,577	1,598	1,619	1,640	1,662	1,683	1,704	1,725	1,747	1,768	1,789	1,810	1,832	1,853	1,874	1,895	1,917	1,938	1,959	1,980	2,002	2,023
$1,520	3,050	1,519	1,541	1,562	1,583	1,604	1,626	1,647	1,668	1,689	1,711	1,732	1,753	1,774	1,796	1,817	1,838	1,859	1,881	1,902	1,923	1,944	1,966	1,987	2,008
3,050	4,600	1,502	1,523	1,544	1,565	1,587	1,608	1,629	1,650	1,672	1,693	1,714	1,735	1,757	1,778	1,799	1,820	1,842	1,863	1,884	1,905	1,927	1,948	1,969	1,990
4,600	6,130	1,394	1,414	1,434	1,454	1,474	1,494	1,514	1,534	1,554	1,574	1,594	1,614	1,634	1,654	1,674	1,694	1,714	1,734	1,754	1,774	1,794	1,814	1,834	1,854
6,130	7,660	1,373	1,393	1,413	1,433	1,453	1,473	1,493	1,513	1,533	1,553	1,573	1,593	1,613	1,633	1,653	1,673	1,693	1,713	1,733	1,753	1,773	1,793	1,813	1,833
7,660	9,190	1,349	1,369	1,389	1,409	1,429	1,449	1,469	1,489	1,509	1,529	1,549	1,569	1,589	1,609	1,629	1,649	1,669	1,689	1,709	1,729	1,749	1,769	1,789	1,809
9,190	10,720	1,331	1,351	1,371	1,391	1,411	1,431	1,451	1,471	1,491	1,511	1,531	1,551	1,571	1,591	1,611	1,631	1,651	1,671	1,691	1,711	1,731	1,751	1,771	1,791
10,720	12,240	1,222	1,240	1,259	1,278	1,297	1,315	1,334	1,353	1,372	1,390	1,409	1,428	1,447	1,465	1,484	1,503	1,522	1,540	1,559	1,578	1,597	1,615	1,634	1,653
12,240	13,780	1,193	1,212	1,231	1,250	1,268	1,287	1,306	1,325	1,343	1,362	1,381	1,400	1,418	1,437	1,456	1,475	1,493	1,512	1,531	1,550	1,568	1,587	1,606	1,625
13,780	15,300	1,163	1,182	1,201	1,219	1,238	1,257	1,276	1,294	1,313	1,332	1,351	1,369	1,388	1,407	1,426	1,444	1,463	1,482	1,501	1,519	1,538	1,557	1,576	1,594
15,300	16,820	1,055	1,073	1,090	1,108	1,125	1,143	1,160	1,178	1,195	1,213	1,230	1,248	1,265	1,283	1,300	1,318	1,335	1,353	1,370	1,388	1,405	1,423	1,440	1,458
16,820	18,370	1,022	1,040	1,057	1,075	1,092	1,110	1,127	1,145	1,162	1,180	1,197	1,215	1,232	1,250	1,267	1,285	1,302	1,320	1,337	1,355	1,372	1,390	1,407	1,425
18,370	19,900	987	1,005	1,022	1,040	1,057	1,075	1,092	1,110	1,127	1,145	1,162	1,180	1,197	1,215	1,232	1,250	1,267	1,285	1,302	1,320	1,337	1,355	1,372	1,390
19,900	21,430	965	982	1,000	1,017	1,035	1,052	1,070	1,087	1,105	1,122	1,140	1,157	1,175	1,192	1,210	1,227	1,245	1,262	1,280	1,297	1,315	1,332	1,350	1,367
21,430	22,950	861	877	893	910	926	942	958	975	991	1,007	1,023	1,040	1,056	1,072	1,088	1,105	1,121	1,137	1,153	1,170	1,186	1,202	1,218	1,235
22,950	24,480	824	840	856	872	889	905	921	937	954	970	986	1,002	1,019	1,035	1,051	1,067	1,084	1,100	1,116	1,132	1,149	1,165	1,181	1,197
24,480	26,010	784	801	817	833	849	866	882	898	914	931	947	963	979	996	1,012	1,028	1,044	1,061	1,077	1,093	1,109	1,126	1,142	1,158

