

# 2011

# 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.revenue.state.mn.us](http://www.revenue.state.mn.us),  
or
- call 651-296-4444 or  
1-800-657-3676

try  
**e-file**  
this year

Start here:

[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

### Need forms?

- Go to [www.revenue.state.mn.us](http://www.revenue.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, 2012.

#### 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).

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## What's New

**Renters:** Due to recent legislation, the 2011 renter refunds are based on 17 percent of rent paid, rather than 19 percent.

## Website

A new Department of Revenue website will be launched in mid-2012. The new link is [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

Until the new site is launched both the new link ([www.revenue.state.mn.us](http://www.revenue.state.mn.us)) and old link ([www.taxes.state.mn.us](http://www.taxes.state.mn.us)) will direct visitors to the current site.

## All Homeowners

Wait until March 2012 when you receive your Statement of Property Taxes Payable in 2012 before completing and filing your 2011 Form M1PR. Do not use your 2011 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 the 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.

## Contents Page

General Information	2-5
Renters' Special Instructions	6
Homeowners' Special Instructions	7
Line Instructions	8-10
Schedule 1 Instructions (Special Refund)	11
Worksheets	
1— for mobile home owners	12
2— if you rented your home to others or used it for business	12
3— for new improvements and/or expired exclusions	12
4— for calculating capital loss	12
Refund Table for Renters	13-17
Refund Table for Homeowners	18-26
Use of Information	27
Senior Citizens Property Tax Deferral Program	27
Questions, Assistance	back cover

# 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 2011 must be less than \$54,620. The maximum refund is \$1,550.
- 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, 2012. To qualify for the:
  - **regular property tax refund**, your total household income for 2011 must be less than \$100,780. The maximum refund is \$2,460.
  - **special property tax refund**, you must have owned and lived in your home both on January 2, 2011, and on January 2, 2012; your net property tax on your homestead must have increased by more than 12 percent from 2011 to 2012; 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 2011.**

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 2011 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 \$3,700 in 2011, 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.
- **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.

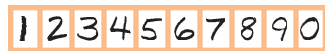
# How to Complete a Paper Form M1PR

## 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:**



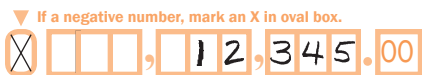
Note: Do not put a slash through the "0" (Ø) or "7" (7); it may be read as an "8."

- **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.



- **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.

## 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 2012, which you received in March or April of 2012 (or mid July 2012, if you are a mobile home owner). Do not use the notice of proposed property taxes you received in November 2011.

### Homeowners Claiming the Special Refund—

- If your Statement of Property Taxes Payable in 2012 has an amount for new improvements and/or expired exclusions, you must complete Worksheet 3 on page 12.

# General Information

## Information You Will Need

**Renters:** You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2011. Your landlord is required by law to give you a completed 2011 CRP no later than January 31, 2012. 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 March 1, 2012, 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 2012, which you should receive in March or April of 2012 (or by mid July 2012, if you are a mobile home owner). It is *not* the notice of proposed taxes that you received in November 2011.

**Nonhomestead classification.** If the property is not classified as homestead on your property tax statement or you bought your home in 2011, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2012. 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, 2013, 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

## File by August 15, 2012

Your 2011 Form M1PR should be mailed by, brought to, or electronically filed with the department by August 15, 2012. You will not receive a refund if your return is filed or the postmark date is after August 15, 2013.

### 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 2012 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.revenue.state.mn.us](http://www.revenue.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 2011, 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 2012, but before applying for the 2011 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 home-  
stead. 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 2011 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 2011, mark an X in the oval box for **renter**.
- If you owned and lived in your home on January 2, 2012, mark an X in the oval box for **homeowner**.
- If you rented during 2011 and then owned and lived in your home on January 2, 2012, 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, 2012, 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, 2012, 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 2011. 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.

6

## 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 2011. 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 2011 **but not** on January 2, 2012, you must apply for the property tax refund only as a renter. Skip lines 11–14 of Form M1PR.

If you rented during 2011 and then owned and lived in your home on January 2, 2012, follow the steps for both renters and homeowners. You must include all of your 2011 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.
- 4 On line 32, enter the amount from line B of your CRP. Also include this amount on line 4 of Form M1PR.
- 5 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.

# 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 2011. 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 2011, 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 2011, 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 2012 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, 2012, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2012 Statement of Property Taxes Payable on line 11 of the Form M1PR.

**Example:** A married couple lived together from January through March of 2011. 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 2011 and then owned and lived in your home on January 2, 2012, follow the steps for both renters and homeowners. Complete lines 1–17 and 39 according to the instructions. You must include all of your 2011 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 2011, but not on January 2, 2012, 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, 2012, 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 2012 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 2011, you:

- rented out part of your home—one or more rooms or the other units of a home-steaded 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 2012 is less than line 5 of your Statement. If your Statement indicates another classification (such as commercial or non-homestead 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 2011 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 2011 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 2011 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 2011 that is not included on lines 1–4. Enter the type(s) of income in the space provided on line 5.

Common examples include:

- 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 waivers or 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 MILS
- 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

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

- health savings account, educator expenses, domestic production activities and the Archer MSA deductions
- capital loss carryforward (use Worksheet 4 on page 12 to compute the amount)
- net operating loss carryforward/carryback
- the amount of a passive activity loss that is not disallowed as a result of Internal Revenue Code section 469, paragraph (i) or (m) and the amount of passive activity loss carryover allowed under IRC section 469(b)
- prior year passive activity loss carryforward claimed in 2011 for federal purposes

## Do not include on line 5:

- Minnesota property tax refunds
- tuition and fees
- 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, 2012, **OR** you or your spouse were disabled on or before December 31, 2011.  
(You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2011. If you were not certified, you may still qualify as disabled if during 2011 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 \$3,700 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 <i>Do not include yourself or your spouse as a dependent.</i>	
If the number of dependents from step C above is:	enter on line 7, Form M1PR:
0	\$ 0
1	5,180
2	9,990
3	14,430
4	18,500
5 or more	22,200

Table B Age 65 or Older or Disabled <i>Do not include yourself or your spouse as a dependent.</i>	
If the number of dependents from step C above is:	enter on line 7, Form M1PR:
0	\$ 3,700
1	8,880
2	13,690
3	18,130
4	22,200
5 or more	25,900

\* 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 \$54,620 or more, **STOP HERE.** You do not qualify for the property tax refund and cannot file Form M1PR.

If line 8 is less than \$54,620, continue with line 9.

### Homeowners and Mobile Home Owners:

If line 8 is \$100,780 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 \$100,780, continue with line 11.

## Renters Only— Lines 9 and 10

If you **did not** rent for any part of 2011, 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 2011 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.**

# Lines 11–17, 39

## Homeowners Only— Lines 11–14

If you did not own and live in your home on January 2, 2012, 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 2012. 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 2012. See the homeowner instructions on page 7 to determine line 11 if in 2011 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 2011 to 2012, 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](http://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.

⑆09 10000000⑆000000000000⑆  
└── 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, 2011, and on January 2, 2012, the net property tax on your home-  
stead must have increased by more than 12 percent from 2011 to 2012, 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 2011 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 2012 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 (2011 column) of your Statement of Property Taxes Payable in 2012. If there is no amount on line 2, use line 5 (2011 column) of the Statement of Property Taxes Payable in 2012.

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 2010 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 2010 and 2011, 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 2010 Form M1PR instruction booklet.

- **If in 2011 you used a higher percentage for your home than you did in 2010:**

Line 18: Multiply line 1 of your 2011 Statement of Property Taxes Payable by the percentage used as your home in 2010 (from step 2 of Worksheet 2 on page 12 of the 2010 M1PR booklet).

