

2012

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,
or
- call 651-296-4444 or
1-800-657-3676

Homeowners:
You may be eligible
to file electronically
for **FREE** this year!

with
e-Services

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

Last year for paper checks!



*NEXT YEAR'S REFUNDS
ISSUED BY DEBIT CARD
OR DIRECT DEPOSIT*

make it
easy
on
yourself...

Sign up for direct deposit!

See page 10 for direct deposit instructions.

What's New

2012 Federal Adjustments

If you were required to complete Minnesota Schedule M1NC, Federal Adjustments, to determine your individual income tax liability, you will need to file Form M1PR. To follow the Schedule M1NC instructions, some or all of these federal provisions may be adopted during the 2013 Minnesota Legislative Session. Updates will be posted on our website at www.revenue.state.mn.us.

Update: A bill signed into law February 20, 2013 conforms Minnesota law to federal law for the definition of federal adjusted gross income. Schedule M1NC is obsolete.

All Homeowners

Wait until March 2013 when you receive your Statement of Property Taxes Payable in 2013 before completing and filing your 2012 Form M1PR. Do not use your 2012 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.

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2 File Form M1PR electronically at www.revenue.state.mn.us

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 2012 must be less than \$56,220. The maximum refund is \$1,600.
- 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, 2013. To qualify for the:
 - **regular property tax refund**, your total household income for 2012 must be less than \$103,730. The maximum refund is \$2,530.
 - **special property tax refund**, you must have owned and lived in your home both on January 2, 2012, and on January 2, 2013; your net property tax on your homestead must have increased by more than 12 percent from 2012 to 2013; 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 2012.**

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 2012 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 \$3,800 in 2012, 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

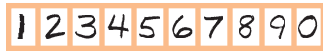
Minnesota law allows homestead status for a home occupied by a relative of the owner, if certain qualifications are met. However, neither the owner of the property nor the relative occupant may claim the property tax refund or the special refund.

How to Complete a Paper Form M1PR

Form M1PR is Scannable

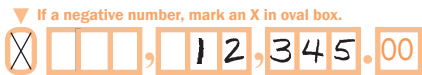
The Department of Revenue uses scanning equipment to capture the information from paper property tax refund returns. It is important that you follow the instructions below so that your return is processed quickly and accurately. If you fail to provide all necessary information, your refund may be denied.

- **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 2013, which you received in March or April of 2013 (or mid July 2013, if you are a mobile home owner). Do not use the notice of proposed property taxes you received in November 2012.

Homeowners Claiming the Special Refund—

- If your Statement of Property Taxes Payable in 2013 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 2012. Your landlord is required by law to give you a completed 2012 CRP no later than January 31, 2013. 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, 2013, 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 2013, which you should receive in March or April of 2013 (or by mid July 2013, if you are a mobile home owner). It is *not* the notice of proposed taxes that you received in November 2012.

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2012, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2013. 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, 2014, 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, 2013

Your 2012 Form M1PR should be mailed by, brought to, or electronically filed with the department by August 15, 2013. You will not receive a refund if your return is filed or the postmark date is after August 15, 2014.

NOTE

Enclosures

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

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

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

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

All Applicants:

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

Renters:

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

Homeowners:

- If you are applying for the special property tax refund and your Statement of Property Taxes Payable in 2013 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.

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 2012, 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 2013, but before applying for the 2012 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.

Enter only one address - your home address OR your post office box. Do not enter more than one address.

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 on your return.

Date of Birth

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

Married Couples

If you were married for the entire year and —

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

If you got married during the year and —

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

If you divorced or separated during the year,

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

Roommates and Co-owners

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

Homeowners: If you and another person other than your spouse own and occupy your home (co-owners), only one of you may apply for the refund. The county will issue only one property tax statement and only

one refund can be claimed per homestead. Enter only one of your names in the heading; however, you must include on line 5 the income of the other owners while they lived in the home during the year.

State Elections Campaign Fund

If you did not make a designation on your 2012 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 2012, mark an X in the oval box for **renter**.
- If you owned and lived in your home on January 2, 2013, mark an X in the oval box for **homeowner**.
- If you rented during 2012 and then owned and lived in your home on January 2, 2013, 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, 2013, 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, 2013, 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 2012. 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.

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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 2012. 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 2012 **but not** on January 2, 2013, you must apply for the property tax refund only as a renter. Skip lines 11–14 of Form M1PR.

If you rented during 2012 and then owned and lived in your home on January 2, 2013, follow the steps for both renters and homeowners. You must include all of your 2012 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 2012. 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 2012, 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 2012, 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 2013 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, 2013, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2013 Statement of Property Taxes Payable on line 11 of the Form M1PR.

Example: A married couple lived together from January through March of 2012. 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 2012 and then owned and lived in your home on January 2, 2013, follow the steps for both renters and homeowners. Complete lines 1–17 and 39 according to the instructions. You must include all of your 2012 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 2012, but not on January 2, 2013, 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, 2013, 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 2013 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 2012, 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 2013 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 2012 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 2012 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 2012 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 2012 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 2012 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, 2013, **OR** you or your spouse were disabled on or before December 31, 2012.
(You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2012. If you were not certified, you may still qualify as disabled if during 2012 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 \$3,800 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	5,320
2	10,260
3	14,820
4	19,000
5 or more	22,800

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	\$ 3,800
1	9,120
2	14,060
3	18,620
4	22,800
5 or more	26,600

* 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 \$56,220 or more, **STOP HERE.** You do not qualify for the property tax refund and cannot file Form M1PR.

If line 8 is less than \$56,220, continue with line 9.

Homeowners and Mobile Home Owners:

If line 8 is \$103,730 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 \$103,730, continue with line 11.

Renters Only— Lines 9 and 10

If you **did not** rent for any part of 2012, 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 2012 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, 2013, 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 2013. 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 2013. See the homeowner instructions on page 7 to determine line 11 if in 2012 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 2012 to 2013, and the increase was \$100 or more, you may be eligible for a special refund, regardless of your household income. You may qualify for the special refund even if you do not qualify for the regular refund (see Schedule 1 instructions on page 11).

