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

Direct Deposit. **No Worries.** Safe. Easy. Convenient. Fast.

See page 10 for more information.



www.revenue.state.mn.us

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



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

MINNESOTA · REVENUE

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

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

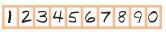
Minnesota law allows homestead status for a home occupied by a relative of the owner, if certain qualifications are met. However, neither the owner of the property nor the relative occupant may claim the homestead credit refund or the special refund.

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" (\emptyset) or "7" (7); it may be read as an "8."

- **Use whole dollars.** You must round the dollar amounts on your Form M1PR, worksheets and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts that are 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- **Leave lines blank** if they do not apply to you or if the amount is zero. Leave unused boxes blank.
- Mark an X in an oval box like this:
- **Reporting a negative amount on line 1.** If your federal adjusted gross income on line 1 is a negative amount (losses), be sure to mark an X in the oval box provided on the line (*see example below*). Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.



- **Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.
- **Do not staple or tape** any enclosures to your return. If you want to ensure that your papers stay together, use a paperclip.

	INNESOTA- REVENUE 013 Form M1PR. Homestead Credit Refund (for	201321
	omeowners) and Renter Property Tax Refund	sed bones blank. DO NOT USE STAPLES.
	Your First Name and Initial Last Name	Your Social Security Number
Ħ	If a Joint Return. Spouse's First Name and Initial Soouse's Last Name	
Print	anXfa	spouse's social security number
Please	foreign address: Current Home Address (Street, Apartment Number, Route)	Your Date of Birth
101	Mark an X if a new address:	
-	City State Zip Code	Spouse's Date of Birth
Status	Mark an X in the oval boxes Renter Homeowner Nursing Home or Adult that apply:	Owner
P	State Dections Campaign Fund. If you did not designate on your 2013 Form M1, and you want \$5 to go to candidates Republican	Your Spouse's code: code:
- ž	for state offices for campaign expenses, enter the code number for the party of your choice. This will not reduce your refund. Democratic/TamerLabor	
_		If a negative number, mark an X in ceal
	 Federal adjusted gross income (from line 37 of federal Form 1040, 	
	Ine 21 of Form 1040A, or line 4 of Form 1040EZ)	
	2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions)	
8	3 Deduction for contributions to a qualified retirement plan (add lines 28 and 32 of federal	
20	Form 1040 or from line 17 of Form 1040A). Also see line 33	
÷	4 Total welfare received, including MFIP (Minnesota Family Investment Program), MSA (Minnesota Supplemental Aid, SSI (Supplemental Security Income), GA (General Assistance) and GRH (Group Residential Housing)	
hol	5 Additional nontaxable income such as distributions from a Roth account and worker's compensation	
Household Income	benefits (see instructions). Also include adjustments from lines 15 or 19 of Schedule M1NC 5	, , , , , , , , , , , , , <u>, , , , , , </u>
ž	6 Add lines 1 through 5. If your income is less than the rent you paid, enclose an explanation 6	
	7 Dependent, elderly and retirement contribution subtraction (from line 34)	
_	8 Total household income. Subtract line 7 from line 6 (if result is zero or less, leave blank) 8	
g	9 Renters: Line 3 of your 2013 Certificate(s) of Rent Paid (CRP).	
enters	Continue with line 10; this amount is not your refund (enclose your CRPs)	
ž	10 Renters: Using the amounts on line 8 and line 9, find the amount to enter nere from the renters refund table in the instructions. Continue with line 15	
_	ALL HOMEOWNERS: REQUIRED - Property ID number (use numbers only):	
2	County in which the property is located	
N DC	11 Property tax from line 1 of Statement of Property Taxes Payable in 2014	-00
Homeowners	(Mobile home owners: See instructions) 12 If claiming the special refund, enter amount from line 30, Schedule 1 (see instructions) 12	• • • • • • • • • • • • • • • • • • • •
£	13 Subtract line 12 from line 11 (if result is zero or less, leave blank)	
	14 Homestead credit refund: Using the amounts on line 8 and line 13, find the	
_	amount to enter here from the homeowners refund table in the instructions	• • • • • • • • • • • • • • • • • • • •
uts	15 Add lines 10, 12 and 14	.00
Applicants	16 Nongame Wildlife Fund contribution. Your refund will be reduced by this amount	••••
All A	17 YOUR REFUND. Subtract line 16 from line 15	•00
L	You must sign the second page. The direct deposit option is also on the $$9994$	second page.

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.

NOTE Enclosures

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

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

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

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

All Applicants:

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

Renters:

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

Homeowners:

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

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.

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.

Special Situations | 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 own**er. 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. 5

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
- 6 income for the time you were married and living together.

If You Divorced or Separated

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

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

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

Example: A married couple lived together from January through March of 2013. They divorced in April and rented separately from April through December. Their M1PR forms would include the following:

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
Line 1 of property tax statement Line 3 amounts on	all	none

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 nonhomestead property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion.

Lines 1-5

Line Instructions

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

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

Household Income— Lines 1–8

To apply for 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 avplanation with your Form M1PP

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 M1LS
- federally nontaxed interest and mutual fund dividends
- a reduction in your rent for caretaking responsibilities. Enter the difference between your actual rent and the amount your rent would have been if you had not been the caretaker
- housing allowance for military or clergy
- nontaxable military earned income, such as combat pay
- strike benefits
- employer paid education 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

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

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/checkoff.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.

 I: Og \ 000000 I: 0000000000"

 Bank's routing 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

F	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)							
2	Percent of your home <i>not</i> rented to others or <i>not</i> used for business 2	%						
	Multiply step 1 by step 2. Enter the result here and on line 9 (<i>renter</i>) or line 11 (<i>homeowner</i>) of Form M1PR							

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	<u> </u>
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

F	or 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 (<i>if less than zero, enter 0</i>). Enter the total here and include with other nontaxable income on line 5 of Form M1PR	7
_		