Line 22: Enter step 3 of Worksheet 2 on page 12 of the 2010 Form M1PR instruction booklet.

- **If in 2011 you used a lower percentage for your home than you did in 2010:**

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

Line 22: Multiply line 2 of your 2012 Statement of Property Taxes Payable by the percentage used for your home in 2011 (from step 2 of Worksheet 2 on page 12).

Line 23: Multiply line 12 of your 2010 Form M1PR by the proportion your 2011 percentage used for your home is to the 2010 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 2011 CRP you received for rent paid on your mobile home lot ..... 1 \_\_\_\_\_ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2012 ..... 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 2012 or line 3 of your CRP  
(Mobile home owners: Enter line 3 of Worksheet 1 above) ..... 1 \_\_\_\_\_ .
- 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 2012 column  
listed on your Statement(s) of Property Taxes Payable in 2012 ..... 1 \_\_\_\_\_ .
- 2 Amount of Taxable Market Value in the 2012 column as listed on your  
Statement(s) of Property Taxes Payable in 2012 ..... 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 Form M1PR, 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  
on line 5 of Form M1PR ..... 7 \_\_\_\_\_

# Renters Only

# Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:														
		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
		but less than:														
at least	but less than	\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
		your property tax refund is:														
—	\$1,560	4	28	52	76	99	123	147	171	194	218	242	266	289	313	337
\$1,560	3,120	0	13	37	61	85	108	132	156	180	203	227	251	275	298	322
3,120	4,690	0	0	22	46	70	94	117	141	165	189	212	236	260	284	307
4,690	6,240	0	0	7	30	52	75	97	120	142	165	187	210	232	255	277
6,240	7,800	0	0	0	9	32	54	77	99	122	144	167	189	212	234	257
7,800	9,360	0	0	0	0	9	31	54	76	99	121	144	166	189	211	234
9,360	10,930	0	0	0	0	0	14	37	59	82	104	127	149	172	194	217
10,930	12,490	0	0	0	0	0	0	9	30	51	72	94	115	136	157	179
12,490	14,050	0	0	0	0	0	0	0	13	34	55	76	98	119	140	161
14,050	15,610	0	0	0	0	0	0	0	0	4	25	47	68	89	110	132
15,610	17,160	0	0	0	0	0	0	0	0	0	6	26	46	66	86	106
17,160	18,730	0	0	0	0	0	0	0	0	0	0	0	15	35	55	75
18,730	20,290	0	0	0	0	0	0	0	0	0	0	0	0	16	36	56
20,290	21,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21,850	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:													
		\$375	400	425	450	475	500	525	550	575	600	625	650	675	700
		but less than:													
at least	but less than	\$400	425	450	475	500	525	550	575	600	625	650	675	700	725
		your property tax refund is:													
—	\$1,560	361	384	408	432	456	479	503	527	551	574	598	622	646	669
\$1,560	3,120	346	370	393	417	441	465	488	512	536	560	583	607	631	655
3,120	4,690	331	355	379	402	426	450	474	497	521	545	569	592	616	640
4,690	6,240	300	322	345	367	390	412	435	457	480	502	525	547	570	592
6,240	7,800	279	302	324	347	369	392	414	437	459	482	504	527	549	572
7,800	9,360	256	279	301	324	346	369	391	414	436	459	481	504	526	549
9,360	10,930	239	262	284	307	329	352	374	397	419	442	464	487	509	532
10,930	12,490	200	221	242	264	285	306	327	349	370	391	412	434	455	476
12,490	14,050	183	204	225	246	268	289	310	331	353	374	395	416	438	459
14,050	15,610	153	174	195	217	238	259	280	302	323	344	365	387	408	429
15,610	17,160	126	146	166	186	206	226	246	266	286	306	326	346	366	386
17,160	18,730	95	115	135	155	175	195	215	235	255	275	295	315	335	355
18,730	20,290	76	96	116	136	156	176	196	216	236	256	276	296	316	336
20,290	21,850	40	60	80	100	120	140	160	180	200	220	240	260	280	300
21,850	23,400	2	21	40	58	77	96	115	133	152	171	190	208	227	246
23,400	24,970	0	0	2	20	39	58	77	95	114	133	152	170	189	208
24,970	26,540	0	0	0	0	18	37	55	74	93	112	130	149	168	187
26,540	28,090	0	0	0	0	0	0	13	30	48	65	83	100	118	135
28,090	29,650	0	0	0	0	0	0	0	0	7	25	42	60	77	95
29,650	31,210	0	0	0	0	0	0	0	0	0	0	0	0	13	30
31,210	& 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		
at least		but less than		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:															
—	\$1,560	693	717	741	764	788	812	836	859	883	907	931	954	978	1,002		
\$1,560	3,120	678	702	726	750	773	797	821	845	868	892	916	940	963	987		
3,120	4,690	664	687	711	735	759	782	806	830	854	877	901	925	949	972		
4,690	6,240	615	637	660	682	705	727	750	772	795	817	840	862	885	907		
6,240	7,800	594	617	639	662	684	707	729	752	774	797	819	842	864	887		
7,800	9,360	571	594	616	639	661	684	706	729	751	774	796	819	841	864		
9,360	10,930	554	577	599	622	644	667	689	712	734	757	779	802	824	847		
10,930	12,490	497	519	540	561	582	604	625	646	667	689	710	731	752	774		
12,490	14,050	480	501	523	544	565	586	608	629	650	671	693	714	735	756		
14,050	15,610	450	472	493	514	535	557	578	599	620	642	663	684	705	727		
15,610	17,160	406	426	446	466	486	506	526	546	566	586	606	626	646	666		
17,160	18,730	375	395	415	435	455	475	495	515	535	555	575	595	615	635		
18,730	20,290	356	376	396	416	436	456	476	496	516	536	556	576	596	616		
20,290	21,850	320	340	360	380	400	420	440	460	480	500	520	540	560	580		
21,850	23,400	265	283	302	321	340	358	377	396	415	433	452	471	490	508		
23,400	24,970	227	245	264	283	302	320	339	358	377	395	414	433	452	470		
24,970	26,540	205	224	243	262	280	299	318	337	355	374	393	412	430	449		
26,540	28,090	153	170	188	205	223	240	258	275	293	310	328	345	363	380		
28,090	29,650	112	130	147	165	182	200	217	235	252	270	287	305	322	340		
29,650	31,210	48	65	83	100	118	135	153	170	188	205	223	240	258	275		
31,210	32,770	0	0	14	31	49	66	84	101	119	136	154	171	189	206		
32,770	34,330	0	0	0	0	0	0	10	26	42	59	75	91	107	124		
34,330	35,900	0	0	0	0	0	0	0	0	0	9	26	42	58	74		
35,900	37,450	0	0	0	0	0	0	0	0	0	0	0	0	7	23		
37,450	& 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:													
		\$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
at least      but less than		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
		your property tax refund is:													
—	\$1,560	1,026	1,049	1,073	1,097	1,121	1,144	1,168	1,192	1,216	1,239	1,263	1,287	1,311	1,334
\$1,560	3,120	1,011	1,035	1,058	1,082	1,106	1,130	1,153	1,177	1,201	1,225	1,248	1,272	1,296	1,320
3,120	4,690	996	1,020	1,044	1,067	1,091	1,115	1,139	1,162	1,186	1,210	1,234	1,257	1,281	1,305
4,690	6,240	930	952	975	997	1,020	1,042	1,065	1,087	1,110	1,132	1,155	1,177	1,200	1,222
6,240	7,800	909	932	954	977	999	1,022	1,044	1,067	1,089	1,112	1,134	1,157	1,179	1,202