Homeowners Only — Refund Table

If line 8, Form M1PR is: at least	but less than	$1,800 / $1,825	1,825 / 1,850	1,850 / 1,875	1,875 / 1,900	1,900 / 1,925	1,925 / 1,950	1,950 / 1,975	1,975 / 2,000	2,000 / 2,025	2,025 / 2,050	2,050 / 2,075	2,075 / 2,100	2,100 / 2,125	2,125 / 2,150	2,150 / 2,175	2,175 / 2,200	2,200 / 2,225	2,225 / 2,250	2,250 / 2,275	2,275 / 2,300	2,300 / 2,325	2,325 / 2,350	2,350 / 2,375	2,375 / 2,400
		and line 13 of Form M1PR is at least; but less than: your property tax refund is:																							
26,010	27,540	686	701	716	731	746	761	776	791	806	821	836	851	866	881	896	911	926	941	956	971	986	1,001	1,016	1,031
27,540	29,070	663	678	693	708	723	738	753	768	783	798	813	828	843	858	873	888	903	918	933	948	963	978	993	1,008
29,070	30,600	640	655	670	685	700	715	730	745	760	775	790	805	820	835	850	865	880	895	910	925	940	955	970	985
30,600	32,130	617	632	647	662	677	692	707	722	737	752	767	782	797	812	827	842	857	872	887	902	917	932	947	962
32,130	33,660	574	589	604	619	634	649	664	679	694	709	724	739	754	769	784	799	814	829	844	859	874	889	904	919
33,660	35,190	550	565	580	595	610	625	640	655	670	685	700	715	730	745	760	775	790	805	820	835	850	865	880	895
35,190	36,720	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	752	767	782	797	812	827	842	857	872
36,720	38,250	480	495	510	525	540	555	570	585	600	615	630	645	660	675	690	705	720	735	750	765	780	795	810	825
38,250	39,780	455	470	485	500	515	530	545	560	575	590	605	620	635	650	665	680	695	710	725	740	755	770	785	800
39,780	41,310	431	446	461	476	491	506	521	536	551	566	581	596	611	626	641	656	671	686	701	716	731	746	761	776
41,310	42,840	406	421	436	451	466	481	496	511	526	541	556	571	586	601	616	631	646	661	676	691	706	721	736	751
42,840	44,370	381	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726
44,370	45,900	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	641	656	671	686	701
45,900	47,430	278	292	306	319	333	347	361	374	388	402	416	429	443	457	471	484	498	512	526	539	553	567	581	594
47,430	48,960	255	268	282	296	310	323	337	351	365	378	392	406	420	433	447	461	475	488	502	516	530	543	557	571
48,960	50,490	231	245	259	272	286	300	314	327	341	355	369	382	396	410	424	437	451	465	479	492	506	520	534	547
50,490	52,020	208	221	235	249	263	276	290	304	318	331	345	359	373	386	400	414	428	441	455	469	483	496	510	524
52,020	53,540	184	198	212	225	239	253	267	280	294	308	322	335	349	363	377	390	404	418	432	445	459	473	487	500
53,540	55,080	101	115	128	142	156	170	183	197	211	225	238	252	266	280	293	307	321	335	348	362	376	390	403	417
55,080	56,610	75	89	103	117	130	144	158	172	185	199	213	227	240	254	268	282	295	309	323	337	350	364	378	392
56,610	58,140	50	64	78	91	105	119	133	146	160	174	188	201	215	229	243	256	270	284	298	311	325	339	353	366
58,140	59,670	25	39	52	66	80	94	107	121	135	149	162	176	190	204	217	231	245	259	272	286	300	314	327	341
59,670	61,200	0	13	27	41	55	68	82	96	110	123	137	151	165	178	192	206	220	233	247	261	275	288	302	316
61,200	62,730	0	0	0	0	0	0	0	3	16	30	44	58	71	85	99	113	126	140	154	168	181	195	209	223
62,730	64,260	0	0	0	0	0	0	0	0	0	3	17	31	44	58	72	86	99	113	127	141	154	168	182	196
64,260	65,790	0	0	0	0	0	0	0	0	0	0	0	4	17	31	45	59	72	86	100	114	127	141	155	169
65,790	67,320	0	0	0	0	0	0	0	0	0	0	0	0	0	4	18	32	46	59	73	87	101	114	128	142
67,320	68,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	19	32	46	60	74	87	101	115
68,850	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Homeowners Only

