

# 2013

## Minnesota Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund

### Forms and Instructions

#### Inside this booklet

##### ■ Form M1PR

Homestead Credit Refund  
(for Homeowners) and Renter  
Property Tax Refund

##### To check on the status of your refund:

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

# Direct Deposit. No Worries.

*Safe. Easy. Convenient. Fast.*

See page 10 for more information.

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

with  
**e-Services**

Start here:

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



## What's New

### Homestead Credit Refund (for Homeowners)

The homeowner's refund is now called the "Homestead Credit Refund" (for Homeowners).

### Household Income

All applicants may subtract some or all of their qualified retirement plan contributions from household income, see the instructions for line 33. Distributions from retirement plans that are not included on line 1, must be included in household income, see the instructions for line 5.

Minnesota did not adopt many federal tax law changes for 2013, which may impact household income. See instructions for Schedule M1NC to see if you are affected.

### Refund Amount

The refund tables have been updated. For most applicants, this will result in a larger refund. Applicants who haven't qualified for the refund in the past may now qualify.

## All Homeowners

Wait until March 2014 when you receive your Statement of Property Taxes Payable in 2014 before completing and filing your 2013 Form M1PR. Do not use your 2013 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.**

You must provide on Form M1PR the property ID number and the name of the county in which the property is located. See information above line 11.

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**2** File Form M1PR electronically at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

# Eligibility Requirements

You may be eligible for a 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, made a contribution to a qualified retirement plan, or if you or your spouse are age 65 or older or disabled.

To qualify:

- as a **renter**, your total household income for 2013 must be less than \$57,170. The maximum refund is \$2,000.
- 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, 2014. To qualify for the:
  - **Homestead Credit Refund (for Homeowners)**, your total household income for 2013 must be less than \$105,500. The maximum refund is \$2,580.
  - **special property tax refund**, you must have owned and lived in your home both on January 2, 2013, and on January 2, 2014; your net property tax on your homestead must have increased by more than 12 percent from 2013 to 2014; 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 2013.

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 2013 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 \$3,900 in 2013, and had more than 50 percent of his or her support provided by:
  - a person he or she lived with for the entire year; or
  - a parent, grandparent, child, grandchild, aunt, uncle, sibling, niece or nephew.

Additionally, you cannot claim a refund if you are a nonresident alien living in Minnesota, your gross income was less than \$3,900 and you received more than 50 percent of your support from a relative.

### • If you are a homeowner or mobile home owner:

- Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
- You must have a valid Social Security number to apply for homestead classification with the county. If you do not have a valid Social Security number or use an Individual Taxpayer Identification Number (ITIN) to file your tax return, you do not qualify for the homestead credit 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 homestead credit refund or the special refund.

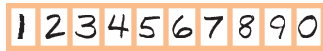
# How to Complete a Paper Form M1PR

## Form M1PR is Scannable

The Department of Revenue uses scanning equipment to capture the information from paper homestead credit refund (for homeowners) and renter 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.

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



- **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 2014, which you received in March or April of 2014 (or mid July 2014, if you are a mobile home owner). Do not use the notice of proposed property taxes you received in November 2013.

### Homeowners Claiming the Special Refund—

- If your Statement of Property Taxes Payable in 2014 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 2013. Your landlord is required by law to give you a completed 2013 CRP no later than January 31, 2014. 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, 2014, 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 2014, which you should receive in March or April of 2014 (or by mid July 2014, if you are a mobile home owner). It is *not* the notice of proposed taxes that you received in November 2013.

**Nonhomestead classification.** If the property is not classified as homestead on your property tax statement or you bought your home in 2013, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2014. 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, 2015, 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, 2014

Your 2013 Form M1PR should be mailed by, brought to, or electronically filed with the department by August 15, 2014. You will not receive a refund if your return is filed or the postmark date is after August 15, 2015.

### 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 2014 lists an amount for new improvements and/or expired exclusions, you must complete and include Worksheet 3 from page 12.

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

## When to Expect Your Refund

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

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

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

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

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

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

For information on how to electronically file your return, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

## Penalties

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

## Special Situations

### If a Person Died

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

If a person who is entitled to a property tax refund died in 2013, 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 2014, but before applying for the 2013 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 Homestead Credit Refund (for Homeowners) and Renter's 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'll need 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 2013 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 2013, mark an X in the oval box for **renter**.
- If you owned and lived in your home on January 2, 2014, mark an X in the oval box for **homeowner**.
- If you rented during 2013 and then owned and lived in your home on January 2, 2014, 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, 2014, 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, 2014, 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 2013. 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 2013. 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 2013 **but not** on January 2, 2014, you must apply for the property tax refund only as a renter. Skip lines 11–14 of Form M1PR.

If you rented during 2013 and then owned and lived in your home on January 2, 2014, follow the steps for both renters and homeowners. You must include all of your 2013 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 the worksheet for line 10 on page 9.

- 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 the worksheet for line 10 on page 9.

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 homestead credit refund (see the eligibility requirements on page 2), read the situations on this page that applied to you in 2013. 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 2013, 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 2013, 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 2014 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, 2014, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2014 Statement of Property Taxes Payable on line 11 of the Form M1PR.

**Example:** A married couple lived together from January through March of 2013. 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 homestead credit 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 2013 and then owned and lived in your home on January 2, 2014, follow the steps for both renters and homeowners. Complete lines 1–17 and 35 according to the instructions. You must include all of your 2013 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 2013, but not on January 2, 2014, 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, 2014, 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 2014 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 2013, you:

- rented out part of your home—one or more rooms or the other units of a homesteaded duplex or triplex—to others; OR
- used part of your home for business for which you claimed depreciation expenses on your home on your federal Form 1040.

Include the worksheet when you file your Form M1PR.

**Important:** Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2014 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 a 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 **Minnesota** adjusted gross income, plus types of nontaxable income (lines 2–5), minus your qualified retirement plan contribution, dependent, elderly or disabled subtraction (see Schedule 2).

**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 2013 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 2013 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 2013 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.

If you were required to prepare a recomputed federal form, use the amounts from your recomputed form.

## Line 5 Additional Nontaxable Income

Enter your total nontaxable income received in 2013 that is not included on lines 1–4. Enter the type(s) of income in the space provided on line 5.

Common examples include:

- distributions from a ROTH or traditional account not included on line 1
- 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.
- 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 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, 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 2013 for federal purposes

## Do not include on line 5:

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



# Lines 6–14

## 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 qualified retirement plan contribution, dependents, and for those age 65 or older or disabled

Determine your subtraction using schedule 2, lines 31 through 33. See the instructions on page 11.