7,800	9,360	886	909	931	954	976	999	1,021	1,044	1,066	1,089	1,111	1,134	1,156	1,179
9,360	10,930	869	892	914	937	959	982	1,004	1,027	1,049	1,072	1,094	1,117	1,139	1,162
10,930	12,490	795	816	837	859	880	901	922	944	965	986	1,007	1,029	1,050	1,071
12,490	14,050	778	799	820	841	863	884	905	926	948	969	990	1,011	1,033	1,054
14,050	15,610	748	769	790	812	833	854	875	897	918	939	960	982	1,003	1,024
15,610	17,160	686	706	726	746	766	786	806	826	846	866	886	906	926	946
17,160	18,730	655	675	695	715	735	755	775	795	815	835	855	875	895	915
18,730	20,290	636	656	676	696	716	736	756	776	796	816	836	856	876	896
20,290	21,850	600	620	640	660	680	700	720	740	760	780	800	820	840	860
21,850	23,400	527	546	565	583	602	621	640	658	677	696	715	733	752	771
23,400	24,970	489	508	527	545	564	583	602	620	639	658	677	695	714	733
24,970	26,540	468	487	505	524	543	562	580	599	618	637	655	674	693	712
26,540	28,090	398	415	433	450	468	485	503	520	538	555	573	590	608	625
28,090	29,650	357	375	392	410	427	445	462	480	497	515	532	550	567	585
29,650	31,210	293	310	328	345	363	380	398	415	433	450	468	485	503	520
31,210	32,770	224	241	259	276	294	311	329	346	364	381	399	416	434	451
32,770	34,330	140	156	172	189	205	221	237	254	270	286	302	319	335	351
34,330	35,900	91	107	123	139	156	172	188	204	221	237	253	269	286	302
35,900	37,450	39	56	72	88	104	121	137	153	169	186	202	218	234	251
37,450	39,010	0	2	17	32	47	62	77	92	107	122	137	152	167	182
39,010	40,590	0	0	0	0	0	11	26	41	56	71	86	101	116	131
40,590	42,140	0	0	0	0	0	0	0	0	3	18	33	48	63	78
42,140	43,700	0	0	0	0	0	0	0	0	0	0	0	0	8	23
43,700	& 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:													
		\$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
at least	but less than	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:													
—	\$1,560	1,358	1,382	1,406	1,429	1,453	1,477	1,501	1,524	1,548	1,550	1,550	1,550	1,550	1,550
\$1,560	3,120	1,343	1,367	1,391	1,415	1,438	1,462	1,486	1,510	1,533	1,550	1,550	1,550	1,550	1,550
3,120	4,690	1,329	1,352	1,376	1,400	1,424	1,447	1,471	1,495	1,519	1,542	1,550	1,550	1,550	1,550
4,690	6,240	1,245	1,267	1,290	1,312	1,335	1,357	1,380	1,402	1,425	1,447	1,470	1,492	1,515	1,537
6,240	7,800	1,224	1,247	1,269	1,292	1,314	1,337	1,359	1,382	1,404	1,427	1,449	1,472	1,494	1,517
7,800	9,360	1,201	1,224	1,246	1,269	1,291	1,314	1,336	1,359	1,381	1,404	1,426	1,449	1,471	1,494
9,360	10,930	1,184	1,207	1,229	1,252	1,274	1,297	1,319	1,342	1,364	1,387	1,409	1,432	1,454	1,477
10,930	12,490	1,092	1,114	1,135	1,156	1,177	1,199	1,220	1,241	1,262	1,284	1,305	1,326	1,347	1,369
12,490	14,050	1,075	1,096	1,118	1,139	1,160	1,181	1,203	1,224	1,245	1,266	1,288	1,309	1,330	1,351
14,050	15,610	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
15,610	17,160	966	986	1,006	1,026	1,046	1,066	1,086	1,106	1,126	1,146	1,166	1,186	1,206	1,226
17,160	18,730	935	955	975	995	1,015	1,035	1,055	1,075	1,095	1,115	1,135	1,155	1,175	1,195
18,730	20,290	916	936	956	976	996	1,016	1,036	1,056	1,076	1,096	1,116	1,136	1,156	1,176
20,290	21,850	880	900	920	940	960	980	1,000	1,020	1,040	1,060	1,080	1,100	1,120	1,140
21,850	23,400	790	808	827	846	865	883	902	921	940	958	977	996	1,015	1,033
23,400	24,970	752	770	789	808	827	845	864	883	902	920	939	958	977	995
24,970	26,540	730	749	768	787	805	824	843	862	880	899	918	937	955	974
26,540	28,090	643	660	678	695	713	730	748	765	783	800	818	835	853	870
28,090	29,650	602	620	637	655	672	690	707	725	742	760	777	795	812	830
29,650	31,210	538	555	573	590	608	625	643	660	678	695	713	730	748	765
31,210	32,770	469	486	504	521	539	556	574	591	609	626	644	661	679	696
32,770	34,330	367	384	400	416	432	449	465	481	497	514	530	546	562	579
34,330	35,900	318	334	351	367	383	399	416	432	448	464	481	497	513	529
35,900	37,450	267	283	299	316	332	348	364	381	397	413	429	446	462	478
37,450	39,010	197	212	227	242	257	272	287	302	317	332	347	362	377	392
39,010	40,590	146	161	176	191	206	221	236	251	266	281	296	311	326	341
40,590	42,140	93	108	123	138	153	168	183	198	213	228	243	258	273	288
42,140	43,700	38	53	68	83	98	113	128	143	158	173	188	203	218	233
43,700	45,250	0	0	11	25	38	52	66	80	93	107	121	135	148	162
45,250	46,820	0	0	0	0	0	0	12	26	40	54	67	81	95	109
46,820	48,390	0	0	0	0	0	0	0	0	0	0	12	25	39	53
48,390	49,940	0	0	0	0	0	0	0	0	0	0	0	0	8	21
49,940	& 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	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
		but less than: \$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	& over
		your property tax refund is:									
—	\$6,240	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
\$6,240	7,800	1,539	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
7,800	9,360	1,516	1,539	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
9,360	10,930	1,499	1,522	1,544	1,550	1,550	1,550	1,550	1,550	1,550	1,550
10,930	12,490	1,390	1,411	1,432	1,454	1,475	1,496	1,517	1,539	1,550	1,550
12,490	14,050	1,373	1,394	1,415	1,436	1,458	1,479	1,500	1,521	1,543	1,550
14,050	15,610	1,343	1,364	1,385	1,407	1,428	1,449	1,470	1,492	1,513	*
15,610	17,160	1,246	1,266	1,286	1,306	1,326	1,346	1,366	1,386	1,406	*
17,160	18,730	1,215	1,235	1,255	1,275	1,295	1,315	1,335	1,355	1,375	*
18,730	20,290	1,196	1,216	1,236	1,256	1,276	1,296	1,316	1,336	1,356	*
20,290	21,850	1,160	1,180	1,200	1,220	1,240	1,260	1,280	1,300	1,320	*
21,850	23,400	1,052	1,071	1,090	1,108	1,127	1,146	1,165	1,183	1,202	*
23,400	24,970	1,014	1,033	1,052	1,070	1,089	1,108	1,127	1,145	1,164	*
24,970	26,540	993	1,012	1,030	1,049	1,068	1,087	1,105	1,124	1,143	*
26,540	28,090	888	905	923	940	958	975	993	1,010	1,028	*
28,090	29,650	847	865	882	900	917	935	952	970	987	*
29,650	31,210	783	800	818	835	853	870	888	905	923	*
31,210	32,770	714	731	749	766	784	801	819	836	854	*
32,770	34,330	595	611	627	644	660	676	692	709	725	*
34,330	35,900	546	562	578	594	611	627	643	659	676	*
35,900	37,450	494	511	527	543	559	576	592	608	624	*
37,450	39,010	407	422	437	452	467	482	497	512	527	*
39,010	40,590	356	371	386	401	416	431	446	461	476	*
40,590	42,140	303	318	333	348	363	378	393	408	423	*
42,140	43,700	248	263	278	293	308	323	338	353	368	*
43,700	45,250	176	190	203	217	231	245	258	272	286	*
45,250	46,820	122	136	150	164	177	191	205	219	232	*
46,820	48,390	67	80	94	108	122	135	149	163	177	*
48,390	49,940	33	46	58	71	83	96	108	121	133	*
49,940	51,510	6	19	31	44	56	69	81	94	106	*
51,510	53,060	0	0	4	16	29	41	54	66	79	*
53,060	54,620	0	0	0	0	2	14	27	39	52	*
54,620	& over	0	0	0	0	0	0	0	0	0	0