Refund Table

If line 8, Form M1PR is: at least	but less than	2,400 / 2,425	2,425 / 2,450	2,450 / 2,475	2,475 / 2,500	2,500 / 2,525	2,525 / 2,550	2,550 / 2,575	2,575 / 2,600	2,600 / 2,625	2,625 / 2,650	2,650 / 2,675	2,675 / 2,700	2,700 / 2,725	2,725 / 2,750	2,750 / 2,775	2,775 / 2,800	2,800 / 2,825	2,825 / 2,850	2,850 / 2,875	2,875 / 2,900	2,900 / 2,925	2,925 / 2,950	2,950 / 2,975	2,975 / 3,000
—	$1,520	2,044	2,065	2,087	2,108	2,129	2,150	2,172	2,193	2,214	2,235	2,257	2,278	2,299	2,320	2,342	2,363	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370
$1,520	3,050	2,029	2,051	2,072	2,093	2,114	2,136	2,157	2,178	2,199	2,221	2,242	2,263	2,284	2,306	2,327	2,348	2,369	2,370	2,370	2,370	2,370	2,370	2,370	2,370
3,050	4,600	2,012	2,033	2,054	2,075	2,097	2,118	2,139	2,160	2,182	2,203	2,224	2,245	2,267	2,288	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
4,600	6,130	1,874	1,894	1,914	1,934	1,954	1,974	1,994	2,014	2,034	2,054	2,074	2,094	2,114	2,134	2,154	2,174	2,194	2,214	2,234	2,254	2,274	2,294	2,300	2,300
6,130	7,660	1,853	1,873	1,893	1,913	1,933	1,953	1,973	1,993	2,013	2,033	2,053	2,073	2,093	2,113	2,133	2,153	2,173	2,193	2,210	2,210	2,210	2,210	2,210	2,210
7,660	9,190	1,829	1,849	1,869	1,889	1,909	1,929	1,949	1,969	1,989	2,009	2,029	2,049	2,069	2,089	2,109	2,129	2,149	2,169	2,189	2,209	2,210	2,210	2,210	2,210
9,190	10,720	1,811	1,831	1,851	1,871	1,891	1,911	1,931	1,951	1,971	1,991	2,011	2,031	2,051	2,071	2,091	2,111	2,131	2,151	2,171	2,191	2,210	2,210	2,210	2,210
10,720	12,240	1,672	1,690	1,709	1,728	1,747	1,765	1,784	1,803	1,822	1,840	1,859	1,878	1,897	1,915	1,934	1,953	1,972	1,990	2,009	2,028	2,047	2,065	2,084	2,103
12,240	13,780	1,643	1,662	1,681	1,700	1,718	1,737	1,756	1,775	1,793	1,812	1,831	1,850	1,868	1,887	1,906	1,925	1,943	1,962	1,981	2,000	2,018	2,037	2,056	2,075
13,780	15,300	1,613	1,632	1,651	1,669	1,688	1,707	1,726	1,744	1,763	1,782	1,801	1,819	1,838	1,857	1,876	1,894	1,913	1,932	1,951	1,969	1,988	2,007	2,026	2,044
15,300	16,820	1,475	1,493	1,510	1,528	1,545	1,563	1,580	1,598	1,615	1,633	1,650	1,668	1,685	1,703	1,720	1,738	1,755	1,773	1,790	1,808	1,825	1,843	1,860	1,878
16,820	18,370	1,442	1,460	1,477	1,495	1,512	1,530	1,547	1,565	1,582	1,600	1,617	1,635	1,652	1,670	1,687	1,705	1,722	1,740	1,757	1,775	1,792	1,810	1,827	1,845
18,370	19,900	1,407	1,425	1,442	1,460	1,477	1,495	1,512	1,530	1,547	1,565	1,582	1,600	1,617	1,635	1,652	1,670	1,687	1,705	1,722	1,740	1,757	1,775	1,792	1,810
19,900	21,430	1,385	1,402	1,420	1,437	1,455	1,472	1,490	1,507	1,525	1,542	1,560	1,577	1,595	1,612	1,630	1,647	1,665	1,682	1,700	1,717	1,735	1,752	1,770	1,787
21,430	22,950	1,251	1,267	1,283	1,300	1,316	1,332	1,348	1,365	1,381	1,397	1,413	1,430	1,446	1,462	1,478	1,495	1,511	1,527	1,543	1,560	1,576	1,592	1,608	1,625
