

2015 Homestead Credit Refund for Homeowners and Renters Property Tax Refund Forms and Instructions



**Tired of filling
out paper forms?**

**Homeowners can file
online for free!**

Go to:

www.revenue.state.mn.us

and click on “Property Tax Refund”
under “For Individuals” to get started!

**Want to get your
refund faster?**

Choose direct deposit!

See page 11 for details.

Tips and Definitions

What is “Household Income”?

your federal adjusted gross income

+

**most types of nontaxable income
(see page 8)**

–

**your qualified retirement plan
contribution, dependent, elderly or
disabled subtraction (see page 10)**

Your total household income might not be the same income listed on your income tax return.

Which Property Tax Statement Should I use?

Homeowners

Use the **Statement of Property Taxes Payable in 2016** that you receive in March 2016 to complete your 2015 return. Do not use your 2015 tax statement or your Notice of Proposed Taxes to complete your return. If you file using the incorrect statements, it will delay your refund.

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.

Renters

Your landlord is required to provide you a CRP, *Certificate of Rent Paid*, by January 31, 2016. If you rented more than one apartment during 2015, you must have a CRP for each apartment. If your landlord does not provide a CRP by March 1, 2016, call the department at 651-296-3781 or 1-800-652-9094 (toll free).

Your refund will be delayed if you do not include your CRP(s).

Do I qualify?

You may be eligible for a refund based on your household income (see “Tips and Definitions”) and the property taxes paid on your primary residence in Minnesota.

Regular Property Tax Refund Income Requirements

If you are	and	You may qualify for a refund of up to
A renter	Your total household income is less than \$58,490	\$2,050
A homeowner	Your total household income is less than \$107,930	\$2,640

Special Property Tax Refund Requirements for Homeowners

If you are a homeowner you may also be eligible for a special property tax refund. This refund has no income limit and the maximum refund is \$1,000. To qualify:

- You must have lived in your home on January 2, 2015 and January 2, 2016;
- Your net property tax on your homestead must have increased by more than 12% from 2015 to 2016; and
- The increase must have been at least \$100.

Other Requirements

• If you were a part-year resident of Minnesota during 2015:

If you are a renter and permanent resident of another state and lived in Minnesota more than 183 days, you may apply for this refund.

• 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 or Individual Taxpayer Identification Number (ITIN) to file your tax return. If you do not have either, 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;
- 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 if property taxes were assessed on the building, check with your building owner.

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You do NOT qualify if..

- You **are a dependent**. You are a dependent if you:
 - can be claimed on someone’s 2015 federal income tax return;
 - lived with a parent, grandparent, sibling, aunt, or uncle for more than half the year; and
 - were under age 19 at the end of the year (24 if a full-time student); and
 - did not provide more than 50 percent of your own support; OR
 - had gross income of less than \$4,000 in 2015, and had more than 50 percent of your support provided by:
 - a person you lived with for the entire year; or
 - a parent, grandparent, child, grandchild, aunt, uncle, sibling, niece, or nephew.
- You **are a full-year resident of Michigan or North Dakota**.
- You **are a nonresident alien living in Minnesota** and:
 - your gross income was less than \$4,000, and
 - you received more than 50 percent of your support from a relative.
- You **have a relative homestead**. Neither the owner nor the relative occupant can claim the homestead credit or the special refund for the property that has a relative homestead classification.

Where's my refund?

We have updated our **Where's My Refund** system. Go to www.revenue.state.mn.us after July 1 and type **Where's my refund** in the Search box to monitor the status of your refund. With the new system, you can:

- See if we've received your return
- Follow your return through the process
- Understand the steps your return goes through before a refund is sent
- See the actual date your refund was sent

When you use **Where's My Refund**, we ask for the exact amount of your refund in addition to your Social Security number and date of birth. **Don't have a computer?** You can call our automated phone line at 651-296-4444 or 1-800-657-3676 (toll free) to get the status of your refund.

What can I do to get my refund faster?

- Avoid common errors (see below)
- Electronically file your return
- Choose direct deposit (use an account you do not plan on closing; the department cannot change the account)
- Complete your return
- Include all documentation

What happens after I send my return?

We will:

- Receive your return
- Check the return for accuracy
- Process your return
- Send your refund

Each return is different and we process them as quickly as we can, making sure the right refund goes to the right person.

How the Department Protects your Information

Protecting your identity is a priority of the department. We have partnered with other states, the IRS, financial institutions, and tax preparation software vendors to combat fraud.