## 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 \$57,170 or more, **STOP HERE.** You do not qualify for the property tax refund and cannot file Form M1PR.

If line 8 is less than \$57,170, continue with line 9.

### Homeowners and Mobile Home Owners:

If line 8 is \$105,500 or more, **STOP HERE.** You do not qualify for the homeowner's homestead credit 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 \$105,500, continue with line 11.

## Renters Only— Lines 9 and 10

*If you did not rent for any part of 2013, 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 2013 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.

Residents of nursing homes, adult foster care homes, intermediate care facilities or group homes, use the worksheet below.

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

## Homeowners Only— Lines 11–14

*If you did not own and live in your home on January 2, 2014, 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 2014. 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 2014. See the homeowner instructions on page 7 to determine line 11 if in 2013 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 2013 to 2014, 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 Homestead Credit Refund (for Homeowners) (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

### Homestead Credit 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 Homestead Credit Refund (for Homeowners).

### Worksheet for Line 10

#### For residents of nursing homes, adult foster care homes, intermediate care facilities or group homes

<b>A</b> Amount from line 6 of Form M1PR .....	<b>A</b> _____
<b>B</b> Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH) that was included in Step a above .....	<b>B</b> _____
<b>C</b> Subtract line Step B from Step A .....	<b>C</b> _____
<b>D</b> Total medical assistance (or Medicaid) and GAMC payments made directly to your landlord (from line A of your 2013 CRP) .	<b>D</b> _____
<b>E</b> Add Step A and Step D .....	<b>E</b> _____
<b>F</b> Divide Step C by Step E, and enter the resulting decimal .....	<b>F</b> _____
<b>G</b> Using the amounts on line 8 and line 9 of Form M1PR, find the amount to enter here from the renters refund table on pages 13–17 of the instructions .....	<b>G</b> _____
<b>H</b> Multiply Step G by Step F. Enter the result here and on line 10 of this Form M1PR .....	<b>H</b> _____

# Lines 15–17, 31–33, 35

## All Applicants— Lines 15–17

### Line 16

#### Nongame Wildlife Fund

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

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

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

### Line 17

#### Property Tax Refund

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

If you want the full amount of your refund to be directly deposited into your checking or savings account, see line 35.

### Lines 31 – 33

#### Subtraction for qualified retirement plan contribution, dependents, and for those age 65 or older or disabled

Determine your subtraction using schedule 2, lines 31 through 33. See the instructions on page 11.

### Line 35

#### 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 35.

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

⑆09 100000010 000000000000⑈  
└─── Bank's routing number ──┘ └─── Account number ───┘

The **routing number** must have nine digits.

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

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check. 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 2013 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 35, 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.

## Complete Your Return

### 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, 2013, and on January 2, 2014, the net property tax on your homestead must have increased by more than 12 percent from 2013 to 2014, 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 2013 Homestead Credit Refund (for Homeowners). 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". 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 2014 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 (2013 column) of your Statement of Property Taxes Payable in 2014. If there is no amount on line 2, use line 5 (2013 column) of the Statement of Property Taxes Payable in 2014.

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

# Schedule 1, cont.

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 2012 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 2012 and 2013, 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 2012 Form M1PR instruction booklet.

- **If in 2013 you used a higher percentage for your home than you did in 2012:**

Line 18: Multiply line 1 of your 2014 Statement of Property Taxes Payable by the percentage used as your home in 2012 (from step 2 of Worksheet 2 on page 12 of the 2012 M1PR booklet).

Line 22: Enter step 3 of Worksheet 2 on page 12 of the 2012 Form M1PR instruction booklet.

- **If in 2013 you used a lower percentage for your home than you did in 2012:**

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

Line 22: Multiply line 2 of your 2014 Statement of Property Taxes Payable by the percentage used for your home in 2013 (from step 2 of Worksheet 2 on page 12).

Line 23: Multiply line 12 of your 2012 Form M1PR by the proportion your 2013 percentage used for your home is to the 2012 percentage used for your home.

# Schedule 2

## Line 31

### Subtraction for those age 65 or older or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2013. If you were not certified, you may still qualify as disabled if during 2013 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.

## Line 32

### Dependent Subtraction

Enter the number of dependents you claimed on line 6c of federal Form 1040 or 1040A. If you did not file a federal form, enter the number of persons described as your dependent(s) who are U.S. citizens or residents of Canada or Mexico.

**Do not include yourself or your spouse** (see page 2). . . . . \_\_\_\_\_

If the number of dependents from above is:	enter on line 32, Form M1PR:
0	\$ 0
1	5,460
2	10,530
3	15,210
4	19,500
5 or more	23,400

\* 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 33

### Retirement Account Subtraction

- 1 Enter the total contributions made by you (and your spouse if filing a joint return) to a qualified retirement plan such as a 401K, 403B, IRA, Roth IRA, or 457. . . . . \$ \_\_\_\_\_
- 2 Enter \$5,500 (\$11,000 if you are filing a joint return). . . . . \$ \_\_\_\_\_
- 3 Enter the smaller of step 1 or step 2 on line 33. . . . . \$ \_\_\_\_\_

# 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 2013 CRP you received for rent paid on your mobile home lot ..... 1 \_\_\_\_\_ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2014 ..... 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 2014 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 2014 column  
listed on your Statement(s) of Property Taxes Payable in 2014 ..... 1 \_\_\_\_\_ .
- 2 Amount of Taxable Market Value in the 2014 column as listed on your  
Statement(s) of Property Taxes Payable in 2014 ..... 2 \_\_\_\_\_ .
- 3 Divide step 1 by step 2 and convert to a percentage (*round to the nearest whole percentage*).  
Enter the resulting percentage here and on line 19 of Form M1PR ..... 3 \_\_\_\_\_ %

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

## Worksheet 4

### For Calculating Capital Losses to Include on Form M1PR, Line 5

- 1 Combined net gain/loss (*line 16 of federal Schedule D*) ..... 1 \_\_\_\_\_
- 2 Short-term capital loss carryforward (*line 6 of Schedule D*). Enter as a positive number ..... 2 \_\_\_\_\_
- 3 Long-term capital loss carryforward (*line 14 of Schedule D*). Enter as a positive number ..... 3 \_\_\_\_\_
- 4 Add steps 2 and 3 (*if step 1 is a positive number, skip lines 5 and 6 and enter this amount on line 7*) ..... 4 \_\_\_\_\_
- 5 Add steps 1 and 4 ..... 5 \_\_\_\_\_
- 6 Capital loss from line 13 of Form 1040 (*allowable loss*). Enter as a positive number ..... 6 \_\_\_\_\_
- 7 Add steps 5 and 6 (*if less than zero, enter 0*). Enter the total here and include with other nontaxable income  
on line 5 of Form M1PR ..... 7 \_\_\_\_\_