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

Line 14 Homeowners Refund Table Amount

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

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

All Applicants— Lines 15–17

Line 16 Nongame Wildlife Fund

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

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

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

Line 17 Property Tax Refund

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

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

Line 39 To Request Direct Deposit of Your Refund

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

You can find your bank's routing number and account number on the bottom of your check.

⑆091000000⑆000000000000" 

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. Your refund may also be issued as a paper check if a portion was recaptured to pay a debt you owe or an adjustment was made to your return.

Note: Tax year 2012 is the last year you will have the option to receive your refund by paper check. Refunds will be issued via debit card or through direct deposit.

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.

You must use an account not associated with any foreign banks.

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, 2012, and on January 2, 2013, the net property tax on your home-
stead must have increased by more than 12 percent from 2012 to 2013, 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 2012 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 2013 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 (2012 column) of your Statement of Property Taxes Payable in 2013. If there is no amount on line 2, use line 5 (2012 column) of the Statement of Property Taxes Payable in 2013.

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 2011 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 2011 and 2012, 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 2011 Form M1PR instruction booklet.

- **If in 2012 you used a higher percentage for your home than you did in 2011:**

Line 18: Multiply line 1 of your 2012 Statement of Property Taxes Payable by the percentage used as your home in 2011 (from step 2 of Worksheet 2 on page 12 of the 2011 M1PR booklet).

Line 22: Enter step 3 of Worksheet 2 on page 12 of the 2011 Form M1PR instruction booklet.

- **If in 2012 you used a lower percentage for your home than you did in 2011:**

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

Line 22: Multiply line 2 of your 2013 Statement of Property Taxes Payable by the percentage used for your home in 2012 (from step 2 of Worksheet 2 on page 12).