For more information about keeping your identity safe, go to:

- www.revenue.state.mn.us and type **Protecting your identity** in the Search box.
- www.irs.gov (Internal Revenue Service (IRS))
- www.ag.state.mn.us (Minnesota Attorney General's Office)

We will never ask you to provide, update, or verify personal information through unsolicited email or phone calls. Do not respond to such emails or phone calls.

If you are concerned about a potentially fraudulent contact by an individual or organization representing themselves as being from the department, call 651-296-3781 or 1-800-652-9094 (toll free). An authorized department staff member can determine if the contact you received was legitimate.

Avoid Common Errors

- **Check your math** before you send your return.
- **Fully complete your return**, checking all appropriate boxes.
- **Read each line carefully.**
- **Use black ink** to enter the numbers inside the boxes. **Do not highlight numbers.**
- **Print and use CAPITAL LETTERS** when entering your name, your spouse's name, and current address.
- **Print your numbers.** Don't put a slash through the "0" (Ø) or "7" (7).
- **Use whole dollars.** Round dollar amounts to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- **Reporting a negative amount on line 1.** If your federal adjusted gross income on line 1 is a negative amount, be sure to **mark an X in the oval box** provided on the line. **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** anything to your return. Use a paperclip.

Getting Started

Renters: You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2015. You need this to calculate your refund. Your landlord is required by law to give you a completed 2015 CRP no later than January 31, 2016. Include it with your completed return.

If your landlord does not provide a CRP by March 1, 2016, call the department at 651-296-3781 or 1-800-652-9094 (toll free).

Your refund will be delayed or denied if you do not include your CRP(s).

Homeowners and Mobile Home Owners:

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2015, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2016. At the time you apply for homestead status, request a signed statement saying that your application has been approved. Include it with your Form M1PR.

Delinquent taxes. If you owe delinquent property taxes on your home you cannot file a return unless you pay or make arrangements with the county by August 15, 2017. Include a copy of your receipt or a signed confession of judgement statement from your county auditor or treasurer.

What if I move?

It is very important that you call us at 651-296-3781 or 1-800-652-9094 (toll free) to change your address. **Your refund will be delayed if you do not call us.**

What if a person died?

Only a surviving spouse or dependent can file a return on behalf of a deceased person.

Spouses:

If a person who is eligible for a property tax refund died in 2015:

- Apply for the refund using both your names
- Use your full year income
- Use deceased spouse's income up to the date of death

If the person died in 2016 before applying for the 2015 refund:

- Apply for the refund using both names
- Print DECD and the date of death after the decedent's name
- Enclose a copy of the death certificate with the return

Dependents (If there is no surviving spouse):

- Apply for the refund using the decedent's name
- Complete and enclose Form M23, *Claim for a Refund Due a Deceased Taxpayer*
- Enclose a copy of the death certificate with the return

If a person died after filing a return but prior to the check being issued, the refund can be paid only to the surviving spouse or dependent. If the check was issued and not cashed prior to death, it is considered part of the estate and can be paid to the personal representative.

What if my Property Tax or Income Changes?

File Form M1PRX, *Amended Homestead Credit Refund (for Homeowners) and Renter Property Tax Refund*, if any of the following situations happen after you have filed your return:

- your household income changes,
- you receive a corrected CRP from your landlord,
- you receive a corrected statement from the county, or
- you need to correct a mistake on your original return.

Generally, you have until October 15, 2019 to file an amended 2015 property tax return.

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

Completing the Top of the Return

Name and Address

Use capital letters and black ink. Print your legal name, not a nickname. Enter only one address - your current home address OR your post office box. If your current address is a foreign address, mark an X in the oval box to the left of your address.

If you do not select direct deposit, your refund check will be issued in the name(s) on your return.

Married Couples

If you	and	provide
Were married for the whole year	lived with your spouse for the entire year	Both names, Social Security numbers, and dates of birth
	lived apart for all or part of the year, and are filing separate returns	Only your name, Social Security number, and date of birth
	your spouse lived in a nursing home	Only your name, Social Security number, and date of birth. You must file separate returns.
Got married during the year	are filing separate returns	Only your name, Social Security number, and date of birth
	are applying together	Both names, Social Security numbers, and dates of birth
Divorced or separated during the year	are filing separate returns (required)	Only your name, Social Security number, and date of birth

Status: Which Oval Box(es)?