22,950	24,480	1,214	1,230	1,246	1,262	1,279	1,295	1,311	1,327	1,344	1,360	1,376	1,392	1,409	1,425	1,441	1,457	1,474	1,490	1,506	1,522	1,539	1,555	1,571	1,587
24,480	26,010	1,174	1,191	1,207	1,223	1,239	1,256	1,272	1,288	1,304	1,321	1,337	1,353	1,369	1,386	1,402	1,418	1,434	1,451	1,467	1,483	1,499	1,516	1,532	1,548
26,010	27,540	1,046	1,061	1,076	1,091	1,106	1,121	1,136	1,151	1,166	1,181	1,196	1,211	1,226	1,241	1,256	1,271	1,286	1,301	1,316	1,331	1,346	1,361	1,376	1,391
27,540	29,070	1,023	1,038	1,053	1,068	1,083	1,098	1,113	1,128	1,143	1,158	1,173	1,188	1,203	1,218	1,233	1,248	1,263	1,278	1,293	1,308	1,323	1,338	1,353	1,368
29,070	30,600	1,000	1,015	1,030	1,045	1,060	1,075	1,090	1,105	1,120	1,135	1,150	1,165	1,180	1,195	1,210	1,225	1,240	1,255	1,270	1,285	1,300	1,315	1,330	1,345
30,600	32,130	977	992	1,007	1,022	1,037	1,052	1,067	1,082	1,097	1,112	1,127	1,142	1,157	1,172	1,187	1,202	1,217	1,232	1,247	1,262	1,277	1,292	1,307	1,322
32,130	33,660	934	949	964	979	994	1,009	1,024	1,039	1,054	1,069	1,084	1,099	1,114	1,129	1,144	1,159	1,174	1,189	1,204	1,219	1,234	1,249	1,264	1,279
33,660	35,190	910	925	940	955	970	985	1,000	1,015	1,030	1,045	1,060	1,075	1,090	1,105	1,120	1,135	1,150	1,165	1,180	1,195	1,210	1,225	1,240	1,255
35,190	36,720	887	902	917	932	947	962	977	992	1,007	1,022	1,037	1,052	1,067	1,082	1,097	1,112	1,127	1,142	1,157	1,172	1,187	1,202	1,217	1,232
36,720	38,250	840	855	870	885	900	915	930	945	960	975	990	1,005	1,020	1,035	1,050	1,065	1,080	1,095	1,110	1,125	1,140	1,155	1,170	1,185
38,250	39,780	815	830	845	860	875	890	905	920	935	950	965	980	995	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	1,130	1,145	1,160
39,780	41,310	791	806	821	836	851	866	881	896	911	926	941	956	971	986	1,001	1,016	1,031	1,046	1,061	1,076	1,091	1,106	1,121	1,136
41,310	42,840	766	781	796	811	826	841	856	871	886	901	916	931	946	961	976	991	1,006	1,021	1,036	1,051	1,066	1,081	1,096	1,111
42,840	44,370	741	756	771	786	801	816	831	846	861	876	891	906	921	936	951	966	981	996	1,011	1,026	1,041	1,056	1,071	1,086
44,370	45,900	716	731	746	761	776	791	806	821	836	851	866	881	896	911	926	941	956	971	986	1,001	1,016	1,031	1,046	1,061
45,900	47,430	608	622	636	649	663	677	691	704	718	732	746	759	773	787	801	814	828	842	856	869	883	897	911	924
47,430	48,960	585	598	612	626	640	653	667	681	695	708	722	736	750	763	777	791	805	818	832	846	860	873	887	901
48,960	50,490	561	575	589	602	616	630	644	657	671	685	699	712	726	740	754	767	781	795	809	822	836	850	864	877
50,490	52,020	538	551	565	579	593	606	620	634	648	661	675	689	703	716	730	744	758	771	785	799	813	826	840	854
52,020	53,540	514	528	542	555	569	583	597	610	624	638	652	665	679	693	707	720	734	748	762	775	789	803	817	830