Refund Table

	and line 9	of Form	M1PR i	s at leas	at:									
e 8,	\$ 0	25	50	75	100	125 2	150 17	5 200	225	250	275	300	325	350
n M1PR is:	but less th		00	10	100	120 -	100 11	0 200	220	200	210	000	020	000
	\$25	50	75	100	125	150 :	175 20	0 225	250	275	300	325	350	375
but less					125	130 .	1/5 20	0 225	250	215	300	320	350	5/5
than	your prope	erty tax r	etund is	5:										
1.620	4	28	52	75	99	123	147 1'	70 194	218	242	265	289	313	337
														321
														306
	0	0	5	27	50	72				185	207	230	252	275
8,160	0	0	0	6	29	51	74	96 119	141	164	186	209	231	254
9,800	0	0	0	0	4	27	49	72 94	117	139	162	184	207	229
11,440	0	0	0	0	0	9	32	54 77	99	122	144	167	189	212
13,080	0	0	0	0	0	0			66	88	109	130	151	173
14,710	0	0	0	0	0	0	0	6 27		70	91	112	133	155
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α up	0	0	0	0	0	0	0	0 0	0	0	0	0	0	0
	and line 9	of Form	M1PR is	s at leas	t:									
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M1PR is:	but less th	an:												
			450	175	500	525	550	575	600	625	650	675	700	725
					500	525	550	515	000	025	030	075	100	125
than	your prope	rty tax re	etuna is											
1,620	360	384	408	432	455	479	503	527	550	574	598	622	645	669
3,250	345	369	392	416	440	464	487	511	535	559	582	606	630	654
4,910	329	353	377	401	424	448	472	496	519	543	567	591	614	638
6,530	297	320	342	365	387	410	432	455	477	500	522	545	567	590
8,160	276	299	321	344	366	389	411	434	456	479	501	524	546	569
9,800	252	274	297	319	342	364	387	409	432	454	477	499	522	544
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														325
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24,500	0	7	26		100			100					268	288
,				45	64	82	101	120	139	157			268 214	288 232
26,150	0	0	0	45 5	64 24	82 42	101 61	120 80	139 99	157 117	176 136	195 155	268 214 174	288 232 192
26,150 27,780	0										176	195	214	232
		0	0	5	24	42	61	80	99	117	176 136	195 155	214 174	232 192
27,780	0	0	0 0	5 0	24 2	42 20	61 39	80 58	99 77	117 95	176 136 114	195 155 133	214 174 152	232 192 170
27,780 29,400	0 0 0	0 0 0 0	0 0 0 0	5 0 0 0 0	24 2 0 0 0	42 20 0 0 0	61 39 0 0	80 58 14	99 77 31 0 0	117 95 49 6 0	176 136 114 66 23 0	195 155 133 84 41 18	214 174 152 101 58 35	232 192 170 119 76 53
27,780 29,400 31,030 32,670 34,300	0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	5 0 0 0 0 0	24 2 0 0 0 0 0	42 20 0 0 0 0	61 39 0 0 0 0	80 58 14 0 0 0	99 77 31 0 0	117 95 49 6 0 0	176 136 114 66 23 0 0	195 155 133 84 41 18 0	214 174 152 101 58 35 12	232 192 170 119 76 53 30
27,780 29,400 31,030 32,670 34,300 35,940	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	5 0 0 0 0 0 0 0	24 2 0 0 0 0 0 0	42 20 0 0 0 0 0 0	61 39 0 0 0 0 0 0	80 58 14 0 0 0 0	99 77 31 0 0 0 0	117 95 49 6 0 0 0	176 136 114 66 23 0 0 0	195 155 133 84 41 18 0 0	214 174 152 101 58 35 12 0	232 192 170 119 76 53 30 7
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0 8 375 400 425 but less \$375 400 425 but less \$375 400 425 but less \$360 384 408 3,250 345 369 392</td> <td>1,620 4 28 52 75 3,250 0 12 36 60 4,910 0 0 21 44 6,530 0 0 21 44 6,530 0 0 5 27 8,160 0 0 0 6 9,800 0 0 0 0 11,440 0 0 0 0 13,080 0 0 0 0 14,710 0 0 0 0 16,340 0 0 0 0 17,960 0 0 0 0 21,240 0 0 0 0 22,870 0 0 0 0 8 1,620 360 384 408 432 9,800 225 450 450 but less than: * 16 369 392</td> <td>1,620 4 28 52 75 99 3,250 0 12 36 60 84 4,910 0 0 21 44 68 6,530 0 0 5 27 50 8,160 0 0 0 6 29 9,800 0 0 0 0 4 11,440 0 0 0 0 0 13,080 0 0 0 0 0 0 14,710 0 0 0 0 0 0 19,610 0 0 0 0 0 0 21,240 0 0 0 0 0 0 21,240 0 0 0 0 0 0 21,240 0 0 0 0 0 0 22,870 0 425 450 475 5</td> <td>1,620 4 28 52 75 99 123 3,250 0 12 36 60 84 107 4,910 0 0 21 44 68 92 6,530 0 0 5 27 50 72 8,160 0 0 0 6 29 51 9,800 0 0 0 0 4 27 11,440 0 0 0 0 9 13,080 0 0 0 0 9 13,080 0 0 0 0 0 0 0 0 0 10 12,240 0</td> <td>1,620 4 28 52 75 99 123 147 17 3,250 0 12 36 60 84 107 131 15 4,910 0 0 21 44 68 92 116 13 6,530 0 0 5 27 50 72 99 32 5 9,800 0 0 0 0 4 27 49 5 11,440 0 0 0 0 0 9 32 5 13,080 0 0 0 0 0 0 3 2 16,340 0 0 0 0 0 0 0 0 11,440 0 0 0 0 0 0 0 0 0 12 14 14 14 14 14 14 14 14 14 14 <</td> <td>1,620 4 28 52 75 99 123 147 170 194 3,250 0 12 36 60 84 107 131 155 179 4,910 0 0 21 44 68 92 116 139 163 6,530 0 0 5 27 50 72 95 117 140 8,160 0 0 0 6 29 51 74 96 119 9,800 0 0 0 0 4 27 49 72 94 1,440 0 0 0 0 0 0 32 54 77 13,080 0</td> <td>1,620 4 28 52 75 99 123 147 170 194 218 3,250 0 12 36 60 84 107 131 155 179 202 4,910 0 0 21 44 68 92 116 139 163 187 6,530 0 0 5 27 50 72 95 117 140 162 8,160 0 0 0 4 27 49 72 94 117 1,440 0 0 0 0 0 32 54 45 66 14,710 0 0 0 0 0 0 0 0 0 0 0 0 0 0 17 179 96 17 179 91 13.080 <</td> <td>1,620 4 28 52 75 99 123 147 170 194 218 242 3,250 0 12 36 60 84 107 131 155 179 202 226 4,910 0 0 21 44 68 92 116 139 163 187 211 6,530 0 0 5 27 50 72 95 117 140 162 185 8,160 0 0 0 0 4 27 49 72 94 117 139 11,440 0 0 0 0 9 32 54 77 99 122 13,080 0 0 0 0 0 3 24 45 66 88 14,710 0 0 0 0 0 0 0 0 122 13,080 0 0 0 0 0 0 0 0 0 0</td> <td>1,620 4 28 52 75 99 123 147 170 194 218 242 266 3,250 0 12 36 60 84 107 131 155 179 202 226 250 4,910 0 0 21 44 68 92 116 139 163 187 211 234 6,530 0 0 52 27 50 72 95 117 140 162 185 207 8,160 0 0 0 6 29 51 74 96 117 139 162 11,440 0 0 0 0 0 0 0 0 6 27 48 70 91 14,710 0 0 0 0 0 0 0 0 0 17 38 60 17,960 0 0 0 0 0 0 0 0 0 0 0 0</td> <td>1,200 4 28 52 99 123 147 170 194 242 265 289 3,250 0 12 36 60 84 107 131 155 179 202 226 250 274 4,910 0 0 21 44 68 92 116 139 163 187 211 234 258 6,530 0 0 5 27 50 72 95 117 140 162 185 207 230 8,160 0 0 0 6 29 51 74 96 19 141 164 186 209 32 54 77 99 162 184 11,440 0 0 0 0 0 0 0 17 38 66 88 107 131 155 179 99 122 144 167 183 38 58 13,080 0 0 0 0 0 0<td>1,620 4 28 52 75 99 123 147 170 194 218 242 265 289 313 3,250 0 12 36 60 84 107 131 155 179 202 226 250 274 297 4,910 0 0 21 44 68 92 116 139 163 187 211 234 258 282 6,530 0 0 5 27 50 72 95 117 140 162 185 207 230 232 8,160 0 0 0 6 29 51 74 96 119 1162 184 207 131 153 163 162 184 207 131 153 163 162 184 207 131 153 163 162 184 207 131 153 153 153 153 153 153 153 153 153 153 153 153</td></td>	1,6204283,2500124,910006,530008,160009,8000011,4400013,0800014,7100016,3400017,9600022,8700022,870008, M1PR is: $$375$ 400but less than $$375$ 4001,6203603843,2503453694,9103293536,5302973208,1602762999,80025227411,44023425713,08019421514,71017619716,34014516617,96011813819,6108510521,2406585	1,620 4 28 52 3,250 0 12 36 4,910 0 0 21 6,530 0 0 21 6,530 0 0 21 6,530 0 0 21 6,530 0 0 0 9,800 0 0 0 11,440 0 0 0 13,080 0 0 0 14,710 0 0 0 16,340 0 0 0 16,340 0 0 0 21,240 0 0 0 22,870 0 0 0 8 375 400 425 but less \$375 400 425 but less \$375 400 425 but less \$360 384 408 3,250 345 369 392	1,620 4 28 52 75 3,250 0 12 36 60 4,910 0 0 21 44 6,530 0 0 21 44 6,530 0 0 5 27 8,160 0 0 0 6 9,800 0 0 0 0 11,440 0 0 0 0 13,080 0 0 0 0 14,710 0 0 0 0 16,340 0 0 0 0 17,960 0 0 0 0 21,240 0 0 0 0 22,870 0 0 0 0 8 1,620 360 384 408 432 9,800 225 450 450 but less than: * 16 369 392	1,620 4 28 52 75 99 3,250 0 12 36 60 84 4,910 0 0 21 44 68 6,530 0 0 5 27 50 8,160 0 0 0 6 29 9,800 0 0 0 0 4 11,440 0 0 0 0 0 13,080 0 0 0 0 0 0 14,710 0 0 0 0 0 0 19,610 0 0 0 0 0 0 21,240 0 0 0 0 0 0 21,240 0 0 0 0 0 0 21,240 0 0 0 0 0 0 22,870 0 425 450 475 5	1,620 4 28 52 75 99 123 3,250 0 12 36 60 84 107 4,910 0 0 21 44 68 92 6,530 0 0 5 27 50 72 8,160 0 0 0 6 29 51 9,800 0 0 0 0 4 27 11,440 0 0 0 0 9 13,080 0 0 0 0 9 13,080 0 0 0 0 0 0 0 0 0 10 12,240 0	1,620 4 28 52 75 99 123 147 17 3,250 0 12 36 60 84 107 131 15 4,910 0 0 21 44 68 92 116 13 6,530 0 0 5 27 50 72 99 32 5 9,800 0 0 0 0 4 27 49 5 11,440 0 0 0 0 0 9 32 5 13,080 0 0 0 0 0 0 3 2 16,340 0 0 0 0 0 0 0 0 11,440 0 0 0 0 0 0 0 0 0 12 14 14 14 14 14 14 14 14 14 14 <	1,620 4 28 52 75 99 123 147 170 194 3,250 0 12 36 60 84 107 131 155 179 4,910 0 0 21 44 68 92 116 139 163 6,530 0 0 5 27 50 72 95 117 140 8,160 0 0 0 6 29 51 74 96 119 9,800 0 0 0 0 4 27 49 72 94 1,440 0 0 0 0 0 0 32 54 77 13,080 0	1,620 4 28 52 75 99 123 147 170 194 218 3,250 0 12 36 60 84 107 131 155 179 202 4,910 0 0 21 44 68 92 116 139 163 187 6,530 0 0 5 27 50 72 95 117 140 162 8,160 0 0 0 4 27 49 72 94 117 1,440 0 0 0 0 0 32 54 45 66 14,710 0 0 0 0 0 0 0 0 0 0 0 0 0 0 17 179 96 17 179 91 13.080 <	1,620 4 28 52 75 99 123 147 170 194 218 242 3,250 0 12 36 60 84 107 131 155 179 202 226 4,910 0 0 21 44 68 92 116 139 163 187 211 6,530 0 0 5 27 50 72 95 117 140 162 185 8,160 0 0 0 0 4 27 49 72 94 117 139 11,440 0 0 0 0 9 32 54 77 99 122 13,080 0 0 0 0 0 3 24 45 66 88 14,710 0 0 0 0 0 0 0 0 122 13,080 0 0 0 0 0 0 0 0 0 0	1,620 4 28 52 75 99 123 147 170 194 218 242 266 3,250 0 12 36 60 84 107 131 155 179 202 226 250 4,910 0 0 21 44 68 92 116 139 163 187 211 234 6,530 0 0 52 27 50 72 95 117 140 162 185 207 8,160 0 0 0 6 29 51 74 96 117 139 162 11,440 0 0 0 0 0 0 0 0 6 27 48 70 91 14,710 0 0 0 0 0 0 0 0 0 17 38 60 17,960 0 0 0 0 0 0 0 0 0 0 0 0	1,200 4 28 52 99 123 147 170 194 242 265 289 3,250 0 12 36 60 84 107 131 155 179 202 226 250 274 4,910 0 0 21 44 68 92 116 139 163 187 211 234 258 6,530 0 0 5 27 50 72 95 117 140 162 185 207 230 8,160 0 0 0 6 29 51 74 96 19 141 164 186 209 32 54 77 99 162 184 11,440 0 0 0 0 0 0 0 17 38 66 88 107 131 155 179 99 122 144 167 183 38 58 13,080 0 0 0 0 0 0 <td>1,620 4 28 52 75 99 123 147 170 194 218 242 265 289 313 3,250 0 12 36 60 84 107 131 155 179 202 226 250 274 297 4,910 0 0 21 44 68 92 116 139 163 187 211 234 258 282 6,530 0 0 5 27 50 72 95 117 140 162 185 207 230 232 8,160 0 0 0 6 29 51 74 96 119 1162 184 207 131 153 163 162 184 207 131 153 163 162 184 207 131 153 163 162 184 207 131 153 153 153 153 153 153 153 153 153 153 153 153</td>	1,620 4 28 52 75 99 123 147 170 194 218 242 265 289 313 3,250 0 12 36 60 84 107 131 155 179 202 226 250 274 297 4,910 0 0 21 44 68 92 116 139 163 187 211 234 258 282 6,530 0 0 5 27 50 72 95 117 140 162 185 207 230 232 8,160 0 0 0 6 29 51 74 96 119 1162 184 207 131 153 163 162 184 207 131 153 163 162 184 207 131 153 163 162 184 207 131 153 153 153 153 153 153 153 153 153 153 153 153