If you	Place an X in the oval box(es) for:			
	Renter	Homeowner	Nursing home or adult foster care resident	Mobile home owner
Lived in a rental unit for all of 2015	X			
Owned and lived in a home on January 2, 2016		X		
Rented during 2015 and then owned and lived in your home on January 2, 2016	X	X		
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility			X	
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility but 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)	X			
Owned and lived in a mobile home on January 2, 2016, and paid rent for the property on which it is located				X

State Elections Campaign Fund

If you want \$5 to go to help candidates for state office pay campaign expenses and you did not make a designation on your 2015 Minnesota income tax return, you may do so on this return. Enter the code number for the party of your choice where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on the return. If you are filing a joint return, your spouse may also designate a party.

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

Filing Situations for Renters

If you	and	then
were single all year	–	File using only your income for the year.
were married all year	lived together for the entire year	File using your and your spouse's income to apply for one refund. You must file a joint Form M1PR.
were a part-year resident of Minnesota	–	File using your income for the period you lived in Minnesota. If you were married, also include your spouse's income for the period you lived in Minnesota. Include a statement showing how you calculated the income you received during the period you lived in Minnesota.
got married during the year	are filing together	Use both incomes for the year to apply for one refund. Write "married" and the date you were married on the dotted line next to line 9 of your return.
	are filing separately	Use your income for the entire year plus your spouse's income for the time you were married and living together. Do not include your spouse's Social Security number, even though you are using their income. Each spouse will use line 3 of the CRP for the rental unit they rented prior to the marriage. One spouse may also include the amount from line 3 of the CRP for the rental unit lived in after the marriage.
divorced or separated	are filing separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together. If only one person moved out of the unit, the person who stayed may include the amount from line 3 of the CRP for that rental unit. If both persons moved out of the unit, the first person to request the CRP may include the amount from line 3 of the CRP.
lived with a roommate	paid rent	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. Include only your income when filing for the refund.
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2015, but not on January 2, 2016	You must apply for the property tax refund only as a renter.
	you rented during 2015 and then owned and lived in your home on January 2, 2016	Follow the steps for both renters and homeowners. Include all of your 2015 CRPs when you file.
own a mobile home	paid lot rent	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
lived in a nursing home, adult foster care, intermediate care, assisted living, or group home	the property is exempt	You are not eligible for a refund.
	the property is non-exempt	<ul style="list-style-type: none"> • 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 the return. • 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. <ol style="list-style-type: none"> 1 Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>. 2 Complete lines 1–9. 3 To determine line 10, complete the worksheet for line 10 on page 9. <p>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 is not the same as on your federal return.</p>
rented out part of your home or used it for business	–	Use Worksheet 2 on page 12 to determine line 9. Include the worksheet when filing your return.
paid rent for more than one unit for the same months	–	<p>You can't include the amounts from both CRPs on line 9 of the return.</p> <ol style="list-style-type: none"> 1 For each CRP, divide line 3 by the number of months you rented the unit. 2 Multiply that number by the number of months you actually lived in the unit. 3 Add the results from step 2 for each CRP. Enter this total on line 9 of your return.
received a CRP that divided the rent you paid between you and your dependent(s)	your dependent(s) received a CRP with a portion of the rent you paid	Include the amount(s) from the CRP your dependent(s) received on line 9 of your property tax refund form.

Filing Situations for Homeowners

If you	and	then
were single all year	—	File using only your income for the year.
were married all year	lived together for the entire year	File using your income and your spouse's income to apply for one refund.
are a part-year resident	are single or married	File using your household income for all of 2015, including the income you received before moving to Minnesota.
got married during the year	are filing together	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2015, enter line 3 of your CRP on line 9 of the return. On line 11, enter the full amount from line 1 of your property tax statement.
	are filing separately	<ol style="list-style-type: none"> 1 One spouse will complete the return 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 a spouse was issued CRPs for renting before moving into the home, enter the amount from line 3 of the CRP on line 9 of return. On line 11, enter the full amount from line 1 of the 2016 Statement of Property Taxes Payable. 2 The other spouse may file a return as a renter using any CRPs issued to him or her prior to moving into the home. Household income must include his or her 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.
divorced or separated	are filing separately (required)	Use your income for the entire year plus the income of your spouse for the time you were married and living together during the year. Only the spouse who owned and lived in the home on January 2, 2016, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2016 Statement of Property Taxes Payable on line 11 of the Form M1PR.
are a co-owner	—	Only one of you may apply for the refund. Include the income of all others for the period of time that they owned and lived in the home.
had someone other than your spouse living with you	—	Only you can apply for the refund. Use the income of any other person living with you, except boarders, renters, your dependents, your parents, or your spouse's parents. Note: Include the income of your parents if they are co-owners of your home, lived with you, and were not your dependents.
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2015, but not on January 2, 2016	You must apply for the property tax refund only as a renter.
	you rented during 2015 and then owned and lived in your home on January 2, 2016	Follow the steps for both renters and homeowners. Include all of your 2015 CRPs when you file.
own a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the mobile home park owner. Complete Worksheet 1 on page 12 to determine line 11 of the return. Include the worksheet when you file your return.
rented out part of your home or used it for business	—	Complete Worksheet 2 on page 12 to determine line 11 of the return. Include the worksheet when you file your return. Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2016 is less than line 5 of your Statement. If your Statement indicates another classification (such as commercial or non-homestead property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion.