\* Use the Renter's Worksheet below.

## Renter's Worksheet

**For household incomes of \$14,050 or more with property tax of \$2,000 or more**

- Amount from line 9 of Form M1PR ..... **1** \_\_\_\_\_
- Total household income from line 8 of Form M1PR ..... **2** \_\_\_\_\_
- Decimal number for this step from the table at right ..... **3** \_\_\_\_\_
- Multiply step 2 by step 3 ..... **4** \_\_\_\_\_
- Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) ..... **5** \_\_\_\_\_
- Decimal number for this step from the table at right ..... **6** \_\_\_\_\_
- Multiply step 5 by step 6 ..... **7** \_\_\_\_\_
- Amount for this step from the table at right ..... **8** \_\_\_\_\_
- 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
\$14,050	\$15,610	0.014	0.85	\$1,550
15,610	17,160	0.014	0.80	\$1,550
17,160	20,290	0.015	0.80	\$1,550
20,290	21,850	0.016	0.80	\$1,550
21,850	23,400	0.017	0.75	\$1,550
23,400	26,540	0.018	0.75	\$1,550
26,540	28,090	0.019	0.70	\$1,550
28,090	29,650	0.020	0.70	\$1,550
29,650	31,210	0.022	0.70	\$1,550
31,210	32,770	0.024	0.70	\$1,550
32,770	34,330	0.026	0.65	\$1,550
34,330	35,900	0.027	0.65	\$1,550
35,900	37,450	0.028	0.65	\$1,550
37,450	39,010	0.029	0.60	\$1,550
39,010	40,590	0.030	0.60	\$1,550
40,590	42,140	0.031	0.60	\$1,550
42,140	43,700	0.032	0.60	\$1,550
43,700	45,250	0.033	0.55	\$1,410
45,250	46,820	0.034	0.55	\$1,250
46,820	48,390	0.035	0.55	\$1,080
48,390	49,940	0.035	0.50	\$940
49,940	51,510	0.035	0.50	\$780
51,510	53,060	0.035	0.50	\$470
53,060	54,620	0.035	0.50	\$160
54,620	& over		not eligible	



# Homeowners Only

# Refund Table

If line 8, Form M1PR is: at least	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				
your property tax refund is:																											
— \$1,550	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			
\$1,550 3,090	499	520	541	563	584	605	626	648	669	690	711	733	754	775	796	818	839	860	881	903	924	945	966	988			
3,090 4,670	481	502	524	545	566	587	609	630	651	672	694	715	736	757	779	800	821	842	864	885	906	927	949	970			
4,670 6,230	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	753	773	793	813	833	853	873	893			
6,230 7,770	412	432	452	472	492	512	532	552	572	592	612	632	652	672	692	712	732	752	772	792	812	832	852	872			
7,770 9,320	387	407	427	447	467	487	507	527	547	567	587	607	627	647	667	687	707	727	747	767	787	807	827	847			
9,320 10,880	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	749	769	789	809	829			
10,880 12,430	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721	741	761	781	801			
12,430 13,990	310	330	350	370	390	410	430	450	470	490	510	530	550	570	590	610	630	650	670	690	710	730	750	770			
13,990 15,540	277	297	317	337	357	377	397	417	437	457	477	497	517	537	557	577	597	617	637	657	677	697	717	737			
15,540 17,080	227	246	264	283	302	321	339	358	377	396	414	433	452	471	489	508	527	546	564	583	602	621	639	658			
17,080 18,660	191	210	229	248	266	285	304	323	341	360	379	398	416	435	454	473	491	510	529	548	566	585	604	623			
18,660 20,210	153	172	191	210	228	247	266	285	303	322	341	360	378	397	416	435	453	472	491	510	528	547	566	585			
20,210 21,760	129	148	166	185	204	223	241	260	279	298	316	335	354	373	391	410	429	448	466	485	504	523	541	560			
21,760 23,310	82	99	117	134	152	169	187	204	222	239	257	274	292	309	327	344	362	379	397	414	432	449	467	484			
23,310 24,860	41	58	76	93	111	128	146	163	181	198	216	233	251	268	286	303	321	338	356	373	391	408	426	443			
24,860 26,420	0	15	33	50	68	85	103	120	138	155	173	190	208	225	243	260	278	295	313	330	348	365	383	400			
26,420 27,970	0	0	0	5	21	37	54	70	86	102	119	135	151	167	184	200	216	232	249	265	281	297	314	330			
27,970 29,520	0	0	0	0	0	12	29	45	61	77	94	110	126	142	159	175	191	207	224	240	256	272	289	305			
29,520 31,070	0	0	0	0	0	0	3	20	36	52	68	85	101	117	133	150	166	182	198	215	231	247	263	280			
31,070 32,630	0	0	0	0	0	0	0	0	11	27	43	59	76	92	108	124	141	157	173	189	206	222	238	254			
32,630 34,180	0	0	0	0	0	0	0	0	0	0	12	29	45	61	77	94	110	126	142	159	175	191	207				
34,180 35,730	0	0	0	0	0	0	0	0	0	0	0	0	2	19	35	51	67	84	100	116	132	149	165	181			
35,730 37,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	25	41	57	74	90	106	122	139	155			
37,280 38,830	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	23	39	55	72	88	104			
38,830 40,380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	28	44	61	77			
40,380 41,930	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	17	33	50			
41,930 43,480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	22			
43,480 & 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			