Refund Table

		and line 9	of Form	M1PR is	at least										
If line	8.	\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
	M1PR is:	but less th											,	,	,
		\$750	775	800	825	850	875	900	925	950	975	1.000	1,025	1.050	1,075
at	but less				020	000	015	500	525	550	515	1,000	1,025	1,000	1,075
least	than	your prope	erty tax re	eruna is:											
9,800	11,440	549	572	594	617	639	662	684	707	729	752	774	7 9 7	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 34	72	88	104	120	137	153	169	185	202	218	234
35,940 37,580	37,580	1	18 0	34 13	50 29	66 45	83 62	99 78	115 94	131 110	148 127	164 143	180 159	196 175	213 192
37,580	39,200 40,830	0	0	13	29 7	45 22	62 37	78 52	94 67	82	127 97	143	159	1/5	192
40,830	40,830	0	0	0	0	3	18	33	48	63	78	93	127	142	137
40,830	42,490	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												
50,050	32,270	U	0	0	0	0	0	0	0	0	0	0	0	4	17
52,270	\$2,270 & up	0	0	0	0	0	0 0	0 0	0 0	0 0	0	0	0 0	4 0	17 0
		0	0	0	0	0									
52,270	& up	0 and line 9	0 of Form	0 M1PR is	0 at least	0	0	0	0	0	0	0	0	0	0
52,270	& up	0 and line 9 \$1,075	0 of Form 1,100	0	0	0									
52,270	& up	0 and line 9	0 of Form 1,100 han:	0 M1PR is 1,125	0 at least	0	0	0 1,225	0 1,250	0	0	0	0	0	0
52,270	& up	0 and line 9 \$1,075	0 of Form 1,100	0 M1PR is	0 at least	0	0	0	0	0	0	0	0	0	0
52,270 If line 8 Form M	& up , 1 PR is:	0 and line 9 \$1,075 but less th	0 of Form 1,100 han: 1,125	0 M1PR is 1,125 1,150	0 at least 1,150 1,175	0 : 1,175	0 1,200	0 1,225	0 1,250	0 1,275	0 1,300	0 1,325	0 1,350	0 1,375	0 1,400
52,270 If line 8 Form M at	& up (1PR is: but less than	0 and line 9 \$1,075 but less th \$1,100 your prope	0 of Form 1,100 nan: 1,125 erty tax re	0 M1PR is 1,125 1,150 efund is:	0 at least 1,150 1,175	0 : 1,175 1,200	0 1,200 1,225	0 1,225 1,250	0 1,250 1,275	0 1,275 1,300	0 1,300 1,325	0 1,325 1,350	0 1,350 1,375	0 1,375 1,400	0 1,400 1,425
52,270 If line 8 Form M at	& up (1PR is: but less	0 and line 9 \$1,075 but less th \$1,100	0 of Form 1,100 han: 1,125	0 M1PR is 1,125 1,150	0 at least 1,150 1,175	0 : 1,175	0 1,200	0 1,225	0 1,250	0 1,275	0 1,300	0 1,325	0 1,350	0 1,375	0 1,400
52,270 If line 8 Form M at least 	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025	0 of Form 1,100 nan: 1,125 erty tax re 1,049	0 M1PR is 1,125 1,150 efund is: 1,073	0 at least 1,150 1,175 1,097	0 1,175 1,200 1,120	0 1,200 1,225 1,144	0 1,225 1,250 1,168	0 1,250 1,275 1,192	0 1,275 1,300 1,215	0 1,300 1,325 1,239	0 1,325 1,350 1,263	0 1,350 1,375 1,287	0 1,375 1,400 1,310	0 1,400 1,425 1,334
52,270 If line 8 Form M at least 1,620	& up (1PR is: but less than 1,620 3,250	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034	0 M1PR is 1,125 1,150 efund is: 1,073 1,057	0 at least 1,150 1,175 1,097 1,081	0 1,175 1,200 1,120 1,105	0 1,200 1,225 1,144 1,129	0 1,225 1,250 1,168 1,152	0 1,250 1,275 1,192 1,176	0 1,275 1,300 1,215 1,200	0 1,300 1,325 1,239 1,224	0 1,325 1,350 1,263 1,247	0 1,350 1,375 1,287 1,271	0 1,375 1,400 1,310 1,295	0 1,400 1,425 1,334 1,319
52,270 If line 8 Form M at least 	& up 	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906	0 of Form 1,100 han: 1,125 erty tax ro 1,049 1,034 1,018 950 929	0 M1PR is 1,125 1,150 efund is: 1,073 1,057 1,042 972 951	0 at least 1,150 1,175 1,097 1,081 1,066 995 974	0 : 1,175 1,200 1,120 1,105 1,089 1,017 996	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041	0 1,250 1,275 1,192 1,176 1,161 1,085 1,064	0 1,275 1,300 1,215 1,200 1,184	0 1,300 1,325 1,239 1,224 1,208	0 1,325 1,350 1,263 1,247 1,232	0 1,350 1,375 1,287 1,271 1,256	0 1,375 1,400 1,310 1,295 1,279	0 1,400 1,425 1,334 1,319 1,303
52,270 If line 8 Form M at least 	& up (1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882	0 of Form 1,100 han: 1,125 erty tax re 1,049 1,034 1,018 950 929 904	0 M1PR is 1,125 1,150 efund is: 1,073 1,057 1,042 972 951 927	0 at least 1,150 1,175 1,097 1,081 1,066 995 974 949	0 : 1,175 1,200 1,120 1,105 1,089 1,017 996 972	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017	0 1,250 1,275 1,192 1,176 1,161 1,085 1,064 1,039	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062	0 1,300 1,325 1,239 1,224 1,208 1,130 1,109 1,084	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107	0 1,350 1,375 1,287 1,271 1,256 1,175 1,154 1,129	0 1,375 1,400 1,205 1,279 1,177 1,176 1,152	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174
52,270 If line 8 Form M at least 	& up 	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864	0 of Form 1,100 han: 1,125 erty tax re 1,049 1,034 1,018 950 929 904 887	0 M1PR is 1,125 1,150 efund is: 1,073 1,057 1,042 972 951 927 909	0 at least 1,150 1,175 1,081 1,066 995 974 949 932	0 : 1,175 1,200 1,105 1,089 1,017 996 972 954	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089	0 1,350 1,375 1,287 1,271 1,256 1,175 1,154 1,129 1,112	0 1,375 1,400 1,205 1,279 1,176 1,152 1,134	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157
52,270 If line 8 Form M at least 	& up 	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,018 950 929 904 887 810	0 M1PR is 1,125 1,150 efund is: 1,073 1,057 1,042 972 951 927 909 831	0 at least 1,150 1,175 1,081 1,066 995 974 949 932 853	0 1,175 1,200 1,120 1,105 1,089 1,017 996 972 954 874	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001	0 1,350 1,375 1,287 1,271 1,256 1,175 1,154 1,129 1,112 1,023	0 1,375 1,400 1,295 1,279 1,176 1,152 1,134 1,044	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065
52,270 If line 8 Form M at least 	& up 	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,018 950 929 904 887 810 792	0 M1PR is 1,125 4,150 efund is: 1,073 1,057 1,042 972 951 927 909 831 813	0 at least 1,150 1,175 1,081 1,066 995 974 949 932 853 835	0 1,175 1,200 1,120 1,105 1,089 1,017 996 972 954 874 856	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959 941	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983	0 1,350 1,375 1,271 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005	0 1,375 1,400 1,295 1,279 1,176 1,152 1,134 1,044 1,026	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047
52,270 If line 8 Form M at least 	& up (1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,018 950 929 904 887 810 792 761	0 M1PR is 1,125 4,150 efund is: 1,073 1,057 1,042 972 951 927 909 831 813 782	0 at least 1,150 1,175 1,081 1,066 995 974 949 932 853 835 803	0 1,175 1,200 1,120 1,105 1,089 1,017 996 972 954 874 874 856 825	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877 846	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952	0 1,350 1,375 1,271 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973	0 1,375 1,400 1,295 1,279 1,176 1,176 1,152 1,134 1,044 1,026 995	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016
52,270 If line 8 Form M at least 	& up 	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,018 950 929 904 887 810 792 761 698	0 M1PR is 1,125 4,150 efund is: 1,073 1,057 1,042 972 951 927 909 831 813 782 718	0 at least 1,150 1,097 1,081 1,066 995 974 949 932 853 835 803 738	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877 846 778	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878	0 1,350 1,375 1,271 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 898	0 1,375 1,400 1,295 1,279 1,176 1,176 1,152 1,134 1,044 1,026 995 918	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938
52,270 If line 8 Form M at least 	& up (1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960 19,610	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,018 950 929 904 887 810 792 761 698 665	0 M1PR is 1,125 4,150 efund is: 1,073 1,057 1,042 972 951 927 909 831 813 782 718 685	0 at least 1,150 1,077 1,081 1,066 995 974 949 932 853 835 803 738 738 705	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877 846 778 778 6778	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 818 785	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838 805	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858 825	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845	0 1,350 1,375 1,271 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 898 865	0 1,375 1,400 1,295 1,279 1,176 1,176 1,152 1,134 1,044 1,026 995 918 885	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905
52,270 If line 8 Form M at least 	& up (1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 11,440 13,080 14,710 16,340 17,960 19,610 21,240	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 625	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,018 950 929 904 887 810 792 761 698 665 645	0 M1PR is 1,125 1,150 efund is: 1,073 1,057 1,042 972 951 927 909 831 813 782 718 685 665	0 at least 1,150 1,077 1,081 1,066 995 974 949 932 853 835 803 738 738 705 685	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877 846 778 745 725	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765 745	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838 805 785	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858 825 805	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845 845 825	0 1,350 1,375 1,271 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 898 865 845	0 1,375 1,400 1,295 1,279 1,176 1,176 1,152 1,134 1,044 1,026 995 918 885 865	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885
52,270 If line 8 Form M at least 	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 645 625 588	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,034 1,018 950 929 904 887 810 792 761 698 665 645 608	0 M1PR is 1,125 1,150 efund is: 1,073 1,057 1,042 972 972 951 927 909 831 813 782 718 685 665 628	0 at least 1,150 1,077 1,081 1,066 995 974 949 932 853 803 738 738 705 685 648	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705 668	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877 846 778 745 725 688	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765 745 708	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765 728	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838 805 785 748	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858 825 805 768	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845 825 788	0 1,350 1,375 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 1,005 973 898 865 845	0 1,375 1,400 1,295 1,279 1,176 1,152 1,134 1,026 995 918 885 865 828	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885 848
52,270 If line 8 Form M at least 	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 625 588 514	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,018 950 929 904 887 810 792 761 698 665 645	0 M1PR is 1,125 1,150 efund is: 1,073 1,057 1,042 972 972 951 927 909 831 813 782 718 685 665 628 551	0 at least 1,150 1,077 1,081 1,066 995 974 949 932 853 835 803 738 738 705 685 648 570	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877 895 877 846 778 725 688 607	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765 745	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838 805 785 748 664	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 980 991 858 825 805 768 682	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845 825 788 845 825 788 701	0 1,350 1,375 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 1,005 973 898 865 845 845 808	0 1,375 1,400 1,295 1,279 1,176 1,176 1,152 1,134 1,044 1,026 995 918 885 865	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885 848 757
52,270 If line 8 Form M at least — 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960 19,610 21,240 22,870 24,500	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 645 625 588	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,034 1,034 1,038 950 929 904 887 810 792 761 698 665 645 608 532	0 M1PR is 1,125 1,150 efund is: 1,073 1,057 1,042 972 972 951 927 909 831 813 782 718 685 665 628	0 at least 1,150 1,077 1,081 1,066 995 974 949 932 853 803 738 738 705 685 648	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705 668 589	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877 846 778 745 725 688	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765 745 708 626	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765 728 645	0 1,275 1,300 1,215 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838 805 785 748	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858 825 805 768	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845 825 788	0 1,350 1,375 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 1,005 973 898 865 845	0 1,375 1,400 1,295 1,279 1,176 1,176 1,152 1,134 1,026 995 918 885 865 828 739	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885 848
52,270 If line 8 Form M at least 	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 625 588 514 474	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,034 1,034 950 929 904 887 810 792 761 698 665 645 608 532 492	0 M1PR is 1,125 1,125 efund is: 1,073 1,057 1,042 972 972 951 927 909 831 813 782 718 685 665 628 551 511	0 at least 1,150 1,097 1,081 1,066 995 974 949 932 853 803 738 705 685 648 570 530	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705 668 589 549	0 1,200 1,225 1,144 1,129 1,113 1,040 1,019 994 977 895 877 895 877 846 778 775 846 778 725 688 607 567	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765 745 708 626 586	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765 728 645 605	0 1,275 1,300 1,125 1,200 1,184 1,007 1,086 1,062 1,044 959 941 959 941 910 838 805 785 748 664 624	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858 825 805 768 682 642	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845 825 788 845 825 788 701 661	0 1,350 1,375 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 1,102 1,023 1,005 8,08 8,05 8,05 8,05 8,05 8,05 8,05	0 1,375 1,400 1,295 1,279 1,176 1,172 1,176 1,152 1,134 1,024 1,026 995 918 885 865 828 865 828 739	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885 848 757 717
52,270 If line 8 Form M at least 	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 625 588 514 474	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,014 950 929 904 887 810 792 761 698 665 645 608 532 492 470	0 M1PR is 1,125 1,125 efund is: 1,073 1,057 1,042 972 909 831 813 782 718 685 665 628 551 511 489	0 at least 1,150 1,097 1,081 1,066 995 974 949 932 853 803 738 705 685 648 570 530 508	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705 668 589 549 549	0 1,200 1,125 1,144 1,129 1,113 1,040 1,019 994 977 895 8777 875 875 875 875 875 875 875 875 8	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765 745 708 626 586 586	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765 728 645 605 583	0 1,275 1,300 1,125 1,200 1,184 1,107 1,086 1,062 1,044 959 941 959 941 910 838 805 785 748 664 624 602	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,1067 980 962 931 858 805 768 805 768 682 642 620	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845 825 788 845 825 788 845 825 788 845	0 1,350 1,375 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 1,102 1,023 1,005 8,08 8,05 8,05 8,05 8,05 8,05 8,05	0 1,375 1,400 1,295 1,279 1,176 1,176 1,152 1,134 1,024 1,026 995 918 885 865 828 885 865 828 739 699	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885 848 757 717 695
52,270 If line 8 Form M at least 	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 625 588 514 474 452 381	0 of Form 1,100 nan: 1,125 erty tax ru 1,049 1,034 1,034 1,034 950 929 904 887 810 792 761 698 665 645 608 532 492 470 399	0 M1PR is 1,125 1,125 efund is: 1,073 1,057 1,042 972 909 831 813 782 718 685 665 628 551 511 489 416	0 at least 1,150 1,077 1,081 1,066 995 974 949 932 853 803 738 705 685 648 570 530 530 508 434	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705 668 589 549 549 549	0 1,200 1,125 1,144 1,129 1,113 1,040 1,019 994 977 895 8777 895 8777 886 775 877 846 778 725 688 607 567 545 469	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765 745 708 626 586 586 586	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765 728 645 605 583 504	0 1,275 1,300 1,121 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838 805 785 748 664 624 602 521	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858 805 768 805 768 682 642 620 539	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788	0 1,350 1,375 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 1,005 973 1,005 8,08 8,05 8,05 8,05 8,05 8,05 8,05	0 1,375 1,400 1,295 1,279 1,127 1,176 1,152 1,134 1,024 1,026 995 885 885 885 885 828 739 699 677 591	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885 848 757 717 695 609
52,270 If line 8 Form M at least 	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 625 588 514 474 452 381 338	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,034 1,034 1,034 1,034 1,034 1,034 1,039 929 904 887 810 792 761 698 665 645 608 532 492 470 399 3356	0 M1PR is 1,125 1,125 efund is: 1,073 1,057 1,042 972 909 831 813 782 718 685 665 628 551 511 489 416 373	0 at least 1,150 1,077 1,081 1,066 995 974 949 932 853 803 738 738 705 685 685 648 570 530 530 508 434 391	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705 668 589 549 549 549 549	0 1,200 1,125 1,144 1,129 1,113 1,040 1,019 994 977 895 8777 895 8777 886 775 877 846 778 725 688 607 567 545 688 607 545 545	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 765 745 708 626 586 586 586 586 443	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765 728 645 605 583 504 461	0 1,275 1,300 1,121 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838 805 785 748 664 624 602 521 478	0 1,300 1,325 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858 805 768 805 768 682 642 620 539 496	0 1,325 1,350 1,263 1,247 1,232 1,131 1,107 1,089 1,001 983 952 878 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788 661 661 663 9556 513	0 1,350 1,375 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 1,005 973 1,005 973 8,08 8,05 8,05 8,05 8,05 8,05 8,05 8,05	0 1,375 1,400 1,295 1,279 1,127 1,176 1,152 1,134 1,026 995 885 885 885 885 885 828 739 699 677 591 548	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885 848 757 717 695 609 566
52,270 If line 8 Form M at least 	& up	0 and line 9 \$1,075 but less th \$1,100 your prope 1,025 1,010 994 927 906 882 864 789 771 740 678 645 625 588 514 474 474 452 381 338 315	0 of Form 1,100 nan: 1,125 erty tax ro 1,049 1,034 1,018 950 929 904 887 810 792 761 698 665 645 608 532 492 470 399 356 333	0 M1PR is 1,125 1,125 efund is: 1,073 1,057 1,042 972 909 831 813 782 718 685 665 628 551 511 489 416 373 350	0 at least 1,150 1,077 1,081 1,066 995 974 949 932 853 803 738 705 685 685 648 570 530 530 508 434 391 368	0 1,175 1,200 1,105 1,089 1,017 996 972 954 874 856 825 758 725 705 668 589 549 549 549 549 549	0 1,200 1,125 1,144 1,129 1,113 1,040 1,019 994 977 895 8777 895 8777 886 775 887 725 688 607 567 565 545 469 426 403	0 1,225 1,250 1,168 1,152 1,137 1,062 1,041 1,017 999 916 898 867 798 705 708 626 586 586 586 586 443 420	0 1,250 1,275 1,176 1,161 1,085 1,064 1,039 1,022 938 920 888 818 785 765 728 888 818 785 765 728 645 605 583 504 461 438	0 1,275 1,300 1,121 1,200 1,184 1,107 1,086 1,062 1,044 959 941 910 838 805 785 748 805 785 748 664 624 602 521 478 455	0 1,300 1,239 1,224 1,208 1,130 1,109 1,084 1,067 980 962 931 858 805 768 805 768 682 642 620 539 496 473	0 1,325 1,350 1,263 1,247 1,232 1,152 1,131 1,107 1,089 1,001 983 952 878 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788 845 825 788 701 661 639 556 513 490	0 1,350 1,375 1,271 1,271 1,256 1,175 1,154 1,129 1,112 1,023 1,005 973 1,005 973 1,005 973 8,08 1,005 973 1,005 1,129 1	0 1,375 1,400 1,295 1,279 1,127 1,176 1,152 1,134 1,026 995 885 885 885 885 885 885 828 739 699 677 591 548 525	0 1,400 1,425 1,334 1,319 1,303 1,220 1,199 1,174 1,157 1,065 1,047 1,016 938 905 885 848 757 717 695 609 566 543