Line 23: Multiply line 12 of your 2011 Form M1PR by the proportion your 2012 percentage used for your home is to the 2011 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 2012 CRP you received for rent paid on your mobile home lot 1 _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2013 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 2013 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 2013 column
listed on your Statement(s) of Property Taxes Payable in 2013 1 _____ .
- 2 Amount of Taxable Market Value in the 2013 column as listed on your
Statement(s) of Property Taxes Payable in 2013 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			
at least		but less than		but less than:															
				\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	
		your property tax refund is:																	
—	1,610	4	28	52	75	99	123	147	170	194	218	242	265	289	313	337			
1,610	3,210	0	13	36	60	84	108	131	155	179	203	226	250	274	298	321			
3,210	4,830	0	0	21	45	69	92	116	140	164	187	211	235	259	282	306			
4,830	6,430	0	0	6	28	51	73	96	118	141	163	186	208	231	253	276			
6,430	8,020	0	0	0	7	30	52	75	97	120	142	165	187	210	232	255			
8,020	9,640	0	0	0	0	6	28	51	73	96	118	141	163	186	208	231			
9,640	11,250	0	0	0	0	0	11	33	56	78	101	123	146	168	191	213			
11,250	12,860	0	0	0	0	0	0	5	26	47	69	90	111	132	154	175			
12,860	14,460	0	0	0	0	0	0	0	8	30	51	72	93	115	136	157			
14,460	16,060	0	0	0	0	0	0	0	0	0	20	42	63	84	105	127			
16,060	17,660	0	0	0	0	0	0	0	0	0	1	21	41	61	81	101			
17,660	19,280	0	0	0	0	0	0	0	0	0	0	0	8	28	48	68			
19,280	20,890	0	0	0	0	0	0	0	0	0	0	0	0	9	29	49			
20,890	22,490	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12			
22,490	24,090	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		
at least		but less than		but less than:													
				\$400	425	450	475	500	525	550	575	600	625	650	675	700	725
		your property tax refund is:															
—	1,610	360	384	408	432	455	479	503	527	550	574	598	622	645	669		
1,610	3,210	345	369	393	416	440	464	488	511	535	559	583	606	630	654		
3,210	4,830	330	354	377	401	425	449	472	496	520	544	567	591	615	639		
4,830	6,430	298	321	343	366	388	411	433	456	478	501	523	546	568	591		
6,430	8,020	277	300	322	345	367	390	412	435	457	480	502	525	547	570		
8,020	9,640	253	276	298	321	343	366	388	411	433	456	478	501	523	546		
9,640	11,250	236	258	281	303	326	348	371	393	416	438	461	483	506	528		
11,250	12,860	196	217	239	260	281	302	324	345	366	387	409	430	451	472		
12,860	14,460	178	200	221	242	263	285	306	327	348	370	391	412	433	455		
14,460	16,060	148	169	190	212	233	254	275	297	318	339	360	382	403	424		
16,060	17,660	121	141	161	181	201	221	241	261	281	301	321	341	361	381		
17,660	19,280	88	108	128	148	168	188	208	228	248	268	288	308	328	348		
19,280	20,890	69	89	109	129	149	169	189	209	229	249	269	289	309	329		
20,890	22,490	32	52	72	92	112	132	152	172	192	212	232	252	272	292		
22,490	24,090	0	12	31	50	69	87	106	125	144	162	181	200	219	237		
24,090	25,700	0	0	0	11	30	48	67	86	105	123	142	161	180	198		
25,700	27,310	0	0	0	0	8	27	45	64	83	102	120	139	158	177		
27,310	28,910	0	0	0	0	0	0	2	20	37	55	72	90	107	125		
28,910	30,510	0	0	0	0	0	0	0	0	0	13	30	48	65	83		
30,510	32,130	0	0	0	0	0	0	0	0	0	0	0	0	0	16		
32,130	33,730	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:													
—	1,610	693	717	740	764	788	812	835	859	883	907	930	954	978	1,002
1,610	3,210	678	701	725	749	773	796	820	844	868	891	915	939	963	986
3,210	4,830	662	686	710	734	757	781	805	829	852	876	900	924	947	971
4,830	6,430	613	636	658	681	703	726	748	771	793	816	838	861	883	906
6,430	8,020	592	615	637	660	682	705	727	750	772	795	817	840	862	885
8,020	9,640	568	591	613	636	658	681	703	726	748	771	793	816	838	861
9,640	11,250	551	573	596	618	641	663	686	708	731	753	776	798	821	843
11,250	12,860	494	515	536	557	579	600	621	642	664	685	706	727	749	770
12,860	14,460	476	497	518	540	561	582	603	625	646	667	688	710	731	752
14,460	16,060	445	467	488	509	530	552	573	594	615	637	658	679	700	722
16,060	17,660	401	421	441	461	481	501	521	541	561	581	601	621	641	661
17,660	19,280	368	388	408	428	448	468	488	508	528	548	568	588	608	628
19,280	20,890	349	369	389	409	429	449	469	489	509	529	549	569	589	609
20,890	22,490	312	332	352	372	392	412	432	452	472	492	512	532	552	572
22,490	24,090	256	275	294	312	331	350	369	387	406	425	444	462	481	500
24,090	25,700	217	236	255	273	292	311	330	348	367	386	405	423	442	461
25,700	27,310	195	214	233	252	270	289	308	327	345	364	383	402	420	439
27,310	28,910	142	160	177	195	212	230	247	265	282	300	317	335	352	370
28,910	30,510	100	118	135	153	170	188	205	223	240	258	275	293	310	328
30,510	32,130	34	51	69	86	104	121	139	156	174	191	209	226	244	261
32,130	33,730	0	0	0	16	33	51	68	86	103	121	138	156	173	191
33,730	35,340	0	0	0	0	0	0	0	9	26	42	58	74	91	107
35,340	36,950	0	0	0	0	0	0	0	0	0	0	8	24	40	56
36,950	38,550	0	0	0	0	0	0	0	0	0	0	0	0	0	4
38,550	40,150	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:													
		\$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:															
—	1,610	1,025	1,049	1,073	1,097	1,120	1,144	1,168	1,192	1,215	1,239	1,263	1,287	1,310	1,334
1,610	3,210	1,010	1,034	1,058	1,081	1,105	1,129	1,153	1,176	1,200	1,224	1,248	1,271	1,295	1,319
3,210	4,830	995	1,019	1,042	1,066	1,090	1,114	1,137	1,161	1,185	1,209	1,232	1,256	1,280	1,304
4,830	6,430	928	951	973	996	1,018	1,041	1,063	1,086	1,108	1,131	1,153	1,176	1,198	1,221
6,430	8,020	907	930	952	975	997	1,020	1,042	1,065	1,087	1,110	1,132	1,155	1,177	1,200
8,020	9,640	883	906	928	951	973	996	1,018	1,041	1,063	1,086	1,108	1,131	1,153	1,176
9,640	11,250	866	888	911	933	956	978	1,001	1,023	1,046	1,068	1,091	1,113	1,136	1,158
11,250	12,860	791	812	834	855	876	897	919	940	961	982	1,004	1,025	1,046	1,067
12,860	14,460	773	795	816	837	858	880	901	922	943	965	986	1,007	1,028	1,050