# Renters Only

# Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:														
		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
		but less than:														
at least	but less than	\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
		your property tax refund is:														
—	1,620	4	28	52	75	99	123	147	170	194	218	242	265	289	313	337
1,620	3,250	0	12	36	60	84	107	131	155	179	202	226	250	274	297	321
3,250	4,910	0	0	21	44	68	92	116	139	163	187	211	234	258	282	306
4,910	6,530	0	0	5	27	50	72	95	117	140	162	185	207	230	252	275
6,530	8,160	0	0	0	6	29	51	74	96	119	141	164	186	209	231	254
8,160	9,800	0	0	0	0	4	27	49	72	94	117	139	162	184	207	229
9,800	11,440	0	0	0	0	0	9	32	54	77	99	122	144	167	189	212
11,440	13,080	0	0	0	0	0	0	3	24	45	66	88	109	130	151	173
13,080	14,710	0	0	0	0	0	0	0	6	27	48	70	91	112	133	155
14,710	16,340	0	0	0	0	0	0	0	0	0	17	38	60	81	102	123
16,340	17,960	0	0	0	0	0	0	0	0	0	0	18	38	58	78	98
17,960	19,610	0	0	0	0	0	0	0	0	0	0	0	5	25	45	65
19,610	21,240	0	0	0	0	0	0	0	0	0	0	0	0	5	25	45
21,240	22,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
22,870	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:														
		\$375	400	425	450	475	500	525	550	575	600	625	650	675	700	
		but less than:														
at least	but less than	\$400	425	450	475	500	525	550	575	600	625	650	675	700	725	
		your property tax refund is:														
—	1,620	360	384	408	432	455	479	503	527	550	574	598	622	645	669	
1,620	3,250	345	369	392	416	440	464	487	511	535	559	582	606	630	654	
3,250	4,910	329	353	377	401	424	448	472	496	519	543	567	591	614	638	
4,910	6,530	297	320	342	365	387	410	432	455	477	500	522	545	567	590	
6,530	8,160	276	299	321	344	366	389	411	434	456	479	501	524	546	569	
8,160	9,800	252	274	297	319	342	364	387	409	432	454	477	499	522	544	
9,800	11,440	234	257	279	302	324	347	369	392	414	437	459	482	504	527	
11,440	13,080	194	215	236	258	279	300	321	343	364	385	406	428	449	470	
13,080	14,710	176	197	218	240	261	282	303	325	346	367	388	410	431	452	
14,710	16,340	145	166	187	208	230	251	272	293	315	336	357	378	400	421	
16,340	17,960	118	138	158	178	198	218	238	258	278	298	318	338	358	378	
17,960	19,610	85	105	125	145	165	185	205	225	245	265	285	305	325	345	
19,610	21,240	65	85	105	125	145	165	185	205	225	245	265	285	305	325	
21,240	22,870	28	48	68	88	108	128	148	168	188	208	228	248	268	288	
22,870	24,500	0	7	26	45	64	82	101	120	139	157	176	195	214	232	
24,500	26,150	0	0	0	5	24	42	61	80	99	117	136	155	174	192	
26,150	27,780	0	0	0	0	2	20	39	58	77	95	114	133	152	170	
27,780	29,400	0	0	0	0	0	0	0	14	31	49	66	84	101	119	
29,400	31,030	0	0	0	0	0	0	0	0	6	23	41	58	76	94	
31,030	32,670	0	0	0	0	0	0	0	0	0	0	0	18	35	53	
32,670	34,300	0	0	0	0	0	0	0	0	0	0	0	0	12	30	
34,300	35,940	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
35,940	& up	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:														
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	
		but less than:														
at least	but less than	\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	
		your property tax refund is:														
—	1,620	693	717	740	764	788	812	835	859	883	907	930	954	978	1,002	
1,620	3,250	677	701	725	749	772	796	820	844	867	891	915	939	962	986	
3,250	4,910	662	686	709	733	757	781	804	828	852	876	899	923	947	971	
4,910	6,530	612	635	657	680	702	725	747	770	792	815	837	860	882	905	
6,530	8,160	591	614	636	659	681	704	726	749	771	794	816	839	861	884	
8,160	9,800	567	589	612	634	657	679	702	724	747	769	792	814	837	859	

Continued on next page.