Continued on next page.

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		and line 9	of Form	M1PR is	at least										
If line	8.	\$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
	M1PR is:	but less th	,	, -	,	, -	,	, -	,	, -	,	,	,	,	,
		\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
at least	but less than	your prope				1,200	1,220	1,200	1,210	1,000	1,020	1,000	1,010	1,100	1,120
icast	than	Jour prope	ity tax i	oruna io.											
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	44,110 45,740	133 113	148 128	163 143	178 158	193 173	208 188	223 203	238 218	253 233	268 248	283 263	298 278	313 293	328 308
45,740	47,370	86	120	143	138	173	155	169	182	196	240	203	278	251	265
47,370	49,010	68	82	96	109	123	133	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
		and line 9	of Form	M1PR is	at least	:									
If line	- /	\$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
Form N	M1PR is:	but less th	an:												
at	but less	\$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
least	than	your prope				,	,	,	,	,	,	,	, -	,	, -
_	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	4,910 6,530	1,327 1,242	1,351 1,265	1,374 1,287	1,398 1,310	1,422 1,332	1,446 1,355	1,469 1,377	1,493 1,400	1,517 1,422	1,541 1,445	1,564 1,467	1,588 1,490	1,612 1,512	1,636 1,535
6,530	8,160	1,242	1,205	1,266	1,289	1,311	1,334	1,356	1,400	1,422	1,424	1,446	1,469	1,312	1,535
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	958 925	978 945	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	19,610 21,240	925	945 925	965 945	985 965	1,005 985	1,025 1,005	1,045 1,025	1,065 1,045	1,085 1,065	1,105 1,085	1,125 1,105	1,145 1,125	1,165 1,145	1,185 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	31,030 32,670	583 560	601 578	618 595	636 613	653 630	671	688 665	706 683	723 700	741	758 735	776	793	811 788
31,030	32,670 34,300	537	578	595 572	590	630 607	648 625	665 642	683 660	700 677	718 695	735	753 730	770 747	788
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	45,740 47,370	323 279	338 292	353 306	368 320	383 334	398 347	413 361	428 375	443 389	458 402	473 416	488 430	503 444	518 457
45,740	49,010	2/9	292	288	302	316	329	343	357	371	384	398	430	444	437
49,010	50,650	242	274	200	284	297	311	325	339	352	366	380	394	420	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

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	If line 8, Fe	orm M1PR is:	and line 9 of Fo									
	,		\$1,775 but less than:	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	
	at least	but less than	\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	
		1 (20)	your property ta			1 762	1 705	1 900	1 022	1 957	1 000	
	1,620	1,620 3,250	1,690 1,675	1,714 1,699	1,738 1,722	1,762 1,746	1,785 1,770	1,809 1,794	1,833 1,817	1,857 1,841	1,880 1,865	
	3,250	4,910	1,659	1,683	1,707	1,740	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	840 817	858 835	875 852	893 870	910 887	928 905	945	
	32,670 34,300	34,300 35,940	782 705	800 722	738	835 754	852 770	870 787	887 803	905 819	922 835	
	35,940	37,580	684	722	738	734	749	765	781	798	835	
	37,580	39,200	663	679	695	733	749	703	760	798	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	200	
	57,170	& up	0	200 0	200 0			200 0	200 0	200 0	200 0	
			0 and line 9 of Fe	0 orm M1PR i	0 s at least:	200 0	200 0	0	0	0	0	0.005
	lf line 8, F	& up Form M1PR is:	0 and line 9 of Fe 2,000	0	0	200	200					2,225
	If line 8, F	& up Form M1PR is: but less	0 and line 9 of Fo 2,000 but less than:	0 0rm M1PR i 2,025	0 s at least: 2,050	200 0 2,075	200 0 2,100	0 2,125	0 2,150	0 2,175	0 2,200	
	lf line 8, F	& up Form M1PR is:	0 and line 9 of Fe 2,000	0 000000000000000000000000000000000000	0 s at least: 2,050 2,075	200 0	200 0	0	0	0	0	2,225 2,250
	If line 8, F at least	& up Form M1PR is: but less than	0 and line 9 of Fo 2,000 but less than: 2,025 your property t	0 0rm M1PR i 2,025 2,050 ax refund is	0 s at least: 2,050 2,075 ::	200 0 2,075 2,100	200 0 2,100 2,125	0 2,125 2,150	0 2,150 2,175	0 2,175 2,200	0 2,200 2,225	2,250
	If line 8, F at least	& up Form M1PR is: but less than 1,620	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904	0 000000000000000000000000000000000000	0 s at least: 2,050 2,075 s: 1,952	200 0 2,075 2,100 1,975	200 0 2,100 2,125 1,999	0 2,125 2,150 2,000	0 2,150 2,175 2,000	0 2,175 2,200 2,000	0 2,200 2,225 2,000	2,250 2,000
	If line 8, F at least 1,620	& up Form M1PR is: but less than 1,620 3,250	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889	0 0rm M1PR i 2,025 2,050 ax refund is	0 s at least: 2,050 2,075 : 1,952 1,936	200 0 2,075 2,100	200 0 2,100 2,125	0 2,125 2,150	0 2,150 2,175	0 2,175 2,200	0 2,200 2,225	2,250 2,000 2,000
	If line 8, F at least	& up Form M1PR is: but less than 1,620	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904	0 0 mm M1PR i 2,025 2,050 ax refund is 1,928 1,912	0 s at least: 2,050 2,075 s: 1,952	200 0 2,075 2,100 1,975 1,960	200 0 2,100 2,125 1,999 1,984	0 2,125 2,150 2,000 2,000	0 2,150 2,175 2,000 2,000	0 2,175 2,200 2,000 2,000	0 2,200 2,225 2,000 2,000	2,250 2,000
	If line 8, F at least 1,620 3,250	& up Form M1PR is: but less than 1,620 3,250 4,910	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873	0 prm M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897	0 s at least: 2,050 2,075 s: 1,952 1,936 1,921	200 0 2,075 2,100 1,975 1,960 1,944	200 0 2,100 2,125 1,999 1,984 1,968	0 2,125 2,150 2,000 2,000 1,992	0 2,150 2,175 2,000 2,000 2,000	0 2,175 2,200 2,000 2,000 2,000	0 2,200 2,225 2,000 2,000 2,000	2,250 2,000 2,000 2,000
	If line 8, F at least 1,620 3,250 4,910	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760	0 0 M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782	0 s at least: 2,050 2,075 s: 1,952 1,936 1,921 1,805	200 0 2,075 2,100 1,975 1,960 1,944 1,827	200 0 2,100 2,125 1,999 1,984 1,968 1,850	0 2,125 2,150 2,000 2,000 1,992 1,872	0 2,150 2,175 2,000 2,000 2,000 1,895	0 2,175 2,200 2,000 2,000 2,000 1,917	0 2,200 2,225 2,000 2,000 2,000 1,940	2,250 2,000 2,000 2,000 1,962
	If line 8, F at least 1,620 3,250 4,910 6,530	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739	0 0 M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782 1,761	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874	0 2,175 2,200 2,000 2,000 2,000 1,917 1,896	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919	2,250 2,000 2,000 2,000 1,962 1,941
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919 1,894 1,877 1,745	2,250 2,000 2,000 1,962 1,941 1,900
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697	0 prm M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782 1,761 1,737 1,719	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759 1,742	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849 1,832	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919 1,894 1,877	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 11,440 13,080 14,710 16,340	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849 1,832 1,703	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,724	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,727 1,696	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 11,440 13,080 14,710 16,340 17,960	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,526 1,418	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,663 1,632 1,518	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,724 1,706 1,675 1,558	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,727 1,696 1,578	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 11,440 13,080 14,710 16,340 17,960 19,610	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,556 1,418 1,385	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458 1,425	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478 1,445	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498 1,465	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,663 1,632 1,518 1,485	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538 1,505	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,724 1,706 1,675 1,558 1,525	0 2,200 2,225 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,727 1,696 1,578 1,545	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598 1,565
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960 19,610	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 11,440 13,080 14,710 16,340 17,960 19,610 21,240	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,556 1,418 1,385 1,365	0 prm M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782 1,761 1,737 1,719 1,596 1,578 1,547 1,438 1,405 1,385	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458 1,425 1,405	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478 1,445 1,425	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498 1,465 1,445	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,663 1,632 1,518 1,485 1,465	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538 1,505 1,485	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,724 1,706 1,675 1,558 1,525 1,505	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,727 1,696 1,578 1,545 1,525	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598 1,565 1,545
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960 19,610 21,240	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 11,440 13,080 14,710 16,340 17,960 19,610 21,240 22,870	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,557 1,556 1,418 1,385 1,365 1,328	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 s at least: 2,075 2,075 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458 1,425 1,405 1,368	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478 1,445 1,425 1,388	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498 1,465 1,445 1,408	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,663 1,632 1,518 1,485 1,465 1,428	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538 1,505 1,485 1,448	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,724 1,706 1,675 1,558 1,525 1,505 1,468	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,727 1,696 1,578 1,545 1,525 1,488	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598 1,565 1,545 1,508
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960 19,610 21,240 22,870	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 11,440 13,080 14,710 16,340 17,960 19,610 21,240 22,870 24,500	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,557 1,526 1,418 1,385 1,365 1,328 1,207	0 prm M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782 1,761 1,737 1,719 1,596 1,578 1,547 1,438 1,405 1,385 1,348 1,226	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458 1,425 1,405 1,368 1,245	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478 1,445 1,425 1,388 1,264	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498 1,465 1,445 1,408 1,282	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,663 1,632 1,518 1,485 1,465 1,428 1,301	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538 1,505 1,485 1,448 1,320	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,724 1,706 1,675 1,558 1,525 1,505 1,468 1,339	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,727 1,696 1,578 1,545 1,525 1,525 1,488 1,357	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598 1,565 1,545 1,508 1,376
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960 19,610 21,240 22,870 24,500	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 14,710 16,340 17,960 19,610 21,240 22,870 24,500 26,150	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,557 1,556 1,418 1,385 1,365 1,328 1,207 1,167	0 prm M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782 1,761 1,737 1,719 1,596 1,578 1,547 1,438 1,405 1,385 1,348 1,226 1,186	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458 1,425 1,405 1,368 1,245 1,205	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478 1,425 1,425 1,388 1,264 1,224	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498 1,465 1,445 1,408 1,282 1,242	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,632 1,518 1,485 1,485 1,445 1,428 1,301 1,261	0 2,150 2,175 2,000 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538 1,505 1,485 1,448 1,320 1,280	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,724 1,706 1,675 1,558 1,525 1,505 1,468 1,339 1,299	0 2,200 2,225 2,000 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,727 1,696 1,578 1,545 1,525 1,545 1,525 1,488 1,357 1,317	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598 1,565 1,545 1,508 1,376 1,336
	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960 19,610 21,240 22,870 24,500 26,150	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 14,710 16,340 17,960 19,610 21,240 22,870 24,500 26,150 27,780	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,557 1,556 1,418 1,385 1,365 1,328 1,207 1,167 1,145	0 mm M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782 1,761 1,777 1,719 1,596 1,578 1,547 1,438 1,405 1,385 1,348 1,405 1,385 1,348 1,226 1,164	0 s at least: 2,050 2,075 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458 1,425 1,405 1,368 1,245 1,205 1,183	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478 1,445 1,425 1,388 1,264 1,224 1,202	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498 1,465 1,445 1,408 1,282 1,242 1,220	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,632 1,518 1,485 1,485 1,485 1,428 1,301 1,261 1,239	0 2,150 2,175 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538 1,555 1,485 1,485 1,448 1,320 1,280 1,258	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,872 1,854 1,706 1,675 1,558 1,525 1,505 1,468 1,339 1,299 1,277	0 2,200 2,225 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,745 1,745 1,578 1,578 1,578 1,545 1,525 1,488 1,357 1,317 1,295	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598 1,565 1,545 1,508 1,376 1,336 1,314
	If line 8, F at least 	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 11,440 13,080 14,710 16,340 14,710 16,340 17,960 19,610 21,240 22,870 24,500 26,150 27,780 29,400	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,526 1,418 1,385 1,365 1,328 1,207 1,167 1,145 1,029	0 m M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782 1,761 1,737 1,719 1,596 1,578 1,547 1,438 1,405 1,385 1,348 1,405 1,385 1,348 1,226 1,164 1,046	0 s at least: 2,050 2,075 : 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458 1,425 1,405 1,368 1,245 1,205 1,183 1,064	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478 1,445 1,425 1,388 1,264 1,224 1,202 1,081	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498 1,645 1,641 1,445 1,445 1,445 1,445 1,445 1,282 1,242 1,220 1,099	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,632 1,518 1,663 1,632 1,518 1,485 1,485 1,428 1,301 1,261 1,239 1,116	0 2,150 2,175 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538 1,555 1,485 1,485 1,485 1,448 1,320 1,280 1,258 1,134	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,724 1,724 1,675 1,675 1,558 1,525 1,505 1,505 1,468 1,339 1,299 1,277 1,151	0 2,200 2,225 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,745 1,745 1,578 1,578 1,578 1,545 1,525 1,488 1,357 1,317 1,295 1,169	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598 1,565 1,545 1,508 1,376 1,336 1,314 1,186
6	If line 8, F at least 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 17,960 19,610 21,240 22,870 24,500 26,150 27,780 29,400 21,020	& up Form M1PR is: but less than 1,620 3,250 4,910 6,530 8,160 9,800 11,440 13,080 14,710 16,340 14,710 16,340 17,960 19,610 21,240 22,870 24,500 26,150 27,780	0 and line 9 of Fo 2,000 but less than: 2,025 your property t 1,904 1,889 1,873 1,760 1,739 1,714 1,697 1,575 1,557 1,557 1,557 1,556 1,418 1,385 1,365 1,328 1,207 1,167 1,145	0 mm M1PR i 2,025 2,050 ax refund is 1,928 1,912 1,897 1,782 1,761 1,777 1,719 1,596 1,578 1,547 1,438 1,405 1,385 1,348 1,405 1,385 1,348 1,226 1,186 1,164	0 s at least: 2,050 2,075 1,952 1,936 1,921 1,805 1,784 1,759 1,742 1,618 1,600 1,568 1,458 1,425 1,405 1,368 1,245 1,205 1,183	200 0 2,075 2,100 1,975 1,960 1,944 1,827 1,806 1,782 1,764 1,639 1,621 1,590 1,478 1,445 1,425 1,388 1,264 1,224 1,202	200 0 2,100 2,125 1,999 1,984 1,968 1,850 1,829 1,804 1,787 1,660 1,642 1,611 1,498 1,465 1,445 1,408 1,282 1,242 1,220	0 2,125 2,150 2,000 2,000 1,992 1,872 1,851 1,827 1,809 1,681 1,663 1,632 1,518 1,485 1,485 1,485 1,428 1,301 1,261 1,239	0 2,150 2,175 2,000 2,000 1,895 1,874 1,849 1,832 1,703 1,685 1,653 1,538 1,555 1,485 1,485 1,448 1,320 1,280 1,258	0 2,175 2,200 2,000 2,000 1,917 1,896 1,872 1,854 1,872 1,854 1,706 1,675 1,558 1,525 1,505 1,468 1,339 1,299 1,277	0 2,200 2,225 2,000 2,000 1,940 1,919 1,894 1,877 1,745 1,745 1,745 1,578 1,578 1,578 1,545 1,525 1,488 1,357 1,317 1,295	2,250 2,000 2,000 1,962 1,941 1,900 1,899 1,766 1,748 1,717 1,598 1,565 1,545 1,508 1,376 1,336 1,314