# 20 Homeowners Only

# Refund Table

If line 8, Form M1PR is:	and line 13 of Form M1PR is at least:																								
	\$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	
at least	but less than	your property tax refund is:																							
—	\$1,550	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
<b>\$1,550</b>	<b>3,090</b>	1,009	1,030	1,051	1,073	1,094	1,115	1,136	1,158	1,179	1,200	1,221	1,243	1,264	1,285	1,306	1,328	1,349	1,370	1,391	1,413	1,434	1,455	1,476	1,498
<b>3,090</b>	<b>4,670</b>	991	1,012	1,034	1,055	1,076	1,097	1,119	1,140	1,161	1,182	1,204	1,225	1,246	1,267	1,289	1,310	1,331	1,352	1,374	1,395	1,416	1,437	1,459	1,480
<b>4,670</b>	<b>6,230</b>	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	1,373
<b>6,230</b>	<b>7,770</b>	892	912	932	952	972	992	1,012	1,032	1,052	1,072	1,092	1,112	1,132	1,152	1,172	1,192	1,212	1,232	1,252	1,272	1,292	1,312	1,332	1,352
<b>7,770</b>	<b>9,320</b>	867	887	907	927	947	967	987	1,007	1,027	1,047	1,067	1,087	1,107	1,127	1,147	1,167	1,187	1,207	1,227	1,247	1,267	1,287	1,307	1,327
<b>9,320</b>	<b>10,880</b>	849	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
<b>10,880</b>	<b>12,430</b>	821	841	861	881	901	921	941	961	981	1,001	1,021	1,041	1,061	1,081	1,101	1,121	1,141	1,161	1,181	1,201	1,221	1,241	1,261	1,281
<b>12,430</b>	<b>13,990</b>	790	810	830	850	870	890	910	930	950	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	1,250
<b>13,990</b>	<b>15,540</b>	757	777	797	817	837	857	877	897	917	937	957	977	997	1,017	1,037	1,057	1,077	1,097	1,117	1,137	1,157	1,177	1,197	1,217
<b>15,540</b>	<b>17,080</b>	677	696	714	733	752	771	789	808	827	846	864	883	902	921	939	958	977	996	1,014	1,033	1,052	1,071	1,089	1,108
<b>17,080</b>	<b>18,660</b>	641	660	679	698	716	735	754	773	791	810	829	848	866	885	904	923	941	960	979	998	1,016	1,035	1,054	1,073
<b>18,660</b>	<b>20,210</b>	603	622	641	660	678	697	716	735	753	772	791	810	828	847	866	885	903	922	941	960	978	997	1,016	1,035
<b>20,210</b>	<b>21,760</b>	579	598	616	635	654	673	691	710	729	748	766	785	804	823	841	860	879	898	916	935	954	973	991	1,010
<b>21,760</b>	<b>23,310</b>	502	519	537	554	572	589	607	624	642	659	677	694	712	729	747	764	782	799	817	834	852	869	887	904
<b>23,310</b>	<b>24,860</b>	461	478	496	513	531	548	566	583	601	618	636	653	671	688	706	723	741	758	776	793	811	828	846	863
<b>24,860</b>	<b>26,420</b>	418	435	453	470	488	505	523	540	558	575	593	610	628	645	663	680	698	715	733	750	768	785	803	820
<b>26,420</b>	<b>27,970</b>	346	362	379	395	411	427	444	460	476	492	509	525	541	557	574	590	606	622	639	655	671	687	704	720
<b>27,970</b>	<b>29,520</b>	321	337	354	370	386	402	419	435	451	467	484	500	516	532	549	565	581	597	614	630	646	662	679	695
<b>29,520</b>	<b>31,070</b>	296	312	328	345	361	377	393	410	426	442	458	475	491	507	523	540	556	572	588	605	621	637	653	670
<b>31,070</b>	<b>32,630</b>	271	287	303	319	336	352	368	384	401	417	433	449	466	482	498	514	531	547	563	579	596	612	628	644
<b>32,630</b>	<b>34,180</b>	224	240	256	272	289	305	321	337	354	370	386	402	419	435	451	467	484	500	516	532	549	565	581	597
<b>34,180</b>	<b>35,730</b>	197	214	230	246	262	279	295	311	327	344	360	376	392	409	425	441	457	474	490	506	522	539	555	571
<b>35,730</b>	<b>37,280</b>	171	187	204	220	236	252	269	285	301	317	334	350	366	382	399	415	431	447	464	480	496	512	529	545
<b>37,280</b>	<b>38,830</b>	120	137	153	169	185	202	218	234	250	267	283	299	315	332	348	364	380	397	413	429	445	462	478	494
<b>38,830</b>	<b>40,380</b>	93	109	126	142	158	174	191	207	223	239	256	272	288	304	321	337	353	369	386	402	418	434	451	467
<b>40,380</b>	<b>41,930</b>	66	82	98	115	131	147	163	180	196	212	228	245	261	277	293	310	326	342	358	375	391	407	423	440
<b>41,930</b>	<b>43,480</b>	39	55	71	87	104	120	136	152	169	185	201	217	234	250	266	282	299	315	331	347	364	380	396	412
<b>43,480</b>	<b>45,030</b>	11	28	44	60	76	93	109	125	141	158	174	190	206	223	239	255	271	288	304	320	336	353	369	385
<b>45,030</b>	<b>46,610</b>	0	0	16	33	49	65	81	98	114	130	146	163	179	195	211	228	244	260	276	293	309	325	341	358
<b>46,610</b>	<b>48,160</b>	0	0	0	0	0	7	23	39	56	72	88	104	121	137	153	169	186	202	218	234	251	267	283	299
<b>48,160</b>	<b>49,710</b>	0	0	0	0	0	0	0	11	28	44	60	76	93	109	125	141	158	174	190	206	223	239	255	271
<b>49,710</b>	<b>51,260</b>	0	0	0	0	0	0	0	0	16	32	48	64	81	97	113	129	146	162	178	194	211	227	243	259

Continued on next page.

# Homeowners Only

# Refund Table

If line 8, Form M1PR is:	and line 13 of Form M1PR is at least:																								
	\$1,200 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	
at least	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:	0	0	0	0	0	0	0	0	0	0	4	20	36	52	69	85	101	117	134	150	166	182	199	215	
51,260	52,810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52,810	54,370	0	0	0	0	0	0	0	0	0	0	0	8	24	40	57	73	89	105	122	138	154	170	187	0
54,370	55,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	20	35	50	65	80
55,920	57,470	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	22	37	52
57,470	59,020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24
59,020	& 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:																								
	\$1,800 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	
at least	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:	1,534	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	
1,550	3,090	1,519	1,540	1,561	1,583	1,604	1,625	1,646	1,668	1,689	1,710	1,731	1,753	1,774	1,795	1,816	1,838	1,859	1,880	1,901	1,923	1,944	1,965	1,986	2,008
3,090	4,670	1,501	1,522	1,544	1,565	1,586	1,607	1,629	1,650	1,671	1,692	1,714	1,735	1,756	1,777	1,799	1,820	1,841	1,862	1,884	1,905	1,926	1,947	1,969	1,990
4,670	6,230	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	1,853
6,230	7,770	1,372	1,392	1,412	1,432	1,452	1,472	1,492	1,512	1,532	1,552	1,572	1,592	1,612	1,632	1,652	1,672	1,692	1,712	1,732	1,752	1,772	1,792	1,812	1,832
7,770	9,320	1,347	1,367	1,387	1,407	1,427	1,447	1,467	1,487	1,507	1,527	1,547	1,567	1,587	1,607	1,627	1,647	1,667	1,687	1,707	1,727	1,747	1,767	1,787	1,807
9,320	10,880	1,329	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
10,880	12,430	1,301	1,321	1,341	1,361	1,381	1,401	1,421	1,441	1,461	1,481	1,501	1,521	1,541	1,561	1,581	1,601	1,621	1,641	1,661	1,681	1,701	1,721	1,741	1,761
12,430	13,990	1,270	1,290	1,310	1,330	1,350	1,370	1,390	1,410	1,430	1,450	1,470	1,490	1,510	1,530	1,550	1,570	1,590	1,610	1,630	1,650	1,670	1,690	1,710	1,730
13,990	15,540	1,237	1,257	1,277	1,297	1,317	1,337	1,357	1,377	1,397	1,417	1,437	1,457	1,477	1,497	1,517	1,537	1,557	1,577	1,597	1,617	1,637	1,657	1,677	1,697
15,540	17,080	1,127	1,146	1,164	1,183	1,202	1,221	1,239	1,258	1,277	1,296	1,314	1,333	1,352	1,371	1,389	1,408	1,427	1,446	1,464	1,483	1,502	1,521	1,539	1,558
17,080	18,660	1,091	1,110	1,129	1,148	1,166	1,185	1,204	1,223	1,241	1,260	1,279	1,298	1,316	1,335	1,354	1,373	1,391	1,410	1,429	1,448	1,466	1,485	1,504	1,523
18,660	20,210	1,053	1,072	1,091	1,110	1,128	1,147	1,166	1,185	1,203	1,222	1,241	1,260	1,278	1,297	1,316	1,335	1,353	1,372	1,391	1,410	1,428	1,447	1,466	1,485
20,210	21,760	1,029	1,048	1,066	1,085	1,104	1,123	1,141	1,160	1,179	1,198	1,216	1,235	1,254	1,273	1,291	1,310	1,329	1,348	1,366	1,385	1,404	1,423	1,441	1,460
21,760	23,310	922	939	957	974	992	1,009	1,027	1,044	1,062	1,079	1,097	1,114	1,132	1,149	1,167	1,184	1,202	1,219	1,237	1,254	1,272	1,289	1,307	1,324
23,310	24,860	881	898	916	933	951	968	986	1,003	1,021	1,038	1,056	1,073	1,091	1,108	1,126	1,143	1,161	1,178	1,196	1,213	1,231	1,248	1,266	1,283
24,860	26,420	838	855	873	890	908	925	943	960	978	995	1,013	1,030	1,048	1,065	1,083	1,100	1,118	1,135	1,153	1,170	1,188	1,205	1,223	1,240