# 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:													
9,800	11,440	549	572	594	617	639	662	684	707	729	752	774	797	819	842
11,440	13,080	491	513	534	555	576	598	619	640	661	683	704	725	746	768
13,080	14,710	473	495	516	537	558	580	601	622	643	665	686	707	728	750
14,710	16,340	442	463	485	506	527	548	570	591	612	633	655	676	697	718
16,340	17,960	398	418	438	458	478	498	518	538	558	578	598	618	638	658
17,960	19,610	365	385	405	425	445	465	485	505	525	545	565	585	605	625
19,610	21,240	345	365	385	405	425	445	465	485	505	525	545	565	585	605
21,240	22,870	308	328	348	368	388	408	428	448	468	488	508	528	548	568
22,870	24,500	251	270	289	307	326	345	364	382	401	420	439	457	476	495
24,500	26,150	211	230	249	267	286	305	324	342	361	380	399	417	436	455
26,150	27,780	189	208	227	245	264	283	302	320	339	358	377	395	414	433
27,780	29,400	136	154	171	189	206	224	241	259	276	294	311	329	346	364
29,400	31,030	93	111	128	146	163	181	198	216	233	251	268	286	303	321
31,030	32,670	70	88	105	123	140	158	175	193	210	228	245	263	280	298
32,670	34,300	47	65	82	100	117	135	152	170	187	205	222	240	257	275
34,300	35,940	23	39	55	72	88	104	120	137	153	169	185	202	218	234
35,940	37,580	1	18	34	50	66	83	99	115	131	148	164	180	196	213
37,580	39,200	0	0	13	29	45	62	78	94	110	127	143	159	175	192
39,200	40,830	0	0	0	7	22	37	52	67	82	97	112	127	142	157
40,830	42,490	0	0	0	0	3	18	33	48	63	78	93	108	123	138
42,490	44,110	0	0	0	0	0	0	13	28	43	58	73	88	103	118
44,110	45,740	0	0	0	0	0	0	0	8	23	38	53	68	83	98
45,740	47,370	0	0	0	0	0	0	0	0	4	17	31	45	59	72
47,370	49,010	0	0	0	0	0	0	0	0	0	0	13	27	41	54
49,010	50,650	0	0	0	0	0	0	0	0	0	0	0	9	22	36
50,650	52,270	0	0	0	0	0	0	0	0	0	0	0	0	4	17
52,270	& up	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:													
		\$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
at least but less than		but less than:													
		\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
		your property tax refund is:													
—	1,620	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
1,620	3,250	1,010	1,034	1,057	1,081	1,105	1,129	1,152	1,176	1,200	1,224	1,247	1,271	1,295	1,319
3,250	4,910	994	1,018	1,042	1,066	1,089	1,113	1,137	1,161	1,184	1,208	1,232	1,256	1,279	1,303
4,910	6,530	927	950	972	995	1,017	1,040	1,062	1,085	1,107	1,130	1,152	1,175	1,197	1,220
6,530	8,160	906	929	951	974	996	1,019	1,041	1,064	1,086	1,109	1,131	1,154	1,176	1,199
8,160	9,800	882	904	927	949	972	994	1,017	1,039	1,062	1,084	1,107	1,129	1,152	1,174
9,800	11,440	864	887	909	932	954	977	999	1,022	1,044	1,067	1,089	1,112	1,134	1,157
11,440	13,080	789	810	831	853	874	895	916	938	959	980	1,001	1,023	1,044	1,065
13,080	14,710	771	792	813	835	856	877	898	920	941	962	983	1,005	1,026	1,047
14,710	16,340	740	761	782	803	825	846	867	888	910	931	952	973	995	1,016
16,340	17,960	678	698	718	738	758	778	798	818	838	858	878	898	918	938
17,960	19,610	645	665	685	705	725	745	765	785	805	825	845	865	885	905
19,610	21,240	625	645	665	685	705	725	745	765	785	805	825	845	865	885
21,240	22,870	588	608	628	648	668	688	708	728	748	768	788	808	828	848
22,870	24,500	514	532	551	570	589	607	626	645	664	682	701	720	739	757
24,500	26,150	474	492	511	530	549	567	586	605	624	642	661	680	699	717
26,150	27,780	452	470	489	508	527	545	564	583	602	620	639	658	677	695
27,780	29,400	381	399	416	434	451	469	486	504	521	539	556	574	591	609
29,400	31,030	338	356	373	391	408	426	443	461	478	496	513	531	548	566
31,030	32,670	315	333	350	368	385	403	420	438	455	473	490	508	525	543
32,670	34,300	292	310	327	345	362	380	397	415	432	450	467	485	502	520
34,300	35,940	250	267	283	299	315	332	348	364	380	397	413	429	445	462
35,940	37,580	229	245	261	278	294	310	326	343	359	375	391	408	424	440

Continued on next page.