Refund Table

If line 8, For	m M1PR is:	and line 9	9 of Form 00 2.	M1PR is a 025	it least: 2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
at	but less	but less t	han:									
least	than	2,02 your prop	erty tax re	,050 efund is:	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
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	2 :	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	7	742	757	772	787	802	817	832	847	862
40,830	42,490	708	3	723	738	753	768	783	798	813	828	843
42,490	44,110	688	3	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	5 (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, For	m M1DD ici	and line 9	of Form M	11PR is at								
,		2,250 but less th	2,275 an:	2,300	2,325	2,350	2,375	2400	2,425	2,450	2,475	2,500
at least	but less than	2,275	2,300	2,325	2,350	2,375	2400	2,425	2,450	2,475	2,500	& over
		your prope	rty tax ref	una 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	2
24,500	26,150	1,355	1,374	1,392	1,411	1,430	1,449	1,467	1,486	1,505	1,524	د
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	د
29,400	31,030	1,161	1,178	1,196	1,213	1,231	1,248	1,266	1,283	1,301	1,318	2
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	1,020 922	1,037	1,053	1,069	1,085	1,102	1,118	
39,200	40,830 42,490	877	892 873	907		937	952	967	982	997	1,012 993	د
40,830 42,490	42,490 44,110	858 838	873 853	888 868	903 883	918 898	933 913	948 928	963 943	978 958	993 973	د
42,490	44,110 45,740	838	855	868	863	898 878	893	928	943 923	958 938	973 953	
44,110 45,740	45,740 47,370	732	833 746	848 760	774	787	893	908 815	923 829	938 842	856	
45,740 47,370	47,370 49,010	732	746	760	774	769	783	815 797	829	842 824	838	
47,370	49,010 50,650	696	728	742		709	765	797	792	806	838	
49,010 50,650	52,270	617	629	642	654	667	679	692	792	717	729	:
52,270	52,270	600	613	642 625	638	650	663	692	704 688	700	729	:
53,910	55,540	500	500	500	500	500	500	500	500	500	500	500
	00,010	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

* 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,		

Table for Renter's Worksheet

enter on line 37 9

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
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 el	igible	

Homestead Credit Refund (for Homeowners) Table

If line 8,	e 8,	and line 13 of Form M1PR is at least:	13 of Foi	rm M1P	R is at le	east:																			
Form M1PR is:	1PR is:	\$0 25 hit less than:	25 Han:	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475 5	200	525	550	575
at	but less	\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500 5	525	550	575 (600
least	than	your homestead credit refund is:	lestead (credit re	fund is:																				
I	1,620	4	25	46	67	89	110	131	152	174	195	216			280	301									1 92
1,620	3,230	0	6	30	52	73	94	115	137	158	179	200			264	285									177
3,230	4,890	0	0	12	33	54	75	97	118	139	160	182			245	267									1 58
4,890	6,520	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271 2	291	311 3	331 3	351 3	371	391	411
6,520	8,130	0	0	0	0	8	28	48	68	88	108	128			188	208									388
8,130	9,760	0	0	0	0	0	3	23	43	63	83	103			163	183									363
9,760	11,390	0	0	0	0	0	0	ŝ	23	43	63	83			143	163									343
11,390	13,010	0	0	0	0	0	0	0	0	14	34	54			114	134									314
13,010	14,650	0	0	0	0	0	0	0	0	0	7	22			82	102									282
14,650	16,270	0	0	0	0	0	0	0	0	0	0	0			47	67									247
16,270	17,880	0	0	0	0	0	0	0	0	0	0	0			10	29									197
17,880	19,530	0	0	0	0	0	0	0	0	0	0	0	0		0	0	10								160
19,530	21,160	0	0	0	0	0	0	0	0	0	0	0	0		0	0									135
21,160	22,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								111
22,780	24,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								81
24,400	26,030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0				58
26,030	27,660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			0					35
27,660	29,260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					12
29,260	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			0