14,460	16,060	743	764	785	807	828	849	870	892	913	934	955	977	998	1,019
16,060	17,660	681	701	721	741	761	781	801	821	841	861	881	901	921	941
17,660	19,280	648	668	688	708	728	748	768	788	808	828	848	868	888	908
19,280	20,890	629	649	669	689	709	729	749	769	789	809	829	849	869	889
20,890	22,490	592	612	632	652	672	692	712	732	752	772	792	812	832	852
22,490	24,090	519	537	556	575	594	612	631	650	669	687	706	725	744	762
24,090	25,700	480	498	517	536	555	573	592	611	630	648	667	686	705	723
25,700	27,310	458	477	495	514	533	552	570	589	608	627	645	664	683	702
27,310	28,910	387	405	422	440	457	475	492	510	527	545	562	580	597	615
28,910	30,510	345	363	380	398	415	433	450	468	485	503	520	538	555	573
30,510	32,130	279	296	314	331	349	366	384	401	419	436	454	471	489	506
32,130	33,730	208	226	243	261	278	296	313	331	348	366	383	401	418	436
33,730	35,340	123	139	156	172	188	204	221	237	253	269	286	302	318	334
35,340	36,950	73	89	105	121	138	154	170	186	203	219	235	251	268	284
36,950	38,550	20	36	52	69	85	101	117	134	150	166	182	199	215	231
38,550	40,150	0	0	0	13	28	43	58	73	88	103	118	133	148	163
40,150	41,780	0	0	0	0	0	0	5	20	35	50	65	80	95	110
41,780	43,380	0	0	0	0	0	0	0	0	0	0	11	26	41	56
43,380	44,980	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:															
—	1,610	1,358	1,382	1,405	1,429	1,453	1,477	1,500	1,524	1,548	1,572	1,595	1,600	1,600	1,600		
1,610	3,210	1,343	1,366	1,390	1,414	1,438	1,461	1,485	1,509	1,533	1,556	1,580	1,600	1,600	1,600		
3,210	4,830	1,327	1,351	1,375	1,399	1,422	1,446	1,470	1,494	1,517	1,541	1,565	1,589	1,600	1,600		
4,830	6,430	1,243	1,266	1,288	1,311	1,333	1,356	1,378	1,401	1,423	1,446	1,468	1,491	1,513	1,536		
6,430	8,020	1,222	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		
8,020	9,640	1,198	1,221	1,243	1,266	1,288	1,311	1,333	1,356	1,378	1,401	1,423	1,446	1,468	1,491		
9,640	11,250	1,181	1,203	1,226	1,248	1,271	1,293	1,316	1,338	1,361	1,383	1,406	1,428	1,451	1,473		
11,250	12,860	1,089	1,110	1,131	1,152	1,174	1,195	1,216	1,237	1,259	1,280	1,301	1,322	1,344	1,365		
12,860	14,460	1,071	1,092	1,113	1,135	1,156	1,177	1,198	1,220	1,241	1,262	1,283	1,305	1,326	1,347		
14,460	16,060	1,040	1,062	1,083	1,104	1,125	1,147	1,168	1,189	1,210	1,232	1,253	1,274	1,295	1,317		
16,060	17,660	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		
17,660	19,280	928	948	968	988	1,008	1,028	1,048	1,068	1,088	1,108	1,128	1,148	1,168	1,188		
19,280	20,890	909	929	949	969	989	1,009	1,029	1,049	1,069	1,089	1,109	1,129	1,149	1,169		
20,890	22,490	872	892	912	932	952	972	992	1,012	1,032	1,052	1,072	1,092	1,112	1,132		
22,490	24,090	781	800	819	837	856	875	894	912	931	950	969	987	1,006	1,025		
24,090	25,700	742	761	780	798	817	836	855	873	892	911	930	948	967	986		
25,700	27,310	720	739	758	777	795	814	833	852	870	889	908	927	945	964		
27,310	28,910	632	650	667	685	702	720	737	755	772	790	807	825	842	860		
28,910	30,510	590	608	625	643	660	678	695	713	730	748	765	783	800	818		
30,510	32,130	524	541	559	576	594	611	629	646	664	681	699	716	734	751		
32,130	33,730	453	471	488	506	523	541	558	576	593	611	628	646	663	681		
33,730	35,340	351	367	383	399	416	432	448	464	481	497	513	529	546	562		
35,340	36,950	300	316	333	349	365	381	398	414	430	446	463	479	495	511		
36,950	38,550	247	264	280	296	312	329	345	361	377	394	410	426	442	459		
38,550	40,150	178	193	208	223	238	253	268	283	298	313	328	343	358	373		
40,150	41,780	125	140	155	170	185	200	215	230	245	260	275	290	305	320		
41,780	43,380	71	86	101	116	131	146	161	176	191	206	221	236	251	266		
43,380	44,980	14	29	44	59	74	89	104	119	134	149	164	179	194	209		
44,980	46,580	0	0	0	1	15	28	42	56	70	83	97	111	125	138		
46,580	48,190	0	0	0	0	0	0	0	1	15	28	42	56	70	83		
48,190	49,800	0	0	0	0	0	0	0	0	0	0	0	0	12	26		
49,800	51,400	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:											
—	4,830	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
4,830	6,430	1,558	1,581	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
6,430	8,020	1,537	1,560	1,582	1,600	1,600	1,600	1,600	1,600	1,600	1,600
8,020	9,640	1,513	1,536	1,558	1,581	1,600	1,600	1,600	1,600	1,600	1,600
9,640	11,250	1,496	1,518	1,541	1,563	1,586	1,600	1,600	1,600	1,600	1,600
11,250	12,860	1,386	1,407	1,429	1,450	1,471	1,492	1,514	1,535	1,556	*
12,860	14,460	1,368	1,390	1,411	1,432	1,453	1,475	1,496	1,517	1,538	*
14,460	16,060	1,338	1,359	1,380	1,402	1,423	1,444	1,465	1,487	1,508	*
16,060	17,660	1,241	1,261	1,281	1,301	1,321	1,341	1,361	1,381	1,401	*
17,660	19,280	1,208	1,228	1,248	1,268	1,288	1,308	1,328	1,348	1,368	*
19,280	20,890	1,189	1,209	1,229	1,249	1,269	1,289	1,309	1,329	1,349	*
20,890	22,490	1,152	1,172	1,192	1,212	1,232	1,252	1,272	1,292	1,312	*
22,490	24,090	1,044	1,062	1,081	1,100	1,119	1,137	1,156	1,175	1,194	*
24,090	25,700	1,005	1,023	1,042	1,061	1,080	1,098	1,117	1,136	1,155	*
25,700	27,310	983	1,002	1,020	1,039	1,058	1,077	1,095	1,114	1,133	*
27,310	28,910	877	895	912	930	947	965	982	1,000	1,017	*
28,910	30,510	835	853	870	888	905	923	940	958	975	*
30,510	32,130	769	786	804	821	839	856	874	891	909	*
32,130	33,730	698	716	733	751	768	786	803	821	838	*
33,730	35,340	578	594	611	627	643	659	676	692	708	*
35,340	36,950	528	544	560	576	593	609	625	641	658	*
36,950	38,550	475	491	507	524	540	556	572	589	605	*
38,550	40,150	388	403	418	433	448	463	478	493	508	*
40,150	41,780	335	350	365	380	395	410	425	440	455	*
41,780	43,380	281	296	311	326	341	356	371	386	401	*
43,380	44,980	224	239	254	269	284	299	314	329	344	*
44,980	46,580	152	166	180	193	207	221	235	248	262	*
46,580	48,190	97	111	125	138	152	166	180	193	207	*
48,190	49,800	40	54	67	81	95	109	122	136	150	*
49,800	51,400	8	21	33	46	58	71	83	96	108	*
51,400	53,020	0	0	5	18	30	43	55	68	80	*
53,020	54,620	0	0	0	0	2	14	27	39	52	*
54,620	56,220	0	0	0	0	0	0	0	11	24	*
56,220	& up	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Renter's Worksheet