Continued on next page.



# Homeowners Only

# Refund Table

If line 8, Form M1PR is:	and line 13 of Form M1PR is at least:																									
	at least	but less than	2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
	but less than	your property tax refund is:	\$2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
—	—																									
<b>\$1,550</b>	<b>3,090</b>	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	2,384	2,405	2,427	2,448	2,460	2,460	2,460	2,460	2,460
<b>3,090</b>	<b>4,670</b>	2,029	2,050	2,071	2,093	2,114	2,135	2,156	2,178	2,199	2,220	2,241	2,263	2,284	2,305	2,326	2,348	2,369	2,390	2,411	2,433	2,454	2,460	2,460	2,460	2,460
<b>4,670</b>	<b>6,230</b>	2,011	2,032	2,054	2,075	2,096	2,117	2,139	2,160	2,181	2,202	2,224	2,245	2,266	2,287	2,309	2,330	2,351	2,372	2,394	2,415	2,436	2,457	2,460	2,460	2,460
<b>6,230</b>	<b>7,770</b>	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	2,213	2,233	2,253	2,273	2,293	2,313	2,333	2,333
		1,852	1,872	1,892	1,912	1,932	1,952	1,972	1,992	2,012	2,032	2,052	2,072	2,092	2,112	2,132	2,152	2,172	2,192	2,212	2,232	2,252	2,272	2,292	2,312	2,312
		1,827	1,847	1,867	1,887	1,907	1,927	1,947	1,967	1,987	2,007	2,027	2,047	2,067	2,087	2,107	2,127	2,147	2,167	2,187	2,207	2,227	2,247	2,267	2,287	2,287
		1,809	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	2,229	2,249	2,269	2,269
		1,781	1,801	1,821	1,841	1,861	1,881	1,901	1,921	1,941	1,961	1,981	2,001	2,021	2,041	2,061	2,081	2,101	2,121	2,141	2,161	2,181	2,201	2,221	2,241	2,241
		1,750	1,770	1,790	1,810	1,830	1,850	1,870	1,890	1,910	1,930	1,950	1,970	1,990	2,010	2,030	2,050	2,070	2,090	2,110	2,130	2,150	2,170	2,190	2,210	2,210
		1,717	1,737	1,757	1,777	1,797	1,817	1,837	1,857	1,877	1,897	1,917	1,937	1,957	1,977	1,997	2,017	2,037	2,057	2,077	2,097	2,117	2,137	2,157	2,177	2,177
		1,577	1,596	1,614	1,633	1,652	1,671	1,689	1,708	1,727	1,746	1,764	1,783	1,802	1,821	1,839	1,858	1,877	1,896	1,914	1,933	1,952	1,971	1,989	2,008	2,008
		1,541	1,560	1,579	1,598	1,616	1,635	1,654	1,673	1,691	1,710	1,729	1,748	1,766	1,785	1,804	1,823	1,841	1,860	1,879	1,898	1,916	1,935	1,954	1,973	1,973
		1,503	1,522	1,541	1,560	1,578	1,597	1,616	1,635	1,653	1,672	1,691	1,710	1,728	1,747	1,766	1,785	1,803	1,822	1,841	1,860	1,878	1,897	1,916	1,935	1,935
		1,479	1,498	1,516	1,535	1,554	1,573	1,591	1,610	1,629	1,648	1,666	1,685	1,704	1,723	1,741	1,760	1,779	1,798	1,816	1,835	1,854	1,873	1,891	1,910	1,910
		1,342	1,359	1,377	1,394	1,412	1,429	1,447	1,464	1,482	1,499	1,517	1,534	1,552	1,569	1,587	1,604	1,622	1,639	1,657	1,674	1,692	1,709	1,727	1,744	1,744
		1,301	1,318	1,336	1,353	1,371	1,388	1,406	1,423	1,441	1,458	1,476	1,493	1,511	1,528	1,546	1,563	1,581	1,598	1,616	1,633	1,651	1,668	1,686	1,703	1,703
		1,258	1,275	1,293	1,310	1,328	1,345	1,363	1,380	1,398	1,415	1,433	1,450	1,468	1,485	1,503	1,520	1,538	1,555	1,573	1,590	1,608	1,625	1,643	1,660	1,660
		1,126	1,142	1,159	1,175	1,191	1,207	1,224	1,240	1,256	1,272	1,289	1,305	1,321	1,337	1,354	1,370	1,386	1,402	1,419	1,435	1,451	1,467	1,484	1,500	1,500
		1,101	1,117	1,134	1,150	1,166	1,182	1,199	1,215	1,231	1,247	1,264	1,280	1,296	1,312	1,329	1,345	1,361	1,377	1,394	1,410	1,426	1,442	1,459	1,475	1,475
		1,076	1,092	1,108	1,125	1,141	1,157	1,173	1,190	1,206	1,222	1,238	1,255	1,271	1,287	1,303	1,320	1,336	1,352	1,368	1,385	1,401	1,417	1,433	1,450	1,450
		1,051	1,067	1,083	1,099	1,116	1,132	1,148	1,164	1,181	1,197	1,213	1,229	1,246	1,262	1,278	1,294	1,311	1,327	1,343	1,359	1,376	1,392	1,408	1,424	1,424
		1,004	1,020	1,036	1,052	1,069	1,085	1,101	1,117	1,134	1,150	1,166	1,182	1,199	1,215	1,231	1,247	1,264	1,280	1,296	1,312	1,329	1,345	1,361	1,377	1,377
		977	994	1,010	1,026	1,042	1,059	1,075	1,091	1,107	1,124	1,140	1,156	1,172	1,189	1,205	1,221	1,237	1,254	1,270	1,286	1,302	1,319	1,335	1,351	1,351
		951	967	984	1,000	1,016	1,032	1,049	1,065	1,081	1,097	1,114	1,130	1,146	1,162	1,179	1,195	1,211	1,227	1,244	1,260	1,276	1,292	1,309	1,325	1,325
		900	917	933	949	965	982	998	1,014	1,030	1,047	1,063	1,079	1,095	1,112	1,128	1,144	1,160	1,177	1,193	1,209	1,225	1,242	1,258	1,274	1,274
		873	889	906	922	938	954	971	987	1,003	1,019	1,036	1,052	1,068	1,084	1,101	1,117	1,133	1,149	1,166	1,182	1,198	1,214	1,231	1,247	1,247
		846	862	878	895	911	927	943	960	976	992	1,008	1,025	1,041	1,057	1,073	1,090	1,106	1,122	1,138	1,155	1,171	1,187	1,203	1,220	1,220
		819	835	851	867	884	900	916	932	949	965	981	997	1,014	1,030	1,046	1,062	1,079	1,095	1,111	1,127	1,144	1,160	1,176	1,192	1,192
		791	808	824	840	856	873	889	905	921	938	954	970	986	1,003	1,019	1,035	1,051	1,068	1,084	1,100	1,116	1,133	1,149	1,165	1,165
		764	780	796	813	829	845	861	878	894	910	926	943	959	975	991	1,008	1,024	1,040	1,056	1,073	1,089	1,105	1,121	1,138	1,138
		706	722	738	754	771	787	803	819	836	852	868	884	901	917	933	949	966	982	998	1,014	1,031	1,047	1,063	1,079	1,079
		678	694	710	726	743	759	775	791	808	824	840	856	873	889	905	921	938	954	970	986	1,003	1,019	1,035	1,051	1,051
		649	666	682	698	714	731	747	763	779	796	812	828	844	861	877	893	909	926	942	958	974	991	1,007	1,023	1,023
		621	637	654	670	686	702	719	735	751	767	784	800	816	832	849	865	881	897	914	930	946	962	979	995	995
		593	609	625	642	658	674	690	707	723	739	755	772	788	804	820	837	853	869	885	902	918	934	950	967	967