Turn. Multion 2.30 (multi-2.9) Table Tab	T	0	⁸ Homestead Credit R	St	60	7	Š	ed	<u>=</u>	ď	efund (for Homeowners) Table			2	t	우	Ĕ	8	$\mathbf{\overline{\mathbf{x}}}$		S		a			
with the sector of th	f line n M1	PR is:	and line \$1,200	13 of F (1,225	orm M1 1,250	PR is at 1,275	least: 1,300										1,550	1,575	1,600	1,625	1,650	1,675	1,700		1,750	1,775
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		but less than	but less \$1,225 your hon	unan: 1,250 nestead	1,275 credit r	1,300 efund is:	1,325																1,725		1,775	1,800
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	I	1,620		1,045	1,066		1,109			72]				1,257				1,342		1,385					1,491	1,512
4.200 5.200 5.11 5.200	20	3,230	1,008	1,029	1,050		1,093											1,327		1,369						1,497
	8	4,090 6.520	404 116	010,1	1,052 951		1,0/4 991										191	00C(1		UCC,1			1.1			1,371
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	50	8,130	888	908	928	948	968				. –			1,108			1,168	1,188	1,208	1,228			1,288			1,348
	30	9,760	863	883	903	923	943	963			-			1,083			l,143	1,163	1,183	1,203			1,263		-	1,323
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	60	11,390	843	863	883	903	923	943									1,123	1,143	1,163	1,183			1,243			1,303
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		13,010	814 787	803	804 877	8/8	867 867	914 887	934 907	454 077	9/4							1,114		1,154 1 1 2 2		1,194	1,214			1,2/4
17.880 666 687 701 721 737 735 731 735 731 735 731 735 731<		16.270	747	767	787	807 807	802 827	847 847	867	887	2 1 2	927 927						1,002					1,147			1.207
19,500 60,<	70	17,880	666	685	704	722	741	760	779	797	816	835	854	872			929	947					1,041			1,097
21,710 580 593 514 573 574 773 754 773 754 773 754 773 754 773 754 773 754 773 754 773 754 773 754 773 754 773 754 773 754 773 754 753 754 753 754 753 754 753 754 753 754 753 754 753<		19,530	629	648	999	685	704	723	741	760	677	798	816	835	854	873	891	910	929	948	996		1,004			1,060
$ \begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$		21,160	604	623	642	660	629	698	717	735	754	773	792	810	829 225	848	867	885	904	923	942 212	960	979 222			1,035
5,000 496 513 531 548 560 533 671 683 773 741 753 773 793 811 828 831 27,600 418 443 451 467 496 513 529 613 630 648 665 653 671 683 773 778 793 810 705 733 700 736 710 735 731 737 731 731 731 731 731 731 736 736 601 651 653 651 651 651 651 651 651 651 651 651 651 651 651 651 653 651 653 651 653 651 651 651 651 651 653 651 651 651 651 653 651 653 651 653 651 651 651 651 651 651 651 651<		22,780	580	599	617 553	636 571	655 588	674 606	692 673	117	730 658	749 676	767	711	805 778	824 746	842 763	861 781	880 798	899	917 833	936 851	955 868	974 886	992] 903	1,011
77,60 473 490 508 573 573 733 </td <td></td> <td>26,030</td> <td>496 496</td> <td>513</td> <td>531</td> <td>548</td> <td>566</td> <td>583</td> <td>601</td> <td>618</td> <td>636 636</td> <td>653</td> <td>671</td> <td>688</td> <td>206</td> <td>723</td> <td>741</td> <td>758</td> <td>776</td> <td>793</td> <td>811 8</td> <td>828</td> <td>846</td> <td>863 863</td> <td>881</td> <td>898</td>		26,030	496 496	513	531	548	566	583	601	618	636 636	653	671	688	206	723	741	758	776	793	811 8	828	846	863 863	881	898
29,260 418 451 467 483 495 16 532 548 561 571 573 530 652 664 711 777 73 33,300 377 413 471 457 414 400 455 411 577 531 535 531 587 592 616 652 669 685 77 73 33,57 334 350 355 351 383 349 454 470 486 503 569 653 669 651 663 664 662 669 621 664 662 664 662 664 661 <td></td> <td>27,660</td> <td>473</td> <td>490</td> <td>508</td> <td>525</td> <td>543</td> <td>560</td> <td>578</td> <td>595</td> <td>613</td> <td>630</td> <td>648</td> <td>665</td> <td>683</td> <td>700</td> <td>718</td> <td>735</td> <td>753</td> <td>770</td> <td>788</td> <td>805</td> <td>823</td> <td>840</td> <td>858</td> <td>875</td>		27,660	473	490	508	525	543	560	578	595	613	630	648	665	683	700	718	735	753	770	788	805	823	840	858	875
30,800 397 413 400 446 473 495 511 527 535 571 587 641 657 630 706<		29,260	418	434	451	467	483	499	516	532	548	564	581	597	613	629	646	662	678	694	711	727	743	759	776	792
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		30,880	397	413	430	446	462	478	495	511	527	543	560	576	592	608	625	641	657	673	690	706	722	738	755	771
37,700 313 300 300 400 410<		32,500	376 266	392	409	425	441	457	474	490	506 495	522	539	555	571	587	604 5%1	620 500	636 615	652	699	685	701	717	734	750
37,390 313 329 345 361 378 394 410 426 433 459 475 491 508 534 550 550 551 553<		35,770	334 334	350	366	382	399	415	431	447	464	480	496	512	529	545	561	577	594	610	626	642	659	675	691	707
39,030 291 308 324 340 356 373 389 405 470 486 503 519 535 551 568 584 600 61 40,650 270 286 303 319 335 311 335 351 363 379 355 410 465 481 498 514 500 545 553 553 553 553 553 553 553 553 553 553 553 543 500 516 533 570 386 493 460 471 493 460 473 495 516 533 537 333<		37,390	313	329	345	361	378	394	410	426	443	459	475	491	508	524	540	556	573	589	605	621	638	654	670	686
$ \begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$		39,030	291	308	324	340	356	373	389	405	421	438	454	470	486	503	519	535	551	568	584	600	616	633	649	665
$ \begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$		40,650	270	286	303	319	335	351	368	384	400	416	433	449	465	481	498	514	530	546	563	579	595	611	628	644
45,5102072232402562722883053113373353703864024184354514674835005165348,7901651811972182352512672833003163323483653813974134304464624734955150,41014316017619220822524125727329030632233835537138740342544145747349550,41014316017619220822524125727329030632233835537138740345041341045741341055,0208095113129145161178194155170187243246375331337339446462473493		42,2/0	249 228	244	202	277	293 293	309	34/ 326	342	358	374	391	407	444 423	439	456	472	40c	504 504	521	537	553	569	586	602 602
47,130 186 202 218 235 251 267 283 300 316 332 348 365 381 377 413 460 462 478 495 51 50,410 145 181 197 213 230 246 262 278 295 311 327 343 360 376 392 408 425 441 457 473 452 445 452 445 452 452 441 457 473 452 441 457 204 202 235 231 337 393 355 371 387 391 437 394 410 457 441 457 441 457 441 457 441 457 441 457 441 457 441 457 441 457 441 457 441 457 441 457 441 457 441 451 441 450<		45,510	207	223	240	256	272	288	305	321	337	353	370	386	402	418	435	451	467	483	500	516	532	548	565	581
48,790 165 181 197 213 230 246 262 278 295 311 327 343 360 376 392 408 425 473 457 50,410 143 160 176 192 208 225 241 257 233 355 371 387 403 420 436 452 441 457 473 442 53,050 101 117 134 150 166 182 199 215 231 247 264 280 317 334 350 366 375 394 410 457 473 48 410 410 155 140 155 150 155 201 235 251 256 373 336 316 355 351 36 365 355 351 366 355 321 355 351 366 355 356 373 394 410<	10	47,130	186	202	218	235	251	267	283	300	316	332	348	365	381	397	413	430	446	462	478	495	511	527	543	560
50,410 143 160 176 192 208 225 241 257 273 290 306 325 371 387 403 420 436 432 440 436 432 440 436 435 441 441 441 451 173 134 350 365 382 361 377 394 410 443 441 441 441 156 173 189 205 210 235 291 347 340 356 373 389 440 441 441 441 156 173 189 205 210 235 201 235 230 345 366 333 349 340 356 373 389 440 55,270 55 57 103 118 131 146 161 176 131 146 156 173 188 332 341 363 363 363 363 </td <td>30</td> <td>48,790</td> <td>165</td> <td>181</td> <td>197</td> <td>213</td> <td>230</td> <td>246</td> <td>262</td> <td>278</td> <td>295</td> <td>311</td> <td>327</td> <td>343</td> <td>360</td> <td>376</td> <td>392</td> <td>408</td> <td>425</td> <td>441</td> <td>457</td> <td>473</td> <td>490</td> <td>506</td> <td>522</td> <td>538</td>	30	48,790	165	181	197	213	230	246	262	278	295	311	327	343	360	376	392	408	425	441	457	473	490	506	522	538
25,000 112 139 101 101 117 134 150 126 129 112 134 150 161 128 220 200 201 317 394 410 421 247 264 280 324 361 377 394 410 420 356 373 389 440 45 161 178 194 210 256 273 230 366 377 394 410 45 16 185 216 128 126 120 126 210 216 130 326 327 340 356 377 389 410 156 110 126 120 126 120 120 120 120 120 120 120 326 327 340 410 120 120 120 120 120 120 120 <t< td=""><td></td><td>50,410</td><td>143</td><td>160</td><td>176</td><td>192</td><td>208</td><td>225</td><td>241</td><td>257</td><td>273</td><td>290</td><td>306 201</td><td>322</td><td>338 317</td><td>355</td><td>371</td><td>387</td><td>403</td><td>420</td><td>436</td><td>452</td><td>468</td><td>485</td><td>501</td><td>517</td></t<>		50,410	143	160	176	192	208	225	241	257	273	290	306 201	322	338 317	355	371	387	403	420	436	452	468	485	501	517
0.00 0.0 <td></td> <td>53,650</td> <td>101</td> <td>117</td> <td>CCI 134</td> <td>1/1</td> <td>18/</td> <td>187</td> <td>100</td> <td>230</td> <td>727</td> <td>247</td> <td>C07</td> <td>100</td> <td>217 206</td> <td>317</td> <td>000</td> <td>345</td> <td>282 261</td> <td>277</td> <td>415 304</td> <td>410</td> <td>476</td> <td>404 442</td> <td>450</td> <td>475</td>		53,650	101	117	CCI 134	1/1	18/	187	100	230	727	247	C07	100	217 206	317	000	345	282 261	277	415 304	410	476	404 442	450	475
56,920 59 75 91 108 124 140 156 173 189 205 221 238 254 270 286 303 319 335 351 368 38< 58,540 35 50 65 80 95 110 125 140 155 170 185 200 215 240 275 290 305 320 31 355 320 31 355 320 31 35 310 315 310 315 310 315 315 316 315 316 315 310 315 316 315 310 315 310 315 310 315 310 315 316 315 316 315 316 315 316 315 316 315 316 315 316 315 316 315 316 315 316 315 316 315 316 315		55.270	80	96	113	129	145	161	178	194	210	226	243	259	275	212	308	324	340	356	373	389	405	421	438	454
58,540 35 50 65 80 95 110 125 140 155 170 185 200 215 230 245 260 275 290 305 320 31 60,160 15 30 45 60 75 90 105 120 135 150 165 180 195 210 255 270 285 300 31 61,780 0 11 26 11 166 11 126 11 166 170 185 210 236 251 266 281 26 271 28 201 215 266 281 26 271 186 111 126 141 156 171 186 201 216 231 246 261 27 245 270 287 202 212 212 216 212 216 231 246 261 27 246 261 <td></td> <td>56,920</td> <td>59</td> <td>75</td> <td>91</td> <td>108</td> <td>124</td> <td>140</td> <td>156</td> <td>173</td> <td>189</td> <td>205</td> <td>221</td> <td>238</td> <td>254</td> <td>270</td> <td>286</td> <td>303</td> <td>319</td> <td>335</td> <td>351</td> <td>368</td> <td>384</td> <td>400</td> <td>416</td> <td>433</td>		56,920	59	75	91	108	124	140	156	173	189	205	221	238	254	270	286	303	319	335	351	368	384	400	416	433
60,160 15 30 45 60 75 90 105 120 135 150 165 180 195 210 235 240 255 270 285 300 31 61,780 0 11 26 11 116 131 146 161 176 191 206 221 236 251 266 281 29 111 126 141 156 171 186 201 216 231 246 261 27 245 270 285 300 31 65,050 0 0 0 0 2 17 32 47 62 77 92 107 122 137 156 182 197 212 212 246 261 27 246 261 27 246 261 27 246 261 27 242 246 261 27 246 261 27 <		58,540	35	50	65	80	95	110	125	140	155	170	185	200	215	230	245	260	275	290	305	320	335	350	365	380
61,780 0 11 26 41 56 71 86 101 116 131 146 161 176 191 206 221 236 251 266 281 25 63,400 0 0 6 21 36 51 66 81 96 111 126 141 156 171 186 201 216 231 246 261 27 65,050 0 0 0 0 2 17 32 47 62 77 92 107 122 137 152 167 182 197 212 227 246 261 27 246 261 27 246 261 27 246 261 27 246 261 27 246 261 27 246 261 27 246 261 27 247 167 182 197 112 122 147 162 171 186 183 195 168 183 193 196 100		60,160	15	30	45	60	75	90	105	120	135	150	165	180	195	210	225	240	255	270	285	300	315	330	345	360
03,400 0 0 0 21 36 31 60 81 11 120 141 150 1/1 180 201 216 231 240 261 20 65,050 0 0 0 0 2 17 32 47 62 77 92 107 122 137 152 167 182 197 212 237 242 25 66,670 0 0 0 0 3 18 33 48 63 78 93 108 123 133 153 163 183 19 68,290 0 0 0 0 0 0 0 12 27 42 57 72 87 102 117 132 147 162 15 69,910 0 0 0 0 0 0 0 0 0 0 12 27 42 57 72 87 102 117 132 147 162 15 69,910 0 0 0 0 0 0 0 0 0 0 0 0 0 0 10		61,780	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281	296	311	326	341
000000 0 <th< td=""><td></td><td>65,400 65,050</td><td></td><td>• •</td><td>0 0</td><td>17</td><td>30</td><td>33</td><td>00</td><td>81</td><td>06</td><td>111</td><td>107</td><td>141</td><td>137</td><td>1/1</td><td>167</td><td>187</td><td>197</td><td>251 212</td><td>240 277</td><td>247</td><td>0/7</td><td>167 CLC</td><td>306 787</td><td>321</td></th<>		65,400 65,050		• •	0 0	17	30	33	00	81	0 6	111	107	141	137	1/1	167	187	197	251 212	240 277	247	0/7	167 CLC	306 787	321
68,290 0 0 0 0 0 0 0 0 0 117 132 147 162 17 69,910 0 0 0 0 0 0 0 0 117 132 147 162 17 69,910 0 0 0 0 0 0 0 12 127 142 162 17		66.670	0	• •	0		0	0	0	1 (**	18	1	48	63	78		108	123	138	153	168	183	198	213	228	243
69,910 0 0 0 0 0 0 0 0 0 0 0 0 0 112 127 142 15		68,290	0	0	0	0	0	0	0	0	0	12	27	42	57	22	87	102	117	132	147	162	177	192	207	222
	063	69,910	0	0	0	0	0	0	0	0	0	0	~	22	37	52	67	82	97	112	127	142	157	172	187	202