If line 8, Form M1PR is:

and line 13 of Form M1PR is at least:

at least	but less than	$2,400 / $2,425	2,425 / 2,450	2,450 / 2,475	2,475 / 2,500	2,500 / 2,525	2,525 / 2,550	2,550 / 2,575	2,575 / 2,600	2,600 / 2,625	2,625 / 2,650	2,650 / 2,675	2,675 / 2,700	2,700 / 2,725	2,725 / 2,750	2,750 / 2,775	2,775 / 2,800	2,800 / 2,825	2,825 / 2,850	2,850 / 2,875	2,875 / 2,900	2,900 / 2,925	2,925 / 2,950	2,950 / 2,975	2,975 / 3,000
		your property tax refund is:																							
53,540	55,080	431	445	458	472	486	500	513	527	541	555	568	582	596	610	623	637	651	665	678	692	706	720	733	747
55,080	56,610	405	419	433	447	460	474	488	502	515	529	543	557	570	584	598	612	625	639	653	667	680	694	708	722
56,610	58,140	380	394	408	421	435	449	463	476	490	504	518	531	545	559	573	586	600	614	628	641	655	669	683	696
58,140	59,670	355	369	382	396	410	424	437	451	465	479	492	506	520	534	547	561	575	589	602	616	630	644	657	671
59,670	61,200	330	343	357	371	385	398	412	426	440	453	467	481	495	508	522	536	550	563	577	591	605	618	632	646
61,200	62,730	236	250	264	278	291	305	319	333	346	360	374	388	401	415	429	443	456	470	484	498	511	525	539	553
62,730	64,260	209	223	237	251	264	278	292	306	319	333	347	361	374	388	402	416	429	443	457	471	484	498	512	526
64,260	65,790	182	196	210	224	237	251	265	279	292	306	320	334	347	361	375	389	402	416	430	444	457	471	485	499
65,790	67,320	156	169	183	197	211	224	238	252	266	279	293	307	321	334	348	362	376	389	403	417	431	444	458	472
67,320	68,850	129	142	156	170	184	197	211	225	239	252	266	280	294	307	321	335	349	362	376	390	404	417	431	445
68,850	70,380	0	0	13	25	38	50	63	75	88	100	113	125	138	150	163	175	188	200	213	225	238	250	263	275
70,380	71,910	0	0	0	0	11	24	36	49	61	74	86	99	111	124	136	149	161	174	186	199	211	224	236	249
71,910	73,430	0	0	0	0	0	0	10	22	35	47	60	72	85	97	110	122	135	147	160	172	185	197	210	222
73,430	74,960	0	0	0	0	0	0	0	0	8	20	33	45	58	70	83	95	108	120	133	145	158	170	183	195
74,960	76,490	0	0	0	0	0	0	0	0	0	0	6	19	31	44	56	69	81	94	106	119	131	144	156	169
76,490	78,020	0	0	0	0	0	0	0	0	0	0	0	0	4	17	29	42	54	67	79	92	104	117	129	142
78,020	79,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	15	28	40	53	65	78	90	103	115
79,550	81,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	13	26	38	51	63	76	88	
81,080	82,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	24	36	49	61	
82,610	84,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	22	35	
84,150	85,680	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
85,680	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is:

and line 13 of Form M1PR is at least:

at least	but less than	$3,000 / $3,025	3,025 / 3,050	3,050 / 3,075	3,075 / 3,100	3,100 / 3,125	3,125 / 3,150	3,150 / 3,175	3,175 / 3,200	3,200 / 3,225	3,225 / 3,250	3,250 / 3,275	3,275 / 3,300	3,300 / 3,325	3,325 / 3,350	3,350 / 3,375	3,375 / 3,400	3,400 / 3,425	3,425 / 3,450	3,450 / 3,475	3,475 / 3,500	3,500 & over
		your property tax refund is:																				
—	$3,050	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370
$3,050	6,130	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
6,130	10,720	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
10,720	12,240	2,122	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140
12,240	13,780	2,093	2,112	2,131	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140
13,780	15,300	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060
15,300	16,820	1,895	1,913	1,930	1,948	1,965	1,983	2,000	2,018	2,035	2,053	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060
16,820	18,370	1,862	1,880	1,897	1,915	1,932	1,950	1,967	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970

Continued on next page.

Homeowners Only

Refund Table

If line 8, Form M1PR is: at least	but less than	$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
	and line 13 of Form M1PR is at least: but less than:	$3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& over
	your property tax refund is:																					
18,370	19,900	1,827	1,845	1,862	1,880	1,897	1,915	1,932	1,950	1,967	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970
19,900	21,430	1,805	1,822	1,840	1,857	1,875	1,892	1,910	1,927	1,945	1,962	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970
21,430	22,950	1,641	1,657	1,673	1,690	1,706	1,722	1,738	1,755	1,771	1,787	1,803	1,820	1,836	1,852	1,868	1,885	1,890	1,890	1,890	1,890	1,890
22,950	24,480	1,604	1,620	1,636	1,652	1,669	1,685	1,701	1,717	1,734	1,750	1,766	1,782	1,799	1,815	1,831	1,847	1,864	1,880	1,890	1,890	1,890
24,480	26,010	1,564	1,581	1,597	1,613	1,629	1,646	1,662	1,678	1,694	1,711	1,727	1,743	1,759	1,776	1,792	1,808	1,820	1,820	1,820	1,820	1,820
26,010	27,540	1,406	1,421	1,436	1,451	1,466	1,481	1,496	1,511	1,526	1,541	1,556	1,571	1,586	1,601	1,616	1,631	1,646	1,661	1,676	1,691	*
27,540	29,070	1,383	1,398	1,413	1,428	1,443	1,458	1,473	1,488	1,503	1,518	1,533	1,548	1,563	1,578	1,593	1,608	1,623	1,638	1,653	1,668	*
29,070	30,600	1,360	1,375	1,390	1,405	1,420	1,435	1,450	1,465	1,480	1,495	1,510	1,525	1,540	1,555	1,570	1,585	1,600	1,615	1,630	1,645	*
30,600	32,130	1,337	1,352	1,367	1,382	1,397	1,412	1,427	1,442	1,457	1,472	1,487	1,502	1,517	1,532	1,547	1,562	1,577	1,592	1,607	1,622	*
32,130	33,660	1,294	1,309	1,324	1,339	1,354	1,369	1,384	1,399	1,414	1,429	1,444	1,459	1,474	1,489	1,504	1,519	1,534	1,549	1,564	1,579	*
33,660	35,190	1,270	1,285	1,300	1,315	1,330	1,345	1,360	1,375	1,390	1,405	1,420	1,435	1,450	1,465	1,480	1,495	1,510	1,525	1,540	1,555	*
35,190	36,720	1,247	1,262	1,277	1,292	1,307	1,322	1,337	1,352	1,367	1,382	1,397	1,412	1,427	1,442	1,457	1,472	1,487	1,502	1,517	1,532	*
36,720	38,250	1,200	1,215	1,230	1,245	1,260	1,275	1,290	1,305	1,320	1,335	1,350	1,365	1,380	1,395	1,410	1,425	1,440	1,455	1,470	1,485	*
38,250	39,780	1,175	1,190	1,205	1,220	1,235	1,250	1,265	1,280	1,295	1,310	1,325	1,340	1,355	1,370	1,385	1,400	1,415	1,430	1,445	1,460	*
39,780	41,310	1,151	1,166	1,181	1,196	1,211	1,226	1,241	1,256	1,271	1,286	1,301	1,316	1,331	1,346	1,361	1,376	1,391	1,406	1,421	1,436	*
41,310	42,840	1,126	1,141	1,156	1,171	1,186	1,201	1,216	1,231	1,246	1,261	1,276	1,291	1,306	1,321	1,336	1,351	1,366	1,381	1,396	1,411	*
42,840	44,370	1,101	1,116	1,131	1,146	1,161	1,176	1,191	1,206	1,221	1,236	1,251	1,266	1,281	1,296	1,311	1,326	1,341	1,356	1,371	1,386	*
44,370	45,900	1,076	1,091	1,106	1,121	1,136	1,151	1,166	1,181	1,196	1,211	1,226	1,241	1,256	1,271	1,286	1,301	1,316	1,331	1,346	1,361	*
45,900	47,430	938	952	966	979	993	1,007	1,021	1,034	1,048	1,062	1,076	1,089	1,103	1,117	1,131	1,144	1,158	1,172	1,186	1,199	*
47,430	48,960	915	928	942	956	970	983	997	1,011	1,025	1,038	1,052	1,066	1,080	1,093	1,107	1,121	1,135	1,148	1,162	1,176	*
48,960	50,490	891	905	919	932	946	960	974	987	1,001	1,015	1,029	1,042	1,056	1,070	1,084	1,097	1,111	1,125	1,139	1,152	*
50,490	52,020	868	881	895	909	923	936	950	964	978	991	1,005	1,019	1,033	1,046	1,060	1,074	1,088	1,101	1,115	1,129	*
52,020	53,540	844	858	872	885	899	913	927	940	954	968	982	995	1,009	1,023	1,037	1,050	1,064	1,078	1,092	1,105	*
53,540	55,080	761	775	788	802	816	830	843	857	871	885	898	912	926	940	953	967	981	995	1,008	1,022	*
55,080	56,610	735	749	763	777	790	804	818	832	845	859	873	887	900	914	928	942	955	969	983	997	*
56,610	58,140	710	724	738	751	765	779	793	806	820	834	848	861	875	889	903	916	930	944	958	971	*
58,140	59,670	685	699	712	726	740	754	767	781	795	809	822	836	850	864	877	891	905	919	932	946	*
59,670	61,200	660	673	687	701	715	728	742	756	770	783	797	811	825	838	852	866	880	893	907	921	*
61,200	62,730	566	580	594	608	621	635	649	663	676	690	704	718	731	745	759	773	786	800	814	828	*
62,730	64,260	539	553	567	581	594	608	622	636	649	663	677	691	704	718	732	746	759	773	787	801	*
64,260	65,790	512	526	540	554	567	581	595	609	622	636	650	664	677	691	705	719	732	746	760	774	*
65,790	67,320	486	499	513	527	541	554	568	582	596	609	623	637	651	664	678	692	706	719	733	747	*
67,320	68,850	459	472	486	500	514	527	541	555	569	582	596	610	624	637	651	665	679	692	706	720	*
68,850	70,380	288	300	313	325	338	350	363	375	388	400	413	425	438	450	463	475	488	500	513	525	*
70,380	71,910	261	274	286	299	311	324	336	349	361	374	386	399	411	424	436	449	461	474	486	499	*

* Use the Homeowner's Worksheet on page 26.