Line Instructions — Lines 1–8

Line Instructions

To apply for a refund, complete lines 1–8 to determine your total household income (see page 1 for a definition). If you are applying with your spouse, you must include both of your incomes.

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

Homeowners: If you are filing only for the special property tax refund on your homestead, complete lines 11, 12 and 15–17. Above line 11, provide the name of the county in which the property is located and the property ID number.

Line 1

Federal Adjusted Gross Income

Enter the federal adjusted gross income from your 2015 federal income tax return. If it is a negative number, mark an X in the oval box next to the number you entered. If you did not file a 2015 federal return, use the federal return and instructions to determine what your federal adjusted gross income would have been.

If you and your spouse filed separate income tax returns, but are filing a joint property tax refund return, enter the total of both federal adjusted gross incomes on line 1 of the return.

Note: If line 1 of this return is not the same as your federal adjusted gross income, enclose an explanation. **Your refund will be delayed or denied if you do not provide an explanation.**

Line 2

Nontaxable Social Security and/or Railroad Retirement Board Benefits

Include the total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2015. Also include amounts deducted for payments of Medicare Premium.

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 return _____

Do not include Social Security income for dependents.

Line 5

Additional Nontaxable Income

Enter any nontaxable income received in 2015 that you did not include on lines 1–4. Enter the type(s) of income in the box provided.

Common examples include:

- payments received under the state Medicaid Home & Community-Based Services Waiver (Medicaid Waiver)
- employer paid adoption expenses
- distributions from a ROTH or traditional account not included on line 1
- workers' compensation benefits
- contributions to an employee elective deferral plan, such as a 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plan
- contributions to a dependent care account 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
- nontaxable pension and annuity payments, including disability payments
- income excluded by a tax treaty
- lump-sum distribution reported on line 1 of Schedule MILS
- federally nontaxed interest and mutual fund dividends
- any reduction in your rent for caretaking responsibilities. Include the amount shown on your CRP.
- 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 or renter, for the period of time that they lived with you during the year
- the amount of debt you had forgiven that was not included in your federal adjusted gross income

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

- educator expenses and tuition and fees deductions
- 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
- current year passive activity losses, including rental losses, even if actively involved in real estate, in excess of current year passive activity income
- prior year passive activity loss carryforward claimed in 2015 for federal purposes

Do not include:

- Minnesota property tax refunds
- child support payments
- a dependent's income, including Social Security
- 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

Complete lines 31 through 33. Enter the total from line 34 on line 7. See page 10 for additional information.

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 \$58,490 or more, **STOP.** You do not qualify for the property tax refund. Do not file a return.

If line 8 is less than \$58,490, continue to line 9.

Line Instructions — Lines 9–17

Homeowners and Mobile Home Owners:

If line 8 is \$107,930 or more, **STOP**. 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 lines 18 through 30 on page 10 to see if you qualify.

If line 8 is less than \$107,930, continue with line 11.

Renters Only— Lines 9 and 10

If you **did not** rent for any part of 2015, skip lines 9 and 10 and continue with line 11.

Line 9

The amount on line 3 of your CRP(s) is **not** your refund amount.

If you lived in 1 rental unit during 2015: Enter the amount from line 3 of your CRP.

If you lived in more than 1 rental unit during 2015: Follow the directions below to calculate line 9. **Do not file a separate property tax refund for each CRP.**

1. For each CRP, divide line 3 by the number of months you paid rent for the unit.
2. Multiply that number by the months you lived in the unit.
3. Add the results from step 2 for each CRP. Enter this total on line 9 of your return.

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 Worksheet for Line 10 on this page.

Do not include the property ID number or the county in which your rental facility is located on the line below line 10.

Homeowners Only— Lines 11–14

If you **did not** own and live in your home on January 2, 2016, skip lines 11–14 and continue with line 15.

Line 11

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2016. Complete the appropriate worksheet on page 12 if you:

- Used part of your home for business,
- Rented part of your home to someone else, or
- Are a mobile home owner and you paid lot rent.