If line 8, Form M1PR is:	-		1 30 0 1			ł																		
	e 8, LPR is:	and line 1.5 of \$1,200 1,229 but less than:	а т. 5 ог г 1,225 s than:	.0111 INL	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	1,750 1,775
at least	but less than	\$1,225 your hor	1,250 mestead	1,275 i credit r	\$1,225 1,250 1,275 1,300 your homestead credit refund is:	1,325 s:	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	1,775 1,800
69,910	71,530	0	0	0	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166
	73,190	0	0	0	0	0	0	0	0	0	0	0	0	0	11	26	41	56	71	86	101			146
	74,810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	21	36			81
	76,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	29	44	59
	78,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38
	79,670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	17
79,670 81,320	81,320 82,940	0 0	• •	0 0	• •	• •	• •	0 0	• •	• •	• •	• •	• •	• •	• •	• •	• •	• •	• •	0 0	• •	• •	• •	0 0
If line 8,	8	and line 1.3 of Form M1PR is at least: \$1800 1825 1850 1875 1900	13 of Fo	orm M1P	PR is at l		ר מסק קרפ	1 050	1 975		2 0 0 E	050 v	075	001 C	ר 10	0 150 0	175		оо л	う 250 つ	075	C 006 C	0 30F 0	0 350 0 37
Form M1PR is:	PR is:	-	than:)				0) H		0	0	0			2
at k leact	but less	\$1,825 1,850 1,875 1,900 vour homestead credit refund is:	1,850 nestead	1,875 credit re	1,900 sefund is:	1,925	1,950	1,975	2,000	2,025	2,050	2,075 2	2,100 2	2,125 2,	150	2,175 2	2,200 2	2,225 2,	250	2,275 2	2,300 2,	325	2,350 2,	2,375 2,400
gor		1 524	1 555	1 576	1 507	1 610	1 640	1 661	1 607	1 704	1 775	1 746	1 767 1	1 700 1	1 010 1	1 0 2 1	1 050	1 674	1 605	1 016 1	1 037 1	1 050 1	1 090 7 1	100 C
1.620	3,230	1.518	1.539	1,560	1.582	1,603		1,645	1,667	1,688	1,709					1,815								
3,230	4,890	1,499	1,520	1,542	1,563	1,584	1,605	1,627	1,648	1,669	1,690			_		1,797								
4,890	6,520	1,391	1,411	1,431	1,451	1,471	1,491	1,511	1,531	1,551	1,571					1,671	1,691							
6,520	8,130	1,368	1,388	1,408	1,428	1,448	1,468	1,488	1,508	1,528	1,548					1,648						-		-
8,130	9,760	1,343	1, 363	1,383	1,403	1,423	1,443	1,463	1,483	1,503	1,523		1,563 1			1,623					1,723 1	1,743 1	,763 1,7	1,783 1,803
9,/60 11.390	13.010	1.294	1,345 1.314	1,334	1,354	1.374	1,425 1.394	1,445	1,405 1.434	1,454	1.474	1.494		1.534 1	554	1.574	1.594	1,043 1.614	1,634	1.654 1				1,734 1,754
	14,650	1,262	1,282	1,302	1,322	1,342		1,382	1,402	1,422	1,442					1,542								
	16,270	1,227	1,247	1,267	1,287	1,307	1,327	1,347	1,367	1,387	1,407					1,507								
16,270 17 880	17,880	1,116	1,135	1,154	1,172	1,191	1,210	1,229	1,247	1,266	1,285	1,304] 1 766]	1,322 1	1,341 1	360 1	1,379	1,397	1,416	1,435	1,454]	1,472 1	1,491 1	1,510 1,5 1 473 1 /	1,529 1,547
	21,160	1.054	1.073	1,092	1,110	1.129	1.148	1,167	1.185	1,204	1,223					1.317								
	22,780	1,030	1,049	1,067	1,086	1,105		1,142	1,161	1,180	1,199			-		1,292						-		-
	24,400	938	956	973	991	1,008		1,043	1,061	1,078	1,096			-		1,183								
24,400	26,030	916	933	951	968 045	986	1,003	1,021	1,038	1,056	1,073	1,091	1,108 1	1,126 1	1,143	1,161	1,178	1,196	1,213	1,231	1,248 1	1,266 1	,283 1,3	1,301 1,318
	29,260	808	824	841	857	873	889	906	922	938	954	971		1 -		1,036							1 -	1 -
	30,880	787	803	820	836	852	868	885	901	917	933	950				1,015								
	32,500	766	782	799	815	831	847	864	880	896	912	929	945	961	977	994	1,010	1,026	1,042	1,059]				1,124 1,140
	34,160	745	761	777	794	810	826	842	859	875	891	907	924	940	956	972								
	35,770	724	740	756	772	789	805	821	837	854	870	886	902	919	935	951	967							
37 390	39,030	/U3 681	617	714	730	746	763	008 779	810	811 811	849 878	608 844	860	876 876	914 803	9.00 9.00	940 975	941 941	9/9 958	- 579 1	1 110,1	1 006 1	1,0 44 1,(1 023 1 (1,000 1,0/0
	40,650	660	676	693	602	725	741	758	774	790	806	823	839	855	871	888	904	920	936	953				
	42,270	639	655	672	688	704	720	737	753	769	785	802	818	834	850	867	883	899	915	932	948			-
42,270	43,890	618	634	651	667	683	669	716	732	748	764	781	797	813	829	846	862	878	894	911	927	943	959 9	976
43,890	45,510	597	613	630	646	662	678	695	711	727	743	760	776	792	808	825	841	857	873	890	906	922	938 9	955

		and line	13 of Er	and lina 13 of Earm M1DD is at least:	ie ai	; ooe+-																			
IT IINE 8, Form M1PR	IT line 8, Form M1PR is:	\$1,800 1,82	1,825 than	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
at	but less	\$1,825	1,850	1,875	1,900	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
least	than	your hor	nestead	your homestead credit refund is	efund i	:s																			
45,510	47,130	576	592	608	625	641	657	673	069	706	722	738	755	771	787	803	820	836	852	868	885	901	917	933	950
47,130	48,790	555	571	587	603	620	636	652	668	685	701	717	733	750	766	782	798	815	831	847	863	880	896	912	928
48,790	50,410	533	550	566	582	598	-	631	647	663	680	969	712	728	745	761	777	793	810	826	842	858	875	891	907
50,410	52,030	512	529	545	561	577		610	626	642	659	675	691	707	724	740	756	772	789	805	821	837	854	870	886
52,030	53,650	491	507	524	540	556		589	605	621	637	654	670	686	702	719	735	751	767	784	800	816	832	849	865
53,650	55,270	470	486	503	519	535		568	584	600	616	633	649	665	681	698	714	730	746	763	779	795	811	828	844
55,270	56,920	449	465	481	498	514		546	563	579	595	611	628	644	660	676	693	209	725	741	758	774	790	806	823
56,920	58,540	395	410	425	440	455	470	485	500	515	530	545	560	575	590	605	620	635	650	665	680	695	710	725	740
58,540	60,160	375	390	405	420	435	450	465	480	495	510	525	540	555	570	585	600	615	630	645	660	675	069	705	720
60,160	61,780	356	371	386	401	416		446	461	476	491	506	521	536	551	566	581	596	611	626	641	656	671	686	701
61,780	63,400	336	351	366	381	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681
63,400	65,050	317	332	347	362	377		407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662
65,050	66,670	258	273	288	303	318	333	348	363	378	393	408	423	438	453	468	483	498	513	528	543	558	573	588	603
66,670	68,290	237	252	267	282	297	312	327	342	357	372	387	402	417	432	447	462	477	492	507	522	537	552	567	582
68,290	69,910	217	232	247	262	277		307	322	337	352	367	382	397	412	427	442	457	472	487	502	517	532	547	562
69,910	71,530	196	211	226	241	256		286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541
71,530	73,190	176	191	206	221	236		266	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521
73,190	74,810	111	126	141	156	171		201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456
74,810	76,430	89	104	119	134	149	164	179	194	209	224	239	254	269	284	299	314	329	344	359	374	389	404	419	434
76,430	78,050	68	83	98	113	128		158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413
78,050	79,670	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392
79,670	81,320	25	40	55	70	85	-	115	130	145	160	175	190	205	220	235	250	265	280	295	310	325	340	355	370
81,320	82,940	0	0	0	0	14	0	44	59	74	89	104	119	134	149	164	179	194	209	224	239	254	269	284	299
82,940	84,560	0	0	0	0	0	~	22	37	52	67	82	97	112	127	142	157	172	187	202	217	232	247	262	277
84,560	86,180	0	0	0	0	0		0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	254
86,180	87,800	0	0	0	0	0		0	0	~	22	37	52	67	82	97	112	127	142	157	172	187	202	217	232
87,800	89,450	0	0	0	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209
89,450	91,070	0	0	0	0	0		0	0	0	0	0	0	0	0	0	12	25	39	53	67	80	94	108	122
91,070	92,690	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	4	18	32	45	59	73	87	100
92,690	94,340	0	0	0	0	0			0	0	0	0	0	0	0	0	0	0	0	10	24	37	51	65	62
94,340	95,960	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ŝ
95,960	97,610	0	•	0	0	0		0	0	0	0	0	•	0	0	•	0	•	0	•	0	0	0	0	•

B Homestead Credit Refund (for Homeowners) Table

1	,975	3,000	2,532	2,517	98	31	2,283	63	2,234	2,202	2,167	1 960	1,935	1,911	1,761	1,738	1,715	1,5/2	1520	00001	1,487	1,466	1,445	1,424	1,405	1,361	1,340	1,318	1,22/	1,255	1,234	1,213	1,100	1,080	1,001	1,041 1.022	963	942	922
	2,950 2,9	,975 3,0					2,263 2,3				2,147 2,1			392 1,9	1,743 1,7			C,I 0CC,I						1,408 $1,4$		1.1				1,239 1,2						1,020 1,0 1,007 1,0	Î		907 9
D		2	2,490 2,5				2,243 2.2					1 973 1 6							1 2010/1					1,391 $1,4$						1,222 $1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,$						1,011 1,0 992 1.0	Ĩ		892
	00 2,925	25 2,950																C,I C,ZC,I						1,375 1,3						1,206 1,2						977 9			877 8
D	5 2,900	0 2,925					20 2,240 13 2,223															-					-	- '											
	0 2,875	5 2,900	6 2,447				o 2,2203 3 2,203				7 2,087								0 1,460						2 1,317 1 1,317				5 1,232 5 1,211						-î				
S.	2,850	0 2,875	5 2,426				2,183				2,067								1 440										0 1,210					1,		947			847
	2,825	2,850	2,405	2,389	2,370	2,211	2,163	2,143	2,114	2,082	2,047	1 848	1,823	1,799	1,656	1,633	1,610	1,474	1 433	11411	1,390	1,369		1,326		1,263	1,242	1,221	1 1 79	1,157	1,136	1,115	1,010	066	1/6	164 932	873	852	832
Z	2,800	2,825	2,384	2,368	2,349	2,191	2,100	2,123	2,094	2,062	2,027	1 879	1,804	1,780	1,638	1,616	1,593	1,458	1,45/	1 305	1,374	1,353	1,331	1,310	1,268	1,247	1,226	1,205	1,162	1,141	1,120	1,099	995	975	956	917	858	837	817
6	2,775	2,800	2,362	2,347	2,328	2,171	2,140 2,123	2,103	2,074	2,042	2,007	1,0 1 / 1,810	1,785	1,761	1,621	1,598	1,575	1,442	1,421	1 379	1,357	1,336	1,315	1,294	1,252	1,231	1,210	1,188	1,10/	1,125	1,104	1,083	980	960	94I	902	843	822	802
e	2,750	2,775	2,341	2,325	2,307	2,151	2,1103	2,083	2,054	2,022	1 010	1 791	1,767	1,742	1,603	1,581	1,558	1,426	1 284	1 367	1,341	1,320	1,299	1,278	1,236	1,215	1,193	1,172	1 130	1,109	1,088	1,066	965	945	976	900 887	828	807	787
0	2,725	2,750	2,320	2,304	2,285	2,131	2,100	2,063	2,034	2,002	1 010	1 773	1,748	1,724	1,586	1,563	1,540	1,409	1 267	1 346	1,325	1,304	1,283	1,261	1,240	1,198	1,177	1,156	1114	1,092	1,071	1,050	950	930	116	872 872	813	792	772
Ĭ	2,700	2,725	2,299	2,283	2,264	2,111	2,063	2.043	2,014	1,982	1,701	1 754	1,729	1,705	1,568	1,546	1,523	1,393	1,2/2,1	1330	1,309	1,288	1,266	1,245	1,203	1,182	1,161	1,140	1,118	1,076	1,055	1,034	935	915	896	857	798	777	757
2	2,675	2,700					2.043	2,023	1,994	1,962	726,1	1 735	1,710	1,686	1,551	1,528	1,505	1,5//	1 225	214	1,292	1,271	1,250	1,229	1,187	1,166	1,145	1,123	1,102	1,060	1,039	1,018	920	900	188	842	783	762	742
E	2,650	2,675 2					2.023				1,907							1,361		- 20C I				1,213	171		1,128	1,107	080,1			,001	905	885	800	840 827	768	747	727
efund (for Homeowners) Table	2,625	2,650	2,235 2				2.003 2.003				1,887							1,344			1,260 1			1,196 1					1 0/01			985 1	890	870	168	812	753	732	712
n	2,600 2	2,625 2	2,214 2			2,031 2					,867 J							2021			1,244]			1,180					L CCU.			696	875	855	830	810 797	738	717	697
	2,575 2	2,600 2		77	28	11 %	1,963 1	64	1,914 1	1,882	1,847	1 660 1			_	1,458]			1 162,1			-	85	64 1			1,080 1	,058]	1 016 1	995	974	953	860	840	821	801 782	723	702	682
2	2,550 2	2,575 2					1.943 1					1 6/0/1							1 5/2,1						1,106 1				1 000 1		958	936	845	825	806	767	708	687	667
	2,525 2,	2,550 2,					1.923 1					1,000 1 1,623 1							1 2327 1			-			1,089 1				1 CUU,1 984 1		941	920	830	810	16/	752	693	672	652
e		2,525 2, s:	2,129 2,			1,951 1,						1,0 1 1 1, 1,604 1							1,242 1, 1 221 1					1,115 1, 1,004 1					988 I, 967		925					737			637
J	Ξ	00 2,5 Ind is:	07 2,																										2/6		606	888				/ 41 722			622
7	M1PR 50 2,4	75 2,500 dit refund	86 2,107				1,863 1,883												1 180 1 205					1,083 1,099		_	-		935 Q		893 9	871 8				/ 07/			607 6
ğ	13 of Form M1PR is 2,425 2,450 2,475	\$2,425 2,450 2,475 2,500 2 \$00000	55 2,086									17																	940 9 919 9			855 8				/111 / 692 7			592 6
ž	and line 13 of \$2,400 2,420 but loce than:	5 2,450 nomestead	2,065				1,843				1,727								1,173					1,066															
Ğ	and line \$2,400	\$2,425 vour ho	2,044	2,028	2,009	1,871	1,823	1,803	1,774	1,742	1.707	1 579	1,504	1,480	1,358	1,336	1,313	1,198	1,1//	1 135	1,114	1,093	1,071	1,050	1,008	987	996	945	676 000	881	860	839	755	735	202	040	618	597	577
	R is:	but less than	1,620	3,230	4,890	6,520 ° 120	0.760	11,390	13,010	14,650	17 880	19 530	21,160	22,780	24,400	26,030	27,660	097,67	30,880 37 500	34 160	35,770	37,390	39,030	40,650	42,270	45,510	47,130	48,790	52 030	53,650	55,270	56,920	58,540	60,160	61,780	63,400 65.050	66,670	68,290	69,910
Homestead Credit R	lf line 8, Form M1PR is:	at bi least		1,620	3,230	4,890 6 EDD	0,22,0					10,2/0							20 000						40,000 42,270				48,/9U 50 410 5			55,270				63.400			68,290 (