# Renters Only

# Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:															
		\$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400		
at least		but less than		but less than:													
				\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
		your property tax refund is:															
37,580	39,200	208	224	240	257	273	289	305	322	338	354	370	387	403	419		
39,200	40,830	172	187	202	217	232	247	262	277	292	307	322	337	352	367		
40,830	42,490	153	168	183	198	213	228	243	258	273	288	303	318	333	348		
42,490	44,110	133	148	163	178	193	208	223	238	253	268	283	298	313	328		
44,110	45,740	113	128	143	158	173	188	203	218	233	248	263	278	293	308		
45,740	47,370	86	100	114	127	141	155	169	182	196	210	224	237	251	265		
47,370	49,010	68	82	96	109	123	137	151	164	178	192	206	219	233	247		
49,010	50,650	50	64	77	91	105	119	132	146	160	174	187	201	215	229		
50,650	52,270	29	42	54	67	79	92	104	117	129	142	154	167	179	192		
52,270	53,910	13	25	38	50	63	75	88	100	113	125	138	150	163	175		
53,910	55,540	0	9	22	34	47	59	72	84	97	109	122	134	147	159		
55,540	57,170	0	0	5	18	30	43	55	68	80	93	105	118	130	143		
57,170	& up	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:															
		\$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:															
—	1,620	1,358	1,382	1,405	1,429	1,453	1,477	1,500	1,524	1,548	1,572	1,595	1,619	1,643	1,667		
1,620	3,250	1,342	1,366	1,390	1,414	1,437	1,461	1,485	1,509	1,532	1,556	1,580	1,604	1,627	1,651		
3,250	4,910	1,327	1,351	1,374	1,398	1,422	1,446	1,469	1,493	1,517	1,541	1,564	1,588	1,612	1,636		
4,910	6,530	1,242	1,265	1,287	1,310	1,332	1,355	1,377	1,400	1,422	1,445	1,467	1,490	1,512	1,535		
6,530	8,160	1,221	1,244	1,266	1,289	1,311	1,334	1,356	1,379	1,401	1,424	1,446	1,469	1,491	1,514		
8,160	9,800	1,197	1,219	1,242	1,264	1,287	1,309	1,332	1,354	1,377	1,399	1,422	1,444	1,467	1,489		
9,800	11,440	1,179	1,202	1,224	1,247	1,269	1,292	1,314	1,337	1,359	1,382	1,404	1,427	1,449	1,472		
11,440	13,080	1,086	1,108	1,129	1,150	1,171	1,193	1,214	1,235	1,256	1,278	1,299	1,320	1,341	1,363		
13,080	14,710	1,068	1,090	1,111	1,132	1,153	1,175	1,196	1,217	1,238	1,260	1,281	1,302	1,323	1,345		
14,710	16,340	1,037	1,058	1,080	1,101	1,122	1,143	1,165	1,186	1,207	1,228	1,250	1,271	1,292	1,313		
16,340	17,960	958	978	998	1,018	1,038	1,058	1,078	1,098	1,118	1,138	1,158	1,178	1,198	1,218		
17,960	19,610	925	945	965	985	1,005	1,025	1,045	1,065	1,085	1,105	1,125	1,145	1,165	1,185		
19,610	21,240	905	925	945	965	985	1,005	1,025	1,045	1,065	1,085	1,105	1,125	1,145	1,165		
21,240	22,870	868	888	908	928	948	968	988	1,008	1,028	1,048	1,068	1,088	1,108	1,128		
22,870	24,500	776	795	814	832	851	870	889	907	926	945	964	982	1,001	1,020		
24,500	26,150	736	755	774	792	811	830	849	867	886	905	924	942	961	980		
26,150	27,780	714	733	752	770	789	808	827	845	864	883	902	920	939	958		
27,780	29,400	626	644	661	679	696	714	731	749	766	784	801	819	836	854		
29,400	31,030	583	601	618	636	653	671	688	706	723	741	758	776	793	811		
31,030	32,670	560	578	595	613	630	648	665	683	700	718	735	753	770	788		
32,670	34,300	537	555	572	590	607	625	642	660	677	695	712	730	747	765		
34,300	35,940	478	494	510	527	543	559	575	592	608	624	640	657	673	689		
35,940	37,580	456	473	489	505	521	538	554	570	586	603	619	635	651	668		
37,580	39,200	435	452	468	484	500	517	533	549	565	582	598	614	630	647		
39,200	40,830	382	397	412	427	442	457	472	487	502	517	532	547	562	577		
40,830	42,490	363	378	393	408	423	438	453	468	483	498	513	528	543	558		
42,490	44,110	343	358	373	388	403	418	433	448	463	478	493	508	523	538		
44,110	45,740	323	338	353	368	383	398	413	428	443	458	473	488	503	518		
45,740	47,370	279	292	306	320	334	347	361	375	389	402	416	430	444	457		
47,370	49,010	261	274	288	302	316	329	343	357	371	384	398	412	426	439		
49,010	50,650	242	256	270	284	297	311	325	339	352	366	380	394	407	421		
50,650	52,270	204	217	229	242	254	267	279	292	304	317	329	342	354	367		
52,270	53,910	188	200	213	225	238	250	263	275	288	300	313	325	338	350		
53,910	55,540	172	184	197	209	222	234	247	259	272	284	297	309	322	334		
55,540	57,170	155	168	180	193	200	200	200	200	200	200	200	200	200	200		
57,170	& up	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
		but less than:								
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
		your property tax refund is:								
—	1,620	1,690	1,714	1,738	1,762	1,785	1,809	1,833	1,857	1,880
1,620	3,250	1,675	1,699	1,722	1,746	1,770	1,794	1,817	1,841	1,865
3,250	4,910	1,659	1,683	1,707	1,731	1,754	1,778	1,802	1,826	1,849
4,910	6,530	1,557	1,580	1,602	1,625	1,647	1,670	1,692	1,715	1,737
6,530	8,160	1,536	1,559	1,581	1,604	1,626	1,649	1,671	1,694	1,716
8,160	9,800	1,512	1,534	1,557	1,579	1,602	1,624	1,647	1,669	1,692
9,800	11,440	1,494	1,517	1,539	1,562	1,584	1,607	1,629	1,652	1,674
11,440	13,080	1,384	1,405	1,426	1,448	1,469	1,490	1,511	1,533	1,554
13,080	14,710	1,366	1,387	1,408	1,430	1,451	1,472	1,493	1,515	1,536
14,710	16,340	1,335	1,356	1,377	1,398	1,420	1,441	1,462	1,483	1,505
16,340	17,960	1,238	1,258	1,278	1,298	1,318	1,338	1,358	1,378	1,398
17,960	19,610	1,205	1,225	1,245	1,265	1,285	1,305	1,325	1,345	1,365
19,610	21,240	1,185	1,205	1,225	1,245	1,265	1,285	1,305	1,325	1,345
21,240	22,870	1,148	1,168	1,188	1,208	1,228	1,248	1,268	1,288	1,308
22,870	24,500	1,039	1,057	1,076	1,095	1,114	1,132	1,151	1,170	1,189
24,500	26,150	999	1,017	1,036	1,055	1,074	1,092	1,111	1,130	1,149
26,150	27,780	977	995	1,014	1,033	1,052	1,070	1,089	1,108	1,127
27,780	29,400	871	889	906	924	941	959	976	994	1,011
29,400	31,030	828	846	863	881	898	916	933	951	968
31,030	32,670	805	823	840	858	875	893	910	928	945
32,670	34,300	782	800	817	835	852	870	887	905	922
34,300	35,940	705	722	738	754	770	787	803	819	835
35,940	37,580	684	700	716	733	749	765	781	798	814
37,580	39,200	663	679	695	712	728	744	760	777	793
39,200	40,830	592	607	622	637	652	667	682	697	712
40,830	42,490	573	588	603	618	633	648	663	678	693
42,490	44,110	553	568	583	598	613	628	643	658	673
44,110	45,740	533	548	563	578	593	608	623	638	653
45,740	47,370	471	485	499	512	526	540	554	567	581
47,370	49,010	453	467	481	494	508	522	536	549	563
49,010	50,650	435	449	462	476	490	504	517	531	545
50,650	52,270	379	392	404	417	429	442	454	467	479
52,270	53,910	363	375	388	400	413	425	438	450	463
53,910	55,540	347	359	372	384	397	409	422	434	447
55,540	57,170	200	200	200	200	200	200	200	200	200
57,170	& up	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:									
at least	but less than	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
		but less than:									
		2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
		your property tax refund is:									
—	1,620	1,904	1,928	1,952	1,975	1,999	2,000	2,000	2,000	2,000	2,000
1,620	3,250	1,889	1,912	1,936	1,960	1,984	2,000	2,000	2,000	2,000	2,000
3,250	4,910	1,873	1,897	1,921	1,944	1,968	1,992	2,000	2,000	2,000	2,000
4,910	6,530	1,760	1,782	1,805	1,827	1,850	1,872	1,895	1,917	1,940	1,962
6,530	8,160	1,739	1,761	1,784	1,806	1,829	1,851	1,874	1,896	1,919	1,941
8,160	9,800	1,714	1,737	1,759	1,782	1,804	1,827	1,849	1,872	1,894	1,900
9,800	11,440	1,697	1,719	1,742	1,764	1,787	1,809	1,832	1,854	1,877	1,899
11,440	13,080	1,575	1,596	1,618	1,639	1,660	1,681	1,703	1,724	1,745	1,766
13,080	14,710	1,557	1,578	1,600	1,621	1,642	1,663	1,685	1,706	1,727	1,748
14,710	16,340	1,526	1,547	1,568	1,590	1,611	1,632	1,653	1,675	1,696	1,717
16,340	17,960	1,418	1,438	1,458	1,478	1,498	1,518	1,538	1,558	1,578	1,598
17,960	19,610	1,385	1,405	1,425	1,445	1,465	1,485	1,505	1,525	1,545	1,565
19,610	21,240	1,365	1,385	1,405	1,425	1,445	1,465	1,485	1,505	1,525	1,545
21,240	22,870	1,328	1,348	1,368	1,388	1,408	1,428	1,448	1,468	1,488	1,508
22,870	24,500	1,207	1,226	1,245	1,264	1,282	1,301	1,320	1,339	1,357	1,376
24,500	26,150	1,167	1,186	1,205	1,224	1,242	1,261	1,280	1,299	1,317	1,336
26,150	27,780	1,145	1,164	1,183	1,202	1,220	1,239	1,258	1,277	1,295	1,314
27,780	29,400	1,029	1,046	1,064	1,081	1,099	1,116	1,134	1,151	1,169	1,186
29,400	31,030	986	1,003	1,021	1,038	1,056	1,073	1,091	1,108	1,126	1,143
31,030	32,670	963	980	998	1,015	1,033	1,050	1,068	1,085	1,103	1,120