For household incomes of \$11,250 or more with property tax of \$2,000 or more

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

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
11,250	14,460	0.013	0.85	1,600
14,460	16,060	0.014	0.85	1,600
16,060	17,660	0.014	0.80	1,600
17,660	20,890	0.015	0.80	1,600
20,890	22,490	0.016	0.80	1,600
22,490	24,090	0.017	0.75	1,600
24,090	27,310	0.018	0.75	1,600
27,310	28,910	0.019	0.70	1,600
28,910	30,510	0.020	0.70	1,600
30,510	32,130	0.022	0.70	1,600
32,130	33,730	0.024	0.70	1,600
33,730	35,340	0.026	0.65	1,600
35,340	36,950	0.027	0.65	1,600
36,950	38,550	0.028	0.65	1,600
38,550	40,150	0.029	0.60	1,600
40,150	41,780	0.030	0.60	1,600
41,780	43,380	0.031	0.60	1,600
43,380	44,980	0.032	0.60	1,600
44,980	46,580	0.033	0.55	1,450
46,580	48,190	0.034	0.55	1,290
48,190	49,800	0.035	0.55	1,120
49,800	51,400	0.035	0.50	970
51,400	53,020	0.035	0.50	810
53,020	54,620	0.035	0.50	480
54,620	56,220	0.035	0.50	160
56,220	& up	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:	your property tax refund is:																									
\$ 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			
—	\$1,600	514	535	556	578	599	620	641	663	684	705	726	748	769	790	811	833	854	875	896	918	939	960	981	1,003	
\$1,600	3,180	498	520	541	562	583	605	626	647	668	690	711	732	753	775	796	817	838	860	881	902	923	945	966	987	
3,180	4,810	480	501	522	544	565	586	607	629	650	671	692	714	735	756	777	799	820	841	862	884	905	926	947	969	
4,810	6,410	432	452	472	492	512	532	552	572	592	612	632	652	672	692	712	732	752	772	792	812	832	852	872	892	
6,410	8,000	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	749	769	789	809	829	849	869	
8,000	9,590	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744	764	784	804	824	844	
9,590	11,200	365	385	405	425	445	465	485	505	525	545	565	585	605	625	645	665	685	705	725	745	765	785	805	825	
11,200	12,790	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	756	776	796	
12,790	14,400	305	325	345	365	385	405	425	445	465	485	505	525	545	565	585	605	625	645	665	685	705	725	745	765	
14,400	16,000	271	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	
16,000	17,580	220	239	258	276	295	314	333	351	370	389	408	426	445	464	483	501	520	539	558	576	595	614	633	651	
17,580	19,210	183	202	221	240	258	277	296	315	333	352	371	390	408	427	446	465	483	502	521	540	558	577	596	615	
19,210	20,800	144	163	182	201	219	238	257	276	294	313	332	351	369	388	407	426	444	463	482	501	519	538	557	576	
20,800	22,400	119	138	157	175	194	213	232	250	269	288	307	325	344	363	382	400	419	438	457	475	494	513	532	550	
22,400	23,990	72	89	107	124	142	159	177	194	212	229	247	264	282	299	317	334	352	369	387	404	422	439	457	474	
23,990	25,590	30	47	65	82	100	117	135	152	170	187	205	222	240	257	275	292	310	327	345	362	380	397	415	432	
25,590	27,190	0	3	20	38	55	73	90	108	125	143	160	178	195	213	230	248	265	283	300	318	335	353	370	388	
27,190	28,790	0	0	0	0	8	25	41	57	73	90	106	122	138	155	171	187	203	220	236	252	268	285	301	317	
28,790	30,380	0	0	0	0	0	0	15	31	47	64	80	96	112	129	145	161	177	194	210	226	242	259	275	291	
30,380	31,980	0	0	0	0	0	0	0	5	21	38	54	70	86	103	119	135	151	168	184	200	216	233	249	265	
31,980	33,590	0	0	0	0	0	0	0	0	0	12	28	44	60	77	93	109	125	142	158	174	190	207	223	239	
33,590	35,180	0	0	0	0	0	0	0	0	0	0	0	0	12	28	45	61	77	93	110	126	142	158	175	191	
35,180	36,780	0	0	0	0	0	0	0	0	0	0	0	0	0	1	18	34	50	66	83	99	115	131	148	164	
36,780	38,370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	23	39	56	72	88	104	121	137		
38,370	39,970	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	19	36	52	68	84	
39,970	41,560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	24	40	56	
41,560	43,160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	28	
43,160	44,750	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:																							
—	\$1,600	1,024	1,045	1,066	1,088	1,109	1,130	1,151	1,173	1,194	1,215	1,236	1,258	1,279	1,300	1,321	1,343	1,364	1,385	1,406	1,428	1,449	1,470	1,491	1,513
\$1,600	3,180	1,008	1,030	1,051	1,072	1,093	1,115	1,136	1,157	1,178	1,200	1,221	1,242	1,263	1,285	1,306	1,327	1,348	1,370	1,391	1,412	1,433	1,455	1,476	1,497
3,180	4,810	990	1,011	1,032	1,054	1,075	1,096	1,117	1,139	1,160	1,181	1,202	1,224	1,245	1,266	1,287	1,309	1,330	1,351	1,372	1,394	1,415	1,436	1,457	1,479
4,810	6,410	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	1,372
6,410	8,000	889	909	929	949	969	989	1,009	1,029	1,049	1,069	1,089	1,109	1,129	1,149	1,169	1,189	1,209	1,229	1,249	1,269	1,289	1,309	1,329	1,349
8,000	9,590	864	884	904	924	944	964	984	1,004	1,024	1,044	1,064	1,084	1,104	1,124	1,144	1,164	1,184	1,204	1,224	1,244	1,264	1,284	1,304	1,324
9,590	11,200	845	865	885	905	925	945	965	985	1,005	1,025	1,045	1,065	1,085	1,105	1,125	1,145	1,165	1,185	1,205	1,225	1,245	1,265	1,285	1,305
11,200	12,790	816	836	856	876	896	916	936	956	976	996	1,016	1,036	1,056	1,076	1,096	1,116	1,136	1,156	1,176	1,196	1,216	1,236	1,256	1,276
12,790	14,400	785	805	825	845	865	885	905	925	945	965	985	1,005	1,025	1,045	1,065	1,085	1,105	1,125	1,145	1,165	1,185	1,205	1,225	1,245
14,400	16,000	751	771	791	811	831	851	871	891	911	931	951	971	991	1,011	1,031	1,051	1,071	1,091	1,111	1,131	1,151	1,171	1,191	1,211
16,000	17,580	670	689	708	726	745	764	783	801	820	839	858	876	895	914	933	951	970	989	1,008	1,026	1,045	1,064	1,083	1,101
17,580	19,210	633	652	671	690	708	727	746	765	783	802	821	840	858	877	896	915	933	952	971	990	1,008	1,027	1,046	1,065
19,210	20,800	594	613	632	651	669	688	707	726	744	763	782	801	819	838	857	876	894	913	932	951	969	988	1,007	1,026
20,800	22,400	569	588	607	625	644	663	682	700	719	738	757	775	794	813	832	850	869	888	907	925	944	963	982	1,000
22,400	23,990	492	509	527	544	562	579	597	614	632	649	667	684	702	719	737	754	772	789	807	824	842	859	877	894
23,990	25,590	450	467	485	502	520	537	555	572	590	607	625	642	660	677	695	712	730	747	765	782	800	817	835	852
25,590	27,190	405	423	440	458	475	493	510	528	545	563	580	598	615	633	650	668	685	703	720	738	755	773	790	808
27,190	28,790	333	350	366	382	398	415	431	447	463	480	496	512	528	545	561	577	593	610	626	642	658	675	691	707
28,790	30,380	307	324	340	356	372	389	405	421	437	454	470	486	502	519	535	551	567	584	600	616	632	649	665	681
30,380	31,980	281	298	314	330	346	363	379	395	411	428	444	460	476	493	509	525	541	558	574	590	606	623	639	655
31,980	33,590	255	272	288	304	320	337	353	369	385	402	418	434	450	467	483	499	515	532	548	564	580	597	613	629
33,590	35,180	207	223	240	256	272	288	305	321	337	353	370	386	402	418	435	451	467	483	500	516	532	548	565	581
35,180	36,780	180	196	213	229	245	261	278	294	310	326	343	359	375	391	408	424	440	456	473	489	505	521	538	554
36,780	38,370	153	169	186	202	218	234	251	267	283	299	316	332	348	364	381	397	413	429	446	462	478	494	511	527
38,370	39,970	101	117	133	149	166	182	198	214	231	247	263	279	296	312	328	344	361	377	393	409	426	442	458	474
39,970	41,560	73	89	105	121	138	154	170	186	203	219	235	251	268	284	300	316	333	349	365	381	398	414	430	446
41,560	43,160	45	61	77	93	110	126	142	158	175	191	207	223	240	256	272	288	305	321	337	353	370	386	402	418
43,160	44,750	17	33	49	65	82	98	114	130	147	163	179	195	212	228	244	260	277	293	309	325	342	358	374	390
44,750	46,350	0	5	21	37	54	70	86	102	119	135	151	167	184	200	216	232	249	265	281	297	314	330	346	362
46,350	47,980	0	0	0	9	25	42	58	74	90	107	123	139	155	172	188	204	220	237	253	269	285	302	318	334
47,980	49,570	0	0	0	0	0	0	0	14	30	47	63	79	95	112	128	144	160	177	193	209	225	242	258	274
49,570	51,170	0	0	0	0	0	0	0	0	1	18	34	50	66	83	99	115	131	148	164	180	196	213	229	245
51,170	52,760	0	0	0	0	0	0	0	0	0	0	5	21	37	54	70	86	102	119	135	151	167	184	200	216