23

Continued on next page.

Homestead Credit Refund (for Homeowners) Table 24

If line 8,	le 8,	and line 13 of Form M1PR is at least:	13 of Fo	rm M1P	PR is at I	east:																			
Form M1PR is:	11PR is:	\$2,400	2,425	2,450 2,475	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675 2	2,700 2	2,725 2	2,750 2	2,775 2,	2,800 2	2,825 2	2,850 2	2,875 2	2,900 2	2,925 2,9	2,950 2,9	2,975
		but less than:	than:																						
at	but less	\$2,425	2,450	2,475 2,500	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700 2	2,725 2	2,750 2	2,775 2,	2,800 2,	2,825 2	2,850 2	2,875 2	2,900 2	2,925 2	2,950 2,9	2,975 3,0	3,000
least	than	your homestead credit refund is:	estead	credit re	efund is:																				
69,910	71,530	556	571	586	601	616	631	646	661	676	691	706	721	736	751	766	781	796	811	826	841	856	871	886 9	901
71,530	73,190	536	551	566	581	596	611	626	641	656	671	686	701	716	731	746	761	776	791	806	821	836	851		881
73,190	74,810	471	486	501	516	531	546	561	576	591	909	621	636	651	999	681	969	711	726	741	756	771	786		316
74,810	76,430	449	464	479	494	509	524	539	554	569	584	599	614	629	644	659	674	689	704	719	734	749	764	5 622	794
76,430	78,050	428	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743		773
78,050	79,670	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722		752
79,670	81,320	385	400	415	430	445	460	475	490	505	520	535	550	565	580	595	610	625	640	655	670	685	700		730
81,320	82,940	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584	599	614	629		559
82,940	84,560	292	307	322	337	352	367	382	397	412	427	442	457	472	487	502	517	532	547	562	577	592	607		537
84,560	86,180	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584		514
86,180	87,800	247	262	277	292	307	322	337	352	367	382	397	412	427	442	457	472	487	502	517	532	547	562	577	592
87,800	89,450	224	239	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539		699
89,450	91,070	135	149	163	177	190	204	218	232	245	259	273	287	300	314	328	342	355	369	383	397	410	424		1 52
91,070	92,690	114	128	142	155	169	183	197	210	224	238	252	265	279	293	307	320	334	348	362	375	389	403		430
92,690	94,340	92	106	120	134	147	161	175	189	202	216	230	244	257	271	285	299	312	326	340	354	367	381	395 4	ŧ09
94,340	95,960	19	32	46	60	74	87	101	115	129	142	156	170	184	197	211	225	239	252	266	280	294	307		335
95,960	97,610	0	10	24	37	51	65	79	92	106	120	134	147	161	175	189	202	216	230	244	257	271	285		312
97,610	99,230	0	0	1	14	26	39	51	64	76	89	101	114	126	139	151	164	176	189	201	214	226	239	251	264
99,230	101,560	0	0	0	0	1	14	26	39	51	64	76	89	101	114	126	139	151	164	176	189	201	214		239
101,560	102,470	0	0	0	0	0	0	9	19	31	44	56	69	81	94	106	119	131	144	156	169	181	194		219
102,470	104,090	0	0	0	0	0	0	0	3	15	28	40	53	65	78	90	103	115	128	140	153	165	178	190	203
104,090	105,500	•	0	0	0	0	0	0	0	0	6	21	34	46	59	71	84	96	109	121	134	146	159		184
105,500	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	•

3,500	& over	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	*	*	: page.
3,475	3,500	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,567	2,372	Continued on next page.
3,450	3,475	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,547	2,354	Continue
3,425	3,450	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,562	2,527	2,335	
3,400	3,425	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,574	2,542	2,507	2,316	
3,375	3,400	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,554	2,522	2,487	2,297	
3,350	3,375	2,580	2,580	2,580	2,580	2,580	2,580	2,563	2,534	2,502	2,467	2,279	
3,325	3,350	2,580	2,580	2,580	2,580	2,580	2,563	2,543	2,514	2,482	2,447	2,260	
3,300	3,325	2,580	2,580	2,580	2,580	2,568	2,543	2,523	2,494	2,462	2,427	2,241	
3,275	3,300	2,580	2,580	2,580	2,571	2,548	2,523	2,503	2,474	2,442	2,407	2,222	
3,250	3,275	2,580	2,580	2,580	2,551	2,528	2,503	2,483	2,454	2,422	2,387	2,204	
3,225	3,250	2,580	2,580	2,580	2,531	2,508	2,483	2,463	2,434	2,402	2,367	2,185	
3,200	3,225	2,580	2,580	2,580	2,511	2,488	2,463	2,443	2,414	2,382		2,166	
3,175	3,200	2,580	2,580	2,580	2,491	2,468	2,443	2,423	2,394	2,362	2,327	2,147	
3,150	3,150 3,175	2,580		2,580	2,471	2,448	2,423	2,403	2,374	2,342	2,307	2,129	
3,125	3,150	2,580	2,580	2,580			2,403		2,354	2,322	2,287	2,110	
east: 3,100	3,125	2,580		2,580	2,431	2,408	2,383		2,334	2,302	2,267	2,091	
rm M1PR is at I 3,050 3,075	\$3,025 3,050 3,075 3,100 bur homestead credit refund is:	2,580	2,580	2,580	2,411	2,388	2,363	2,343	2,314	2,282	2,247	2,072	
rm M1F 3,050	3,075 credit re	2,575 2,580	2,580	2,562		2,368	2,343	2,323	2,294	2,262	2,227	2,054	
and line 13 of Fo \$3,000 3,025	3,050 estead (2,575	2,559	2,540	2,371	2,348	2,323	2,303	2,274	2,242	2,207	2,035	
and line 1.3 of Form M1PR is at least: \$3,000 3,025 3,050 3,075 3,1 but 100, theore	\$3,025 3,050 3,075 3,100 \$3,021 bomestead credit refund is:	2,554	2,538	2,519	2,351	2,328	2,303	2,283	2,254	2,222	2,187	2,016	
8, 7R is:	but less than	1,620	3,230	4,890	6,520	8,130	9,760	11,390	13,010	14,650	16,270	17,880	_
If line 8, Form M1PR is:	at l least	Ι	1,620	3,230	4,890	6,520	8,130	9,760	11,390	13,010	14,650	16,270	

Homestead Credit Refund (for Homeowners) Table

If line 8, Form M1PR is:	8, PR is:	and line \$3,000	• 13 of F 3,025	Form M1F 3,050	and line 13 of Form M1PR is at least: \$3,000 3,025 3,050 3,075 3,10	east: 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
at Ieact	but less	\$3,025 3,056	3,050	3,075	\$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				2,198	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				2,174	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		1,983	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	096(1	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	(,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	669,1	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	l,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	609'1	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	l,466	l,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		1,440	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	l,158	l,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	166	1,006	1,021	1,036	1,051	1,066	1,081	960'1	1111	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		1,091	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	996	981	966		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	966	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	*
2													* Use	the Hom	eowner's	Workshe	* Use the Homeowner's Worksheet on page 26.	e 26.		Contin	Continued on next page.	ext page.

Table
Homeowners)
(for H
Refund
Credit
Pomestead ²⁶

1	If line 8.	and line	13 of F (and line 13 of Form M1PR is at least:	'R is at le	∋ast:																
Form	Form M1PR is:	\$3,000 3,00 but less than:	\$3,000 3,025 out less than:	3,050	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
at	but less	\$3,025	3,050	\$3,025 3,050 3,075 3,100	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
least	than	your homestead credit refund is:	estead	credit re	fund is:																	
84,560	86,180	629	644	629	674	689	704	719	734	749	764	677	794	809	824	839	854	869	884	668	914	*
86,180	87,800	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	629	674	689	704	719	734	749	764	627	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	669	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	Homeowne	* Use the Homeowner's Worksheet below	et below	~																		

Homeowners Only

Refund Worksheet

For household incomes of \$14,650 or more with property tax of \$3,500 or more

	2		4	r a refund) 5	6	7	8	6
1 Amount from line 13 of Form M1PR	2 Total household income from line 8 of Form M1PR	3 Enter the decimal number for this step from the table at right 3	4 Multiply step 2 by step 3 4	5 Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) 5	6 Enter the decimal number for this step from the table at right6	7 Multiply step 5 by step 6	8 Enter the amount for this step from the table at right	9 Amount from step 7 or step 8, whichever is less. Enter the amount here and on line 14 of Form M1PR 9

		1															
sheet	enter on	step 8	2,580	2,580	2,580	2,580	2,580	2,090	1,830	1,510	1,350	1,180	1,000	830	680	500	Not Eligible
s Work	enter on	step 6	0.80	0.75	0.75	0.70	0.65	0.65	0.60	0.60	0.60	0.60	0.55	0.55	0.50	0.50	Not
owner'	enter on	step 3	0.018	0.019	0.020	0.020	0.020	0.020	0.020	0.021	0.022	0.023	0.024	0.025	0.025	0.025	
Table for Homeowner's Worksheet	but less	than:	16,270	17,880	22,780	27,660	39,030	56,920	65,050	73,190	81,320	89,450	94,340	97,610	101,560	105,500	& up
Table fo	If step 2 is	at least:	\$14,650	16,270	17,880	22,780	27,660	39,030	56,920	65,050	73,190	81,320	89,450	94,340	97,610	101,560	105,500

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 or from your county auditor's office.

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



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

Need Forms?

- Download forms and other tax-related information from our website at: www.revenue.state.mn.us
- Ask for Package XM, a book of Minnesota income tax forms, at a public library and photocopy the forms you need.
- Order forms anytime, day or night, by calling 651-296-4444 or 1-800-657-3676.
- Request forms by mail. Write to: Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421.

Questions?

- Answers to frequently asked questions 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 home-owner 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.