# Renters Only

# Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:									
		2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
at least	but less than	but less than:									
		2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
		your property tax refund is:									
32,670	34,300	940	957	975	992	1,010	1,027	1,045	1,062	1,080	1,097
34,300	35,940	852	868	884	900	917	933	949	965	982	998
35,940	37,580	830	846	863	879	895	911	928	944	960	976
37,580	39,200	809	825	842	858	874	890	907	923	939	955
39,200	40,830	727	742	757	772	787	802	817	832	847	862
40,830	42,490	708	723	738	753	768	783	798	813	828	843
42,490	44,110	688	703	718	733	748	763	778	793	808	823
44,110	45,740	668	683	698	713	728	743	758	773	788	803
45,740	47,370	595	609	622	636	650	664	677	691	705	719
47,370	49,010	577	591	604	618	632	646	659	673	687	701
49,010	50,650	559	572	586	600	614	627	641	655	669	682
50,650	52,270	492	504	517	529	542	554	567	579	592	604
52,270	53,910	475	488	500	513	525	538	550	563	575	588
53,910	55,540	459	472	484	497	500	500	500	500	500	500
55,540	57,170	200	200	200	200	200	200	200	200	200	200
57,170	& up	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:										
		2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500
at least	but less than	but less than:										
		2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	& over	
		your property tax refund is:										
—	4,910	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4,910	6,530	1,985	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6,530	8,160	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
8,160	11,440	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
11,440	13,080	1,788	1,809	1,830	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
13,080	14,710	1,770	1,791	1,812	1,833	1,850	1,850	1,850	1,850	1,850	1,850	1,850
14,710	16,340	1,738	1,760	1,781	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
16,340	17,960	1,618	1,638	1,658	1,678	1,698	1,718	1,738	1,750	1,750	1,750	1,750
17,960	19,610	1,585	1,605	1,625	1,645	1,665	1,685	1,700	1,700	1,700	1,700	1,700
19,610	21,240	1,565	1,585	1,605	1,625	1,645	1,665	1,685	1,700	1,700	1,700	1,700
21,240	22,870	1,528	1,548	1,568	1,588	1,608	1,628	1,648	1,650	1,650	1,650	1,650
22,870	24,500	1,395	1,414	1,432	1,451	1,470	1,489	1,507	1,526	1,545	1,564	*
24,500	26,150	1,355	1,374	1,392	1,411	1,430	1,449	1,467	1,486	1,505	1,524	*
26,150	27,780	1,333	1,352	1,370	1,389	1,408	1,427	1,445	1,464	1,483	1,502	*
27,780	29,400	1,204	1,221	1,239	1,256	1,274	1,291	1,309	1,326	1,344	1,361	*
29,400	31,030	1,161	1,178	1,196	1,213	1,231	1,248	1,266	1,283	1,301	1,318	*
31,030	32,670	1,138	1,155	1,173	1,190	1,208	1,225	1,243	1,260	1,278	1,295	*
32,670	34,300	1,115	1,132	1,150	1,167	1,185	1,202	1,220	1,237	1,255	1,272	*
34,300	35,940	1,014	1,030	1,047	1,063	1,079	1,095	1,112	1,128	1,144	1,160	*
35,940	37,580	993	1,009	1,025	1,041	1,058	1,074	1,090	1,106	1,123	1,139	*
37,580	39,200	972	988	1,004	1,020	1,037	1,053	1,069	1,085	1,102	1,118	*
39,200	40,830	877	892	907	922	937	952	967	982	997	1,012	*
40,830	42,490	858	873	888	903	918	933	948	963	978	993	*
42,490	44,110	838	853	868	883	898	913	928	943	958	973	*
44,110	45,740	818	833	848	863	878	893	908	923	938	953	*
45,740	47,370	732	746	760	774	787	801	815	829	842	856	*
47,370	49,010	714	728	742	756	769	783	797	811	824	838	*
49,010	50,650	696	710	724	737	751	765	779	792	806	820	*
50,650	52,270	617	629	642	654	667	679	692	704	717	729	*
52,270	53,910	600	613	625	638	650	663	675	688	700	713	*
53,910	55,540	500	500	500	500	500	500	500	500	500	500	500
55,540	57,170	200	200	200	200	200	200	200	200	200	200	200
57,170	& up	0	0	0	0	0	0	0	0	0	0	0

\* Use the Renter's Worksheet on page 18.

# Renter's Worksheet

**For household incomes of \$22,870 or more with property tax of \$2,500 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 below **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 below **6** \_\_\_\_\_
- 7 Multiply step 5 by step 6 . . **7** \_\_\_\_\_
- 8 Amount for this step from the table below ..... **8** \_\_\_\_\_
- 9 Amount from step 7 or step 8, whichever is less. Also enter this amount on line 10 of Form M1PR, or if you are completing Schedule 2, enter on line 37 ..... **9** \_\_\_\_\_

## Table for Renter's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
22,870	24,500	0.017	0.75	1,650
24,500	27,780	0.018	0.75	1,650
27,780	29,400	0.019	0.70	1,650
29,400	34,300	0.020	0.70	1,650
34,300	39,200	0.020	0.65	1,650
39,200	45,740	0.020	0.60	1,650
45,740	47,370	0.020	0.55	1,500
47,370	49,010	0.020	0.55	1,350
49,010	50,650	0.020	0.55	1,150
50,650	52,270	0.020	0.50	1,000
52,270	53,910	0.020	0.50	900
53,910	55,540	0.020	0.50	500
55,540	57,170	0.020	0.50	200
57,170	& up	not eligible		

# Homestead Credit Refund (for Homeowners) Table

If line 8, Form M1PR is: at least	and line 13 of Form M1PR is at least:																							
	\$ 0	25	50	75	100	125	150	175	200	225	250													
but less than	but less than:																							
	\$25	50	75	100	125	150	175	200	225	250	275													
your homestead credit refund is:																								
—	4	25	46	67	89	110	131	152	174	195	216	237	259	280	301	322	344	365	386	407	429	450	471	492
1,620	0	9	30	52	73	94	115	137	158	179	200	222	243	264	285	307	328	349	370	392	413	434	455	477
3,230	0	0	12	33	54	75	97	118	139	160	182	203	224	245	267	288	309	330	352	373	394	415	437	458
4,890	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331	351	371	391
6,520	0	0	0	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368
8,130	0	0	0	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343
9,760	0	0	0	0	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323
11,390	0	0	0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294	314
13,010	0	0	0	0	0	0	0	0	0	2	22	42	62	82	102	122	142	162	182	202	222	242	262	282
14,650	0	0	0	0	0	0	0	0	0	0	0	7	27	47	67	87	107	127	147	167	187	207	227	247
16,270	0	0	0	0	0	0	0	0	0	0	0	0	10	29	47	66	85	104	122	141	160	179	197	
17,880	0	0	0	0	0	0	0	0	0	0	0	0	0	10	29	48	66	85	104	122	141	160	179	197
19,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	23	42	60	79	98	117	135	160
21,160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	36	55	74	92	111	135
22,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	28	46	63	81	111
24,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	23	41	58	81
26,030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	35
27,660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
29,260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0