Continued on next page.

# Homeowners Only

# Refund Table

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																																																				
at least	but less than	\$2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000																												
your property tax refund is:																																																						
54,370	55,920	455	470	485	500	515	530	545	560	575	590	605	620	635	650	665	680	695	710	725	740	755	770	785	800																													
55,920	57,470	427	442	457	472	487	502	517	532	547	562	577	592	607	622	637	652	667	682	697	712	727	742	757	772																													
57,470	59,020	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744																													
59,020	60,570	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	641	656	671	686	701	716																													
60,570	62,140	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688																													
62,140	63,690	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465	480	495	510	525	540	555	570	585																													
63,690	65,240	210	225	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465	480	495	510	525	540	555																													
65,240	66,790	180	195	210	225	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465	480	495	510	525																													
66,790	68,340	150	165	180	195	210	225	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465	480	495																													
68,340	69,910	120	135	150	165	180	195	210	225	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465																													
69,910	71,460	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218	233	248	263	278	293	308																													
71,460	73,010	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276																													
73,010	74,560	0	0	0	0	0	0	0	3	18	33	48	63	78	93	108	123	138	153	168	183	198	213	228	243																													
74,560	76,110	0	0	0	0	0	0	0	0	0	15	30	45	60	75	90	105	120	135	150	165	180	195	210																														
76,110	77,680	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163	178																														
77,680	79,230	0	0	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190																														
79,230	80,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	22	37	52	67	82	97	112																															
80,780	82,330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	20	35	50	65	80																															
82,330	83,880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47																													
83,880	85,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15																													
85,450	& 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	3,050	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:																																																						
—	\$4,670	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460																													
\$4,670	6,230	2,353	2,373	2,393	2,413	2,433	2,453	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460																												
6,230	7,770	2,332	2,352	2,372	2,392	2,412	2,432	2,452	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460																												
7,770	9,320	2,307	2,327	2,347	2,367	2,387	2,407	2,427	2,447	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460																												
9,320	10,880	2,289	2,309	2,329	2,349	2,369	2,389	2,409	2,429	2,449	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460																												
10,880	12,430	2,261	2,281	2,301	2,321	2,341	2,361	2,381	2,401	2,421	2,441	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460																												
12,430	13,990	2,230	2,250	2,270	2,290	2,310	2,330	2,350	2,370	2,390	2,410	2,430	2,450	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460																												
13,990	15,540	2,197	2,217	2,237	2,257	2,277	2,297	2,317	2,337	2,357	2,377	2,397	2,417	2,437	2,457	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460																												
15,540	17,080	2,027	2,046	2,064	2,083	2,102	2,121	2,139	2,158	2,177	2,196	2,214	2,233	2,252	2,271	2,289	2,308	2,327	2,346	2,364	2,383	*																																
17,080	18,660	1,991	2,010	2,029	2,048	2,066	2,085	2,104	2,123	2,141	2,160	2,179	2,198	2,216	2,235	2,254	2,273	2,291	2,310	2,329	2,348	*																																

Continued on next page.