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	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
at least	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than
52,760	54,360	0	0	0	0	0	0	0	0	0	0	0	8	25	41	57	73	90	106	122	138	155	171	187	
54,360	55,960	0	0	0	0	0	0	0	0	0	0	0	0	0	12	28	44	60	77	93	109	125	142	158	
55,960	57,560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51
57,560	59,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	22
59,150	60,750	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	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	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than
\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	
\$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	

If line 8, Form M1PR is:	and line 13 of Form M1PR is at least:																								
	\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	
at least	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	but less than	
—	\$1,600	1,534	1,555	1,576	1,598	1,619	1,640	1,661	1,683	1,704	1,725	1,746	1,768	1,789	1,810	1,831	1,853	1,874	1,895	1,916	1,938	1,959	1,980	2,001	2,023
\$1,600	3,180	1,518	1,540	1,561	1,582	1,603	1,625	1,646	1,667	1,688	1,710	1,731	1,752	1,773	1,795	1,816	1,837	1,858	1,880	1,901	1,922	1,943	1,965	1,986	2,007
3,180	4,810	1,500	1,521	1,542	1,564	1,585	1,606	1,627	1,649	1,670	1,691	1,712	1,734	1,755	1,776	1,797	1,819	1,840	1,861	1,882	1,904	1,925	1,946	1,967	1,989
4,810	6,410	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	1,852
6,410	8,000	1,369	1,389	1,409	1,429	1,449	1,469	1,489	1,509	1,529	1,549	1,569	1,589	1,609	1,629	1,649	1,669	1,689	1,709	1,729	1,749	1,769	1,789	1,809	1,829
8,000	9,590	1,344	1,364	1,384	1,404	1,424	1,444	1,464	1,484	1,504	1,524	1,544	1,564	1,584	1,604	1,624	1,644	1,664	1,684	1,704	1,724	1,744	1,764	1,784	1,804
9,590	11,200	1,325	1,345	1,365	1,385	1,405	1,425	1,445	1,465	1,485	1,505	1,525	1,545	1,565	1,585	1,605	1,625	1,645	1,665	1,685	1,705	1,725	1,745	1,765	1,785
11,200	12,790	1,296	1,316	1,336	1,356	1,376	1,396	1,416	1,436	1,456	1,476	1,496	1,516	1,536	1,556	1,576	1,596	1,616	1,636	1,656	1,676	1,696	1,716	1,736	1,756
12,790	14,400	1,265	1,285	1,305	1,325	1,345	1,365	1,385	1,405	1,425	1,445	1,465	1,485	1,505	1,525	1,545	1,565	1,585	1,605	1,625	1,645	1,665	1,685	1,705	1,725
14,400	16,000	1,231	1,251	1,271	1,291	1,311	1,331	1,351	1,371	1,391	1,411	1,431	1,451	1,471	1,491	1,511	1,531	1,551	1,571	1,591	1,611	1,631	1,651	1,671	1,691
16,000	17,580	1,120	1,139	1,158	1,176	1,195	1,214	1,233	1,251	1,270	1,289	1,308	1,326	1,345	1,364	1,383	1,401	1,420	1,439	1,458	1,476	1,495	1,514	1,533	1,551
17,580	19,210	1,083	1,102	1,121	1,140	1,158	1,177	1,196	1,215	1,233	1,252	1,271	1,290	1,308	1,327	1,346	1,365	1,383	1,402	1,421	1,440	1,458	1,477	1,496	1,515
19,210	20,800	1,044	1,063	1,082	1,101	1,119	1,138	1,157	1,176	1,194	1,213	1,232	1,251	1,269	1,288	1,307	1,326	1,344	1,363	1,382	1,401	1,419	1,438	1,457	1,476
20,800	22,400	1,019	1,038	1,057	1,075	1,094	1,113	1,132	1,150	1,169	1,188	1,207	1,225	1,244	1,263	1,282	1,300	1,319	1,338	1,357	1,375	1,394	1,413	1,432	1,450
22,400	23,990	912	929	947	964	982	999	1,017	1,034	1,052	1,069	1,087	1,104	1,122	1,139	1,157	1,174	1,192	1,209	1,227	1,244	1,262	1,279	1,297	1,314
23,990	25,590	870	887	905	922	940	957	975	992	1,010	1,027	1,045	1,062	1,080	1,097	1,115	1,132	1,150	1,167	1,185	1,202	1,220	1,237	1,255	1,272
25,590	27,190	825	843	860	878	895	913	930	948	965	983	1,000	1,018	1,035	1,053	1,070	1,088	1,105	1,123	1,140	1,158	1,175	1,193	1,210	1,228