# Homestead Credit Refund (for Homeowners) Table

Form M1PR is: at least but less than	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
69,910	71,530	73,150	74,770	76,390	78,010	79,630	81,250	82,870	84,490	86,110	87,730	89,350	90,970	92,590	94,210	95,830	97,450	99,070	100,690	102,310	103,930	105,550	107,170	108,790	110,410
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Form M1PR is: at least but less than	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	2,400
1,620	1,650	1,680	1,710	1,740	1,770	1,800	1,830	1,860	1,890	1,920	1,950	1,980	2,010	2,040	2,070	2,100	2,130	2,160	2,190	2,220	2,250	2,280	2,310	2,340	2,370
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Form M1PR is: at least but less than	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	2,400
1,534	1,555	1,576	1,597	1,619	1,640	1,661	1,682	1,704	1,725	1,746	1,767	1,789	1,810	1,831	1,852	1,874	1,895	1,916	1,937	1,959	1,980	2,001	2,022	2,043	2,064
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0









# Homestead Credit Refund (for Homeowners) Table

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 homestead credit 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
17,880	19,530	1,979	1,998	2,016	2,035	2,054	2,073	2,091	2,110	2,129	2,148	2,166	2,185	2,204	2,223	2,241	2,260	2,279	2,298	2,316	2,335	*
19,530	21,160	1,954	1,973	1,992	2,010	2,029	2,048	2,067	2,085	2,104	2,123	2,142	2,160	2,179	2,198	2,217	2,235	2,254	2,273	2,292	2,310	*
21,160	22,780	1,930	1,949	1,967	1,986	2,005	2,024	2,042	2,061	2,080	2,099	2,117	2,136	2,155	2,174	2,192	2,211	2,230	2,249	2,267	2,286	*
22,780	24,400	1,778	1,796	1,813	1,831	1,848	1,866	1,883	1,901	1,918	1,936	1,953	1,971	1,988	2,006	2,023	2,041	2,058	2,076	2,093	2,111	*
24,400	26,030	1,756	1,773	1,791	1,808	1,826	1,843	1,861	1,878	1,896	1,913	1,931	1,948	1,966	1,983	2,001	2,018	2,036	2,053	2,071	2,088	*
26,030	27,660	1,733	1,750	1,768	1,785	1,803	1,820	1,838	1,855	1,873	1,890	1,908	1,925	1,943	1,960	1,978	1,995	2,013	2,030	2,048	2,065	*
27,660	29,260	1,588	1,604	1,621	1,637	1,653	1,669	1,686	1,702	1,718	1,734	1,751	1,767	1,783	1,799	1,816	1,832	1,848	1,864	1,881	1,897	*
29,260	30,880	1,567	1,583	1,600	1,616	1,632	1,648	1,665	1,681	1,697	1,713	1,730	1,746	1,762	1,778	1,795	1,811	1,827	1,843	1,860	1,876	*
30,880	32,500	1,546	1,562	1,579	1,595	1,611	1,627	1,644	1,660	1,676	1,692	1,709	1,725	1,741	1,757	1,774	1,790	1,806	1,822	1,839	1,855	*
32,500	34,160	1,525	1,541	1,557	1,574	1,590	1,606	1,622	1,639	1,655	1,671	1,687	1,704	1,720	1,736	1,752	1,769	1,785	1,801	1,817	1,834	*
34,160	35,770	1,504	1,520	1,536	1,552	1,569	1,585	1,601	1,617	1,634	1,650	1,666	1,682	1,699	1,715	1,731	1,747	1,764	1,780	1,796	1,812	*
35,770	37,390	1,483	1,499	1,515	1,531	1,548	1,564	1,580	1,596	1,613	1,629	1,645	1,661	1,678	1,694	1,710	1,726	1,743	1,759	1,775	1,791	*
37,390	39,030	1,461	1,478	1,494	1,510	1,526	1,543	1,559	1,575	1,591	1,608	1,624	1,640	1,656	1,673	1,689	1,705	1,721	1,738	1,754	1,770	*
39,030	40,650	1,440	1,456	1,473	1,489	1,505	1,521	1,538	1,554	1,570	1,586	1,603	1,619	1,635	1,651	1,668	1,684	1,700	1,716	1,733	1,749	*
40,650	42,270	1,419	1,435	1,452	1,468	1,484	1,500	1,517	1,533	1,549	1,565	1,582	1,598	1,614	1,630	1,647	1,663	1,679	1,695	1,712	1,728	*
42,270	43,890	1,398	1,414	1,431	1,447	1,463	1,479	1,496	1,512	1,528	1,544	1,561	1,577	1,593	1,609	1,626	1,642	1,658	1,674	1,691	1,707	*
43,890	45,510	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	*
45,510	47,130	1,356	1,372	1,388	1,405	1,421	1,437	1,453	1,470	1,486	1,502	1,518	1,535	1,551	1,567	1,583	1,600	1,616	1,632	1,648	1,665	*
47,130	48,790	1,335	1,351	1,367	1,383	1,400	1,416	1,432	1,448	1,465	1,481	1,497	1,513	1,530	1,546	1,562	1,578	1,595	1,611	1,627	1,643	*
48,790	50,410	1,313	1,330	1,346	1,362	1,378	1,395	1,411	1,427	1,443	1,460	1,476	1,492	1,508	1,525	1,541	1,557	1,573	1,590	1,606	1,622	*
50,410	52,030	1,292	1,309	1,325	1,341	1,357	1,374	1,390	1,406	1,422	1,439	1,455	1,471	1,487	1,504	1,520	1,536	1,552	1,569	1,585	1,601	*
52,030	53,650	1,271	1,287	1,304	1,320	1,336	1,352	1,369	1,385	1,401	1,417	1,434	1,450	1,466	1,482	1,499	1,515	1,531	1,547	1,564	1,580	*
53,650	55,270	1,250	1,266	1,283	1,299	1,315	1,331	1,348	1,364	1,380	1,396	1,413	1,429	1,445	1,461	1,478	1,494	1,510	1,526	1,543	1,559	*
55,270	56,920	1,229	1,245	1,261	1,278	1,294	1,310	1,326	1,343	1,359	1,375	1,391	1,408	1,424	1,440	1,456	1,473	1,489	1,505	1,521	1,538	*
56,920	58,540	1,115	1,130	1,145	1,160	1,175	1,190	1,205	1,220	1,235	1,250	1,265	1,280	1,295	1,310	1,325	1,340	1,355	1,370	1,385	1,400	*
58,540	60,160	1,095	1,110	1,125	1,140	1,155	1,170	1,185	1,200	1,215	1,230	1,245	1,260	1,275	1,290	1,305	1,320	1,335	1,350	1,365	1,380	*
60,160	61,780	1,076	1,091	1,106	1,121	1,136	1,151	1,166	1,181	1,196	1,211	1,226	1,241	1,256	1,271	1,286	1,301	1,316	1,331	1,346	1,361	*
61,780	63,400	1,056	1,071	1,086	1,101	1,116	1,131	1,146	1,161	1,176	1,191	1,206	1,221	1,236	1,251	1,266	1,281	1,296	1,311	1,326	1,341	*
63,400	65,050	1,037	1,052	1,067	1,082	1,097	1,112	1,127	1,142	1,157	1,172	1,187	1,202	1,217	1,232	1,247	1,262	1,277	1,292	1,307	1,322	*
65,050	66,670	978	993	1,008	1,023	1,038	1,053	1,068	1,083	1,098	1,113	1,128	1,143	1,158	1,173	1,188	1,203	1,218	1,233	1,248	1,263	*
66,670	68,290	957	972	987	1,002	1,017	1,032	1,047	1,062	1,077	1,092	1,107	1,122	1,137	1,152	1,167	1,182	1,197	1,212	1,227	1,242	*
68,290	69,910	937	952	967	982	997	1,012	1,027	1,042	1,057	1,072	1,087	1,102	1,117	1,132	1,147	1,162	1,177	1,192	1,207	1,222	*
69,910	71,530	916	931	946	961	976	991	1,006	1,021	1,036	1,051	1,066	1,081	1,096	1,111	1,126	1,141	1,156	1,171	1,186	1,201	*
71,530	73,190	896	911	926	941	956	971	986	1,001	1,016	1,031	1,046	1,061	1,076	1,091	1,106	1,121	1,136	1,151	1,166	1,181	*
73,190	74,810	831	846	861	876	891	906	921	936	951	966	981	996	1,011	1,026	1,041	1,056	1,071	1,086	1,101	1,116	*
74,810	76,430	809	824	839	854	869	884	899	914	929	944	959	974	989	1,004	1,019	1,034	1,049	1,064	1,079	1,094	*
76,430	78,050	788	803	818	833	848	863	878	893	908	923	938	953	968	983	998	1,013	1,028	1,043	1,058	1,073	*
78,050	79,670	767	782	797	812	827	842	857	872	887	902	917	932	947	962	977	992	1,007	1,022	1,037	1,052	*
79,670	81,320	745	760	775	790	805	820	835	850	865	880	895	910	925	940	955	970	985	1,000	1,015	1,030	*
81,320	82,940	674	689	704	719	734	749	764	779	794	809	824	839	854	869	884	899	914	929	944	959	*
82,940	84,560	652	667	682	697	712	727	742	757	772	787	802	817	832	847	862	877	892	907	922	937	*