Homeowners Only   Refund Table

If line 8, Form M1PR is: at least	but less than	$3,000 / $3,025	3,025 / 3,050	3,050 / 3,075	3,075 / 3,100	3,100 / 3,125	3,125 / 3,150	3,150 / 3,175	3,175 / 3,200	3,200 / 3,225	3,225 / 3,250	3,250 / 3,275	3,275 / 3,300	3,300 / 3,325	3,325 / 3,350	3,350 / 3,375	3,375 / 3,400	3,400 / 3,425	3,425 / 3,450	3,450 / 3,475	3,475 / 3,500	3,500 & over
									your property tax refund is:													
71,910	73,430	235	247	260	272	285	297	310	322	335	347	360	372	385	397	410	422	435	447	460	472	*
73,430	74,960	208	220	233	245	258	270	283	295	308	320	333	345	358	370	383	395	408	420	433	445	*
74,960	76,490	181	194	206	219	231	244	256	269	281	294	306	319	331	344	356	369	381	394	406	419	*
76,490	78,020	154	167	179	192	204	217	229	242	254	267	279	292	304	317	329	342	354	367	379	392	*
78,020	79,550	128	140	153	165	178	190	203	215	228	240	253	265	278	290	303	315	328	340	353	365	*
79,550	81,080	101	113	126	138	151	163	176	188	201	213	226	238	251	263	276	288	301	313	326	338	*
81,080	82,610	74	86	99	111	124	136	149	161	174	186	199	211	224	236	249	261	274	286	299	311	*
82,610	84,150	47	60	72	85	97	110	122	135	147	160	172	185	197	210	222	235	247	260	272	285	*
84,150	85,680	20	33	45	58	70	83	95	108	120	133	145	158	170	183	195	208	220	233	245	258	*
85,680	87,210	0	6	18	31	43	56	68	81	93	106	118	131	143	156	168	181	193	206	218	231	*
87,210	88,750	0	0	0	4	17	29	42	54	67	79	92	104	117	129	142	154	167	179	192	204	*
88,750	90,280	0	0	0	0	0	2	15	27	40	52	65	77	90	102	115	127	140	152	165	177	*
90,280	91,820	0	0	0	0	0	0	0	0	13	25	38	50	63	75	88	100	113	125	138	150	*
91,820	93,680	0	0	0	0	0	0	0	0	0	0	8	21	33	46	58	71	83	96	108	121	*
93,680	95,530	0	0	0	0	0	0	0	0	0	0	0	0	1	13	26	38	51	63	76	88	*
95,530	96,770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	24	36	49	61	*
96,770	98,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	15	27	40	*
98,000	99,240	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	18	*
99,240	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

* Use the Homeowner's Worksheet below.

Homeowners Only   Refund Worksheet

For household incomes of $26,010 or more with property tax of $3,500 or more

1 Amount from line 13 of Form M1PR .... 1 _____

2 Total household income from line 8 of Form M1PR .... 2 _____

3 Enter the decimal number for this step from the table at right .... 3 _____

4 Multiply step 2 by step 3 .... 4 _____

5 Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) . 5 _____

6 Enter the decimal number for this step from the table at right .... 6 _____

7 Multiply step 5 by step 6 .... 7 _____

8 Enter the amount for this step from the table at right .... 8 _____

9 Amount from step 7 or step 8, whichever is less.
Enter the amount here and on line 14 of Form M1PR .... 9 _____

Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
$26,010	$32,130	0.025	0.60	1,820
32,130	36,720	0.026	0.60	1,740
36,720	45,900	0.027	0.60	1,740
45,900	53,540	0.028	0.55	1,590
53,540	61,200	0.030	0.55	1,590
61,200	68,850	0.032	0.55	1,420
68,850	76,490	0.035	0.50	1,270
76,490	84,150	0.035	0.50	1,110
84,150	88,750	0.035	0.50	950
88,750	91,820	0.035	0.50	780
91,820	95,530	0.035	0.50	640
95,530	99,240	0.035	0.50	470
99,240	& over	not eligible		

Use of information

Information not required

Although not required on Form M1PR, we ask for:

- your date of birth, and your spouse's date of birth if filing a joint return, to correctly identify you and your spouse,
- a code number indicating a political party for the state elections campaign fund,
- your phone number in case we have a question about your return, and
- the phone number and PTIN of the person you paid to prepare your application.

All other information required

All other information on this form is required by Minnesota law to properly identify you, to determine if you qualify for a property tax refund, and if so, the amount of your refund. Your Social Security number is required by M.S. 270C.306. If you don't provide the required information, your property tax refund may be delayed or denied.

If your return is audited and you appeal the audit decision to the Minnesota Tax Court, private information on your return, including your Social Security number, may become public by being included in the court's file.

Information is private

All information you enter on Form M1PR is private. The department will use the information to determine your property tax refund and may include the information as part of tax research studies. The information may also be used to verify the accuracy of any tax returns you file with the department.

Also, according to state law, the department may share some or all of the information, including your Social Security number, with:

- the IRS and other state governments for tax administration purposes,
- Minnesota state or county agencies to which you owe money,
- another person who must list some or all of your income on his or her refund application,
- the Minnesota Department of Human Services for purposes of child support collection, the telephone assistance program, the MinnesotaCare program or other assistance programs,
- a court that has found you to be delinquent in child support payments,
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise zone or Job Opportunity Building Zone (JOBZ),

- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission,
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license and a bingo hall license,
- the Minnesota Department of Labor and Industry for purposes of administering laws relating to tax, workers' compensation, minimum wage and conditions of employment,
- a county, city or town government that has been designated as an enterprise zone or JOBZ zone,
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of $600 or more,
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately,
- the Department of Health for purposes of epidemiologic investigations,

- the Legislative Auditor for purposes of auditing the department or a legislative program,
- the Department of Commerce for purposes of locating owners of unclaimed property,
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts,
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled to, or
- a district court to determine eligibility for a public defender.