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	\$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
55,960	57,560	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	756	771	
57,560	59,150	397	412	427	442	457	472	487	502	517	532	547	562	577	592	607	622	637	652	667	682	697	712	727	742	
59,150	60,750	368	383	398	413	428	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	
60,750	62,340	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	580	595	610	625	640	655	670	685	
62,340	63,960	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	641	656	
63,960	65,560	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519	534	549	
65,560	67,150	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	
67,150	68,750	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	
68,750	70,340	112	127	142	157	172	187	202	217	232	247	262	277	292	307	322	337	352	367	382	397	412	427	442	457	
70,340	71,960	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	
71,960	73,550	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220	235	250	265	
73,550	75,150	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141	156	171	186	201	216	231	
75,150	76,740	0	0	0	0	0	0	0	0	0	0	3	18	33	48	63	78	93	108	123	138	153	168	183	198	
76,740	78,340	0	0	0	0	0	0	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	
78,340	79,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130		
79,960	81,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	22	37	52	67	82	97	
81,550	83,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	18	33	48	63	
83,150	84,740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	30	
84,740	86,340	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: 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	& over	
—	\$1,600	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
\$1,600	3,180	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
3,180	4,810	2,520	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
4,810	6,410	2,352	2,372	2,392	2,412	2,432	2,452	2,472	2,492	2,512	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
6,410	8,000	2,329	2,349	2,369	2,389	2,409	2,429	2,449	2,469	2,489	2,509	2,529	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
8,000	9,590	2,304	2,324	2,344	2,364	2,384	2,404	2,424	2,444	2,464	2,484	2,504	2,524	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
9,590	11,200	2,285	2,305	2,325	2,345	2,365	2,385	2,405	2,425	2,445	2,465	2,485	2,505	2,525	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
11,200	12,790	2,256	2,276	2,296	2,316	2,336	2,356	2,376	2,396	2,416	2,436	2,456	2,476	2,496	2,516	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530
12,790	14,400	2,225	2,245	2,265	2,285	2,305	2,325	2,345	2,365	2,385	2,405	2,425	2,445	2,465	2,485	2,505	2,525	2,530	2,530	2,530	2,530	2,530	2,530	2,530
14,400	16,000	2,191	2,211	2,231	2,251	2,271	2,291	2,311	2,331	2,351	2,371	2,391	2,411	2,431	2,451	2,471	2,491	2,511	2,530	2,530	2,530	2,530	2,530	2,530