# Homeowners Only

# Refund Table

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																but less than:		your property tax refund 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
18,660	20,210	1,953	1,972	1,991	2,010	2,028	2,047	2,066	2,085	2,103	2,122	2,141	2,160	2,178	2,197	2,216	2,235	2,253	2,272	2,291	2,310	*
20,210	21,760	1,929	1,948	1,966	1,985	2,004	2,023	2,041	2,060	2,079	2,098	2,116	2,135	2,154	2,173	2,191	2,210	2,229	2,248	2,266	2,285	*
21,760	23,310	1,762	1,779	1,797	1,814	1,832	1,849	1,867	1,884	1,902	1,919	1,937	1,954	1,972	1,989	2,007	2,024	2,042	2,059	2,077	2,094	*
23,310	24,860	1,721	1,738	1,756	1,773	1,791	1,808	1,826	1,843	1,861	1,878	1,896	1,913	1,931	1,948	1,966	1,983	2,001	2,018	2,036	2,053	*
24,860	26,420	1,678	1,695	1,713	1,730	1,748	1,765	1,783	1,800	1,818	1,835	1,853	1,870	1,888	1,905	1,923	1,940	1,958	1,975	1,993	2,010	*
26,420	27,970	1,516	1,532	1,549	1,565	1,581	1,597	1,614	1,630	1,646	1,662	1,679	1,695	1,711	1,727	1,744	1,760	1,776	1,792	1,809	1,825	*
27,970	29,520	1,491	1,507	1,524	1,540	1,556	1,572	1,589	1,605	1,621	1,637	1,654	1,670	1,686	1,702	1,719	1,735	1,751	1,767	1,784	1,800	*
29,520	31,070	1,466	1,482	1,498	1,515	1,531	1,547	1,563	1,580	1,596	1,612	1,628	1,645	1,661	1,677	1,693	1,710	1,726	1,742	1,758	1,775	*
31,070	32,630	1,441	1,457	1,473	1,489	1,506	1,522	1,538	1,554	1,571	1,587	1,603	1,619	1,636	1,652	1,668	1,684	1,701	1,717	1,733	1,749	*
32,630	34,180	1,394	1,410	1,426	1,442	1,459	1,475	1,491	1,507	1,524	1,540	1,556	1,572	1,589	1,605	1,621	1,637	1,654	1,670	1,686	1,702	*
34,180	35,730	1,367	1,384	1,400	1,416	1,432	1,449	1,465	1,481	1,497	1,514	1,530	1,546	1,562	1,579	1,595	1,611	1,627	1,644	1,660	1,676	*
35,730	37,280	1,341	1,357	1,374	1,390	1,406	1,422	1,439	1,455	1,471	1,487	1,504	1,520	1,536	1,552	1,569	1,585	1,601	1,617	1,634	1,650	*
37,280	38,830	1,290	1,307	1,323	1,339	1,355	1,372	1,388	1,404	1,420	1,437	1,453	1,469	1,485	1,502	1,518	1,534	1,550	1,567	1,583	1,599	*
38,830	40,380	1,263	1,279	1,296	1,312	1,328	1,344	1,361	1,377	1,393	1,409	1,426	1,442	1,458	1,474	1,491	1,507	1,523	1,539	1,556	1,572	*
40,380	41,930	1,236	1,252	1,268	1,285	1,301	1,317	1,333	1,350	1,366	1,382	1,398	1,415	1,431	1,447	1,463	1,480	1,496	1,512	1,528	1,545	*
41,930	43,480	1,209	1,225	1,241	1,257	1,274	1,290	1,306	1,322	1,339	1,355	1,371	1,387	1,404	1,420	1,436	1,452	1,469	1,485	1,501	1,517	*
43,480	45,030	1,181	1,198	1,214	1,230	1,246	1,263	1,279	1,295	1,311	1,328	1,344	1,360	1,376	1,393	1,409	1,425	1,441	1,458	1,474	1,490	*
45,030	46,610	1,154	1,170	1,186	1,203	1,219	1,235	1,251	1,268	1,284	1,300	1,316	1,333	1,349	1,365	1,381	1,398	1,414	1,430	1,446	1,463	*
46,610	48,160	1,096	1,112	1,128	1,144	1,161	1,177	1,193	1,209	1,226	1,242	1,258	1,274	1,291	1,307	1,323	1,339	1,356	1,372	1,388	1,404	*
48,160	49,710	1,068	1,084	1,100	1,116	1,133	1,149	1,165	1,181	1,198	1,214	1,230	1,246	1,263	1,279	1,295	1,311	1,328	1,344	1,360	1,376	*
49,710	51,260	1,039	1,056	1,072	1,088	1,104	1,121	1,137	1,153	1,169	1,186	1,202	1,218	1,234	1,251	1,267	1,283	1,299	1,316	1,332	1,348	*
51,260	52,810	1,011	1,027	1,044	1,060	1,076	1,092	1,109	1,125	1,141	1,157	1,174	1,190	1,206	1,222	1,239	1,255	1,271	1,287	1,304	1,320	*
52,810	54,370	983	999	1,015	1,032	1,048	1,064	1,080	1,097	1,113	1,129	1,145	1,162	1,178	1,194	1,210	1,227	1,243	1,259	1,275	1,292	*
54,370	55,920	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	*
55,920	57,470	787	802	817	832	847	862	877	892	907	922	937	952	967	982	997	1,012	1,027	1,042	1,057	1,072	*
57,470	59,020	759	774	789	804	819	834	849	864	879	894	909	924	939	954	969	984	999	1,014	1,029	1,044	*
59,020	60,570	731	746	761	776	791	806	821	836	851	866	881	896	911	926	941	956	971	986	1,001	1,016	*
60,570	62,140	703	718	733	748	763	778	793	808	823	838	853	868	883	898	913	928	943	958	973	988	*
62,140	63,690	600	615	630	645	660	675	690	705	720	735	750	765	780	795	810	825	840	855	870	885	*
63,690	65,240	570	585	600	615	630	645	660	675	690	705	720	735	750	765	780	795	810	825	840	855	*
65,240	66,790	540	555	570	585	600	615	630	645	660	675	690	705	720	735	750	765	780	795	810	825	*
66,790	68,340	510	525	540	555	570	585	600	615	630	645	660	675	690	705	720	735	750	765	780	795	*
68,340	69,910	480	495	510	525	540	555	570	585	600	615	630	645	660	675	690	705	720	735	750	765	*
69,910	71,460	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	563	578	593	608	*
71,460	73,010	291	306	321	336	351	366	381	396	411	426	441	456	471	486	501	516	531	546	561	576	*

\* Use the Homeowner's Worksheet on page 26.

# Homeowners Only

# Refund Table

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																				
at least		\$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
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:		258	273	288	303	318	333	348	363	378	393	408	423	438	453	468	483	498	513	528	543	*
73,010	74,560	225	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465	480	495	510	*
74,560	76,110	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	*
76,110	77,660	160	175	190	205	220	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	*
77,660	79,230	127	142	157	172	187	202	217	232	247	262	277	292	307	322	337	352	367	382	397	412	*
79,230	80,780	95	110	125	140	155	170	185	200	215	230	245	260	275	290	305	320	335	350	365	380	*
80,780	82,330	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	*
82,330	83,880	30	45	60	75	90	105	120	135	150	165	180	195	210	225	240	255	270	285	300	315	*
83,880	85,450	0	11	25	38	52	66	80	93	107	121	135	148	162	176	190	203	217	231	245	258	*
85,450	87,000	0	0	0	8	22	36	50	63	77	91	105	118	132	146	160	173	187	201	215	228	*
87,000	88,550	0	0	0	0	0	6	20	33	47	61	75	88	102	116	130	143	157	171	185	198	*
88,550	90,120	0	0	0	0	0	0	0	3	17	31	45	58	72	86	100	113	127	141	155	168	*
90,120	91,670	0	0	0	0	0	0	0	0	1	15	28	42	56	70	83	97	111	125	138	152	*
91,670	93,240	0	0	0	0	0	0	0	0	0	0	0	0	8	21	33	46	58	71	83	96	*
93,240	95,130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	25	38	50	63	*
95,130	97,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
97,010	98,260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	23	35	*
98,260	99,510	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	13	*
99,510	100,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
100,780	& 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 \$15,540 or more with property tax of \$3,500 or more**

- Amount from line 13 of Form M1PR ..... **1** \_\_\_\_\_
- Total household income from line 8 of Form M1PR ..... **2** \_\_\_\_\_
- Enter the decimal number for this step from the table at right ..... **3** \_\_\_\_\_
- Multiply step 2 by step 3 ..... **4** \_\_\_\_\_
- Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) ..... **5** \_\_\_\_\_
- Enter the decimal number for this step from the table at right ..... **6** \_\_\_\_\_
- Multiply step 5 by step 6 ..... **7** \_\_\_\_\_
- Enter the amount for this step from the table at right ..... **8** \_\_\_\_\_
- 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
15,540	17,080	0.019	0.75	2,460
17,080	18,660	0.020	0.75	2,460
18,660	21,760	0.021	0.75	2,460
21,760	23,310	0.022	0.70	2,460
23,310	24,860	0.023	0.70	2,460
24,860	26,420	0.024	0.70	2,460
26,420	32,630	0.025	0.65	2,460
32,630	37,280	0.026	0.65	2,460
37,280	46,610	0.027	0.65	2,000
46,610	54,370	0.028	0.65	2,000
54,370	62,140	0.030	0.60	1,750
62,140	69,910	0.032	0.60	1,440
69,910	77,680	0.035	0.60	1,290
77,680	85,450	0.035	0.60	1,130
85,450	90,120	0.035	0.55	960
90,120	93,240	0.035	0.55	790
93,240	97,010	0.035	0.50	650
97,010	100,780	0.035	0.50	480
100,780	& 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 is 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 65 or older. If you're married, one spouse must be at least age 65 and the other spouse at least 62.
- 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.revenue.state.mn.us](http://www.revenue.state.mn.us) or from your county auditor's office.

For questions related only to this program, call 651-556-4803. TTY users, call Minnesota Relay at 711.



Printed on recycled paper (10% post-consumer waste) and recycled newsprint (40% post-consumer waste) using soy-based inks.

## Need Forms?

- Download forms and other tax-related information from our website at: **www.revenue.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.revenue.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.revenue.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 8:00 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 2012 and 2011 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: Individual.IncomeTax@state.mn.us, or 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 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).

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.