There also may be instances in which the department will assist other state agencies in mailing information to you. Although the department does not share your address information, we may send the information to you on behalf of the other state agency.

Senior Citizens Property Tax Deferral Program

What is it?

The Senior Citizens Property Tax Deferral Program is a voluntary program which allows eligible senior citizens to postpone paying—or defer—a portion of their homestead property taxes, as well as special assessments.

If you are eligible and wish to participate in the program, you will be required to pay no more than 3 percent of your household income (as stated on line 6 of Form M1PR) toward your property taxes on your homestead each year. The state will loan you the remaining amount—the deferred tax—and will pay it directly to your county.

You must pay the deferred tax plus interest back to the state. Also, when you apply for a property tax refund or when you are due a state income tax refund, your refund will be applied to your deferred property tax total. You will be notified when a refund is used to reduce the amount of your deferred tax.

If you participate, a tax lien will be placed on your property. You, or your heirs, will need to repay the deferred amount before you can transfer title of the property.

Eligibility requirements

To participate in the program, you must meet **all** of the following requirements:

- You must be at least age 65 or older. If you are married, both you and your spouse must be at least age 65.
- Your total household income may not exceed $60,000.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There must be no state or federal tax liens or judgment liens on your property.
- The total unpaid balance of debts secured by mortgages and other liens against your property cannot exceed 75 percent of the estimated market value of your homestead.

If you qualify and wish to participate, you must apply by July 1 to defer a portion of the following year's property tax. Applications (Form CR-SCD) are available at www.taxes.state.mn.us or from your county auditor's office.

For questions related only to this program, call 651-296-0333. TTY users, call Minnesota Relay at 711.

MINNESOTA · REVENUE

Mail Station 0020, St. Paul, Minnesota 55145-0020

Need forms?

■ Download from our website forms and other tax-related information, including the M1PR instructions in Spanish, at: **www.taxes.state.mn.us**

■ Ask for Package XM, a book of Minnesota income tax forms, at a public library and photocopy the forms you need.

■ Order forms anytime, day or night, by calling **651-296-4444** or **1-800-657-3676**.

■ Request forms by mail. Write to: Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421.

Questions?

■ **Answers to frequently asked questions** about the property tax refund are available on our website at **www.taxes.state.mn.us**.

■ **To check on your refund status** (available after August 1 for renters and mobile home owners and after September 15 for homeowners), go to **www.taxes.state.mn.us** or call **651-296-4444** or **1-800-657-3676**. Our secure system provides you with up-to-date status information. Be prepared to give your Social Security number.

If you filed your Form M1PR after June 15 (if a renter or mobile home owner) or after August 1 (if a homeowner), wait at least 60 days before checking on on your refund.

■ **To speak with a representative during the day, call 651-296-3781** or **1-800-652-9094**. TTY users, call **711** for Minnesota Relay. Our hours are 8:30 a.m. to 4:30 p.m. Monday through Friday. When you call, have the following available; you may need to refer to them:

   ■ your Form M1PR, and

   ■ any CRP forms given to you by your landlord (if a renter) or your 2011 and 2010 property tax statements (if a homeowner).

■ **Free tax help is available to seniors, people with low incomes or disabilities, and limited-English speakers.** To find a volunteer tax help site in your zip code area, call 651-297-3724 or 1-800-657-3989. Tax help is available generally from February 1 through April 15.

■ **Information is available in alternative formats** for the visually impaired. If you need our tax information in formats such as large print or cassette tape, give us a call.

Need to write us?

Write to: Minnesota Revenue, Mail Station 5510, St. Paul, MN 55146-5510.

When will you get your refund?

If we receive your properly completed return and all enclosures are correct and complete, you can expect your refund:

■ **Renters and mobile home owners:** by mid-August, if you filed by June 15, or 60 days after you file, whichever is later.

■ **Homeowners:** by the end of September if you filed by August 1, or 60 days after you file, whichever is later.

You may receive your refund up to 30 days earlier than the dates listed above if you:

· *electronically* file your return by May 15 (if a renter or mobile home owner) or July 1 (if a homeowner), and
· chose the direct deposit option, and
· filed Form M1PR last year, and
· received a CRP(s) from your landlord (if a renter or mobile home owner).

If your return is incomplete or necessary information is not enclosed, your refund will be delayed or your return will be sent back to you.

It is very important that you call the department at 651-296-3781 or 1-800-652-9094 if you move from the address given on your Form M1PR before you receive your refund. If your refund check is not cashed within two years from the date it was issued, you may lose your right to the refund.