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

Continued on next page.

# Homestead Credit Refund (for Homeowners) Table

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																				
at least		\$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
but less than		\$3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& over
your homestead credit refund is:		629	644	659	674	689	704	719	734	749	764	779	794	809	824	839	854	869	884	899	914	*
84,560	86,180	607	622	637	652	667	682	697	712	727	742	757	772	787	802	817	832	847	862	877	892	*
87,800	89,450	584	599	614	629	644	659	674	689	704	719	734	749	764	779	794	809	824	839	854	869	*
89,450	91,070	465	479	493	507	520	534	548	562	575	589	603	617	630	644	658	672	685	699	713	727	*
91,070	92,690	444	458	472	485	499	513	527	540	554	568	582	595	609	623	637	650	664	678	692	705	*
92,690	94,340	422	436	450	464	477	491	505	519	532	546	560	574	587	601	615	629	642	656	670	684	*
94,340	95,960	349	362	376	390	404	417	431	445	459	472	486	500	514	527	541	555	569	582	596	610	*
95,960	97,610	326	340	354	367	381	395	409	422	436	450	464	477	491	505	519	532	546	560	574	587	*
97,610	99,230	276	289	301	314	326	339	351	364	376	389	401	414	426	439	451	464	476	489	501	514	*
99,230	101,560	251	264	276	289	301	314	326	339	351	364	376	389	401	414	426	439	451	464	476	489	*
101,560	102,470	231	244	256	269	281	294	306	319	331	344	356	369	381	394	406	419	431	444	456	469	*
102,470	104,090	215	228	240	253	265	278	290	303	315	328	340	353	365	378	390	403	415	428	440	453	*
104,090	105,500	196	209	221	234	246	259	271	284	296	309	321	334	346	359	371	384	396	409	421	434	*
105,500	& 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 \$14,650 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
\$14,650	16,270	0.018	0.80	2,580
16,270	17,880	0.019	0.75	2,580
17,880	22,780	0.020	0.75	2,580
22,780	27,660	0.020	0.70	2,580
27,660	39,030	0.020	0.65	2,580
39,030	56,920	0.020	0.65	2,090
56,920	65,050	0.020	0.60	1,830
65,050	73,190	0.021	0.60	1,510
73,190	81,320	0.022	0.60	1,350
81,320	89,450	0.023	0.60	1,180
89,450	94,340	0.024	0.55	1,000
94,340	97,610	0.025	0.55	830
97,610	101,560	0.025	0.50	680
101,560	105,500	0.025	0.50	500
105,500	& up		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 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 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 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 homestead credit refund or when you are due a state income tax refund, your refund will be applied to your deferred property tax total. You will be notified when a refund is used to reduce the amount of your deferred tax.

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

### Eligibility Requirements

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

- You must be at least 65 or older. If you're married, one spouse must be at least age 65 and the other spouse at least 62.
- Your total household income may not exceed \$60,000.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There must be no state or federal tax liens or judgment liens on your property.
- The total unpaid balance of debts secured by mortgages and other liens against your property cannot exceed 75 percent of the estimated market value of your homestead.

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

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



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## 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** 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 2013 and 2012 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.