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	\$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	your property tax refund is:	\$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
16,000	17,580	2,020	2,039	2,058	2,076	2,095	2,114	2,133	2,151	2,170	2,189	2,208	2,226	2,245	2,264	2,283	2,301	2,320	2,339	2,358	2,376	*
17,580	19,210	1,983	2,002	2,021	2,040	2,058	2,077	2,096	2,115	2,133	2,152	2,171	2,190	2,208	2,227	2,246	2,265	2,283	2,302	2,321	2,340	*
19,210	20,800	1,944	1,963	1,982	2,001	2,019	2,038	2,057	2,076	2,094	2,113	2,132	2,151	2,169	2,188	2,207	2,226	2,244	2,263	2,282	2,301	*
20,800	22,400	1,919	1,938	1,957	1,975	1,994	2,013	2,032	2,050	2,069	2,088	2,107	2,125	2,144	2,163	2,182	2,200	2,219	2,238	2,257	2,275	*
22,400	23,990	1,752	1,769	1,787	1,804	1,822	1,839	1,857	1,874	1,892	1,909	1,927	1,944	1,962	1,979	1,997	2,014	2,032	2,049	2,067	2,084	*
23,990	25,590	1,710	1,727	1,745	1,762	1,780	1,797	1,815	1,832	1,850	1,867	1,885	1,902	1,920	1,937	1,955	1,972	1,990	2,007	2,025	2,042	*
25,590	27,190	1,665	1,683	1,700	1,718	1,735	1,753	1,770	1,788	1,805	1,823	1,840	1,858	1,875	1,893	1,910	1,928	1,945	1,963	1,980	1,998	*
27,190	28,790	1,503	1,520	1,536	1,552	1,568	1,585	1,601	1,617	1,633	1,650	1,666	1,682	1,698	1,715	1,731	1,747	1,763	1,780	1,796	1,812	*
28,790	30,380	1,477	1,494	1,510	1,526	1,542	1,559	1,575	1,591	1,607	1,624	1,640	1,656	1,672	1,689	1,705	1,721	1,737	1,754	1,770	1,786	*
30,380	31,980	1,451	1,468	1,484	1,500	1,516	1,533	1,549	1,565	1,581	1,598	1,614	1,630	1,646	1,663	1,679	1,695	1,711	1,728	1,744	1,760	*
31,980	33,590	1,425	1,442	1,458	1,474	1,490	1,507	1,523	1,539	1,555	1,572	1,588	1,604	1,620	1,637	1,653	1,669	1,685	1,702	1,718	1,734	*
33,590	35,180	1,377	1,393	1,410	1,426	1,442	1,458	1,475	1,491	1,507	1,523	1,540	1,556	1,572	1,588	1,605	1,621	1,637	1,653	1,670	1,686	*
35,180	36,780	1,350	1,366	1,383	1,399	1,415	1,431	1,448	1,464	1,480	1,496	1,513	1,529	1,545	1,561	1,578	1,594	1,610	1,626	1,643	1,659	*
36,780	38,370	1,323	1,339	1,356	1,372	1,388	1,404	1,421	1,437	1,453	1,469	1,486	1,502	1,518	1,534	1,551	1,567	1,583	1,599	1,616	1,632	*
38,370	39,970	1,271	1,287	1,303	1,319	1,336	1,352	1,368	1,384	1,401	1,417	1,433	1,449	1,466	1,482	1,498	1,514	1,531	1,547	1,563	1,579	*
39,970	41,560	1,243	1,259	1,275	1,291	1,308	1,324	1,340	1,356	1,373	1,389	1,405	1,421	1,438	1,454	1,470	1,486	1,503	1,519	1,535	1,551	*
41,560	43,160	1,215	1,231	1,247	1,263	1,280	1,296	1,312	1,328	1,345	1,361	1,377	1,393	1,410	1,426	1,442	1,458	1,475	1,491	1,507	1,523	*
43,160	44,750	1,187	1,203	1,219	1,235	1,252	1,268	1,284	1,300	1,317	1,333	1,349	1,365	1,382	1,398	1,414	1,430	1,447	1,463	1,479	1,495	*
44,750	46,350	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	*
46,350	47,980	1,130	1,147	1,163	1,179	1,195	1,212	1,228	1,244	1,260	1,277	1,293	1,309	1,325	1,342	1,358	1,374	1,390	1,407	1,423	1,439	*
47,980	49,570	1,070	1,087	1,103	1,119	1,135	1,152	1,168	1,184	1,200	1,217	1,233	1,249	1,265	1,282	1,298	1,314	1,330	1,347	1,363	1,379	*
49,570	51,170	1,041	1,058	1,074	1,090	1,106	1,123	1,139	1,155	1,171	1,188	1,204	1,220	1,236	1,253	1,269	1,285	1,301	1,318	1,334	1,350	*
51,170	52,760	1,012	1,029	1,045	1,061	1,077	1,094	1,110	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	*
52,760	54,360	983	1,000	1,016	1,032	1,048	1,065	1,081	1,097	1,113	1,130	1,146	1,162	1,178	1,195	1,211	1,227	1,243	1,260	1,276	1,292	*
54,360	55,960	954	970	987	1,003	1,019	1,035	1,052	1,068	1,084	1,100	1,117	1,133	1,149	1,165	1,182	1,198	1,214	1,230	1,247	1,263	*
55,960	57,560	786	801	816	831	846	861	876	891	906	921	936	951	966	981	996	1,011	1,026	1,041	1,056	1,071	*
57,560	59,150	757	772	787	802	817	832	847	862	877	892	907	922	937	952	967	982	997	1,012	1,027	1,042	*
59,150	60,750	728	743	758	773	788	803	818	833	848	863	878	893	908	923	938	953	968	983	998	1,013	*
60,750	62,340	700	715	730	745	760	775	790	805	820	835	850	865	880	895	910	925	940	955	970	985	*
62,340	63,960	671	686	701	716	731	746	761	776	791	806	821	836	851	866	881	896	911	926	941	956	*
63,960	65,560	564	579	594	609	624	639	654	669	684	699	714	729	744	759	774	789	804	819	834	849	*
65,560	67,150	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	758	773	788	803	818	*
67,150	68,750	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	758	773	788	*
68,750	70,340	472	487	502	517	532	547	562	577	592	607	622	637	652	667	682	697	712	727	742	757	*
70,340	71,960	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	*

* Use the Homeowner's Worksheet on page 26.

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		\$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
71,960	73,550	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	*
73,550	75,150	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486	501	516	531	*
75,150	76,740	213	228	243	258	273	288	303	318	333	348	363	378	393	408	423	438	453	468	483	498	*
76,740	78,340	179	194	209	224	239	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	*
78,340	79,960	145	160	175	190	205	220	235	250	265	280	295	310	325	340	355	370	385	400	415	430	*
79,960	81,550	112	127	142	157	172	187	202	217	232	247	262	277	292	307	322	337	352	367	382	397	*
81,550	83,150	78	93	108	123	138	153	168	183	198	213	228	243	258	273	288	303	318	333	348	363	*
83,150	84,740	45	60	75	90	105	120	135	150	165	180	195	210	225	240	255	270	285	300	315	330	*
84,740	86,340	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281	296	*
86,340	87,950	0	0	7	22	37	52	67	82	97	112	127	142	157	172	187	202	217	232	247	262	*
87,950	89,550	0	0	0	0	3	17	31	45	58	72	86	100	113	127	141	155	168	182	196	210	*
89,550	91,140	0	0	0	0	0	0	0	14	28	41	55	69	83	96	110	124	138	151	165	179	*
91,140	92,760	0	0	0	0	0	0	0	0	11	24	38	52	66	79	93	107	121	134	148	*	
92,760	94,360	0	0	0	0	0	0	0	0	0	7	21	35	48	62	76	90	103	117	*		
94,360	95,970	0	0	0	0	0	0	0	0	0	0	0	0	4	17	31	45	59	72	86	*	
95,970	97,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	22	35	47	*	
97,920	99,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	13	*
99,850	103,730	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
103,730	& 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 \$16,000 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
\$16,000	\$17,580	0.019	0.019	0.75
17,580	19,210	0.020	0.020	\$2,530
19,210	22,400	0.021	0.021	0.75
22,400	23,990	0.022	0.022	2,530
23,990	25,590	0.023	0.023	0.70
25,590	27,190	0.024	0.024	2,530
27,190	33,590	0.025	0.025	0.65
33,590	38,370	0.026	0.026	2,530
38,370	47,980	0.027	0.027	0.65
47,980	55,960	0.028	0.028	2,060
55,960	63,960	0.030	0.030	0.60
63,960	71,960	0.032	0.032	1,800
71,960	79,960	0.035	0.035	0.60
79,960	87,950	0.035	0.035	1,330
87,950	92,760	0.035	0.035	0.60
92,760	95,970	0.035	0.035	0.55
95,970	99,850	0.035	0.035	810
99,850	103,730	0.035	0.035	670
103,730	& up	0.035	0.035	490
				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 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.