Line 12

Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12 percent from 2015 to 2016, and the increase was \$100 or more, you may be eligible for a special refund. You may qualify for the special refund even if you do not qualify for the Homestead Credit Refund (for Homeowners) (see Special Property Tax Refund section on page 10).

If you qualify, complete lines 18 through 30 on the back of the return 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).

All Applicants— Lines 15–17

Line 16

Nongame Wildlife Fund

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

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

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

Line 17

Property Tax Refund

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

Your refund will be delayed or denied if you do not complete line 17.

Continued

Worksheet for Line 10

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

A Amount from line 6	A _____
B Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Group Residential Housing (GRH) that was included in Step a above	B _____
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 2015 CRP</i>)	D _____
E Add Step A and Step D	E _____
F Divide Step C by Step E, enter here, up to 5 decimal points	F _____
G Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table on pages 13–17 of the instructions	G _____
H Multiply Step G by Step F. Enter the result here and on line 10	H _____

Make a copy of this page and include it with your paper filed Form M1PR if you use this worksheet.

Special Property Tax Refund

You may qualify for a special property tax refund. To determine if you qualify, complete lines 18 through 30, on the back of the return. For Special Property Tax Refund qualifications, see page 2.

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 2015 Homestead Credit Refund (for Homeowners).

If you are filing only for the special property tax refund, skip lines 1-10, 13 and 14. You must provide the county, property ID, and property taxes payable on line 11.

Line 19

New Improvements/Expired Exclusions

If you had new improvements or expired exclusions listed in the 2016 column of your Statement, you must complete Worksheet 3 on page 12 to determine line 19. The increase in your property tax from the value of the new improvements and/or expired exclusions cannot be used when computing the special refund, even if the net property tax 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 (2015 column) of your Statement of Property Taxes Payable in 2016. If there is no amount on line 2, use line 5 (2015 column) of the Statement of Property Taxes Payable in 2016.

If the entries for the prior year column are missing, the prior year property information is not comparable to the current year information. 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 for the prior year calculation.

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

Line 23

Enter the special refund amount from **line 12** of your 2014 return. If the amount was changed by us, use the corrected amount. Leave line 23 blank if you did not receive a special refund on your 2014 return.

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 2014 and 2015, and follow these instructions 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.
Line 22: Enter step 3 of Worksheet 2 of the 2014 instruction booklet.
- **If in 2015 you used a higher percentage for your home than you did in 2014:**
Line 18: Multiply line 1 of your 2016 Statement of Property Taxes Payable by the percentage used as your home in 2014 (from step 2 of Worksheet 2 of the 2014 instruction booklet).
Line 22: Enter step 3 of Worksheet 2 of the 2014 instruction booklet.
- **If in 2015 you used a lower percentage for your home than you did in 2014:**
Line 18: Enter step 3 of Worksheet 2.
Line 22: Multiply line 2 of your 2016 Statement of Property Taxes Payable by the percentage used for your home in 2015 (from step 2 of Worksheet 2).
Line 23: Multiply line 12 of your 2014 return by the proportion your 2015 percentage used for your home is to the 2014 percentage used for your home.

Subtractions

Line 31

Subtraction for those age 65 and 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, 2015. If you were not certified, you may still qualify as disabled if during 2015 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.

Check the appropriate box under line 31.

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 who qualify as your dependent(s) who are U.S. citizens or residents of Canada or Mexico.

Do not include yourself or your spouse. _____

If the number of dependents is:	enter on line 32:
0	\$ 0
1	5,600
2	10,800
3	15,600
4	20,000
5 or more	24,000

* *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.*

Enter the names and tax identification numbers of your dependents in the box under line 32.

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 401(k), 403(b), 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 2015 CRP you received for rent paid on your mobile home lot **1** _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2016 **2** _____ .
- 3 Add steps 1 and 2. Enter the result here and on line 11 **3** _____ .

Worksheet 2

For Renters and Homeowners Who Rented Part of Their Home to Others or Used it for Business

- 1 Line 1 of your Statement of Property Taxes Payable in 2016 or line 3 of your CRP
(Mobile home owners: Enter line 3 of Worksheet 1 above) **1** _____ .
- 2 Percent of your home *not* rented to others or *not* used for business **2** _____ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 9 (*renter*) or line 11 (*homeowner*) **3** _____ .

Worksheet 3

For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2016 column
listed on your Statement(s) of Property Taxes Payable in 2016 **1** _____ .
- 2 Amount of Taxable Market Value in the 2016 column as listed on your
Statement(s) of Property Taxes Payable in 2016 **2** _____ .
- 3 Divide step 1 by step 2 and convert to a percentage (*round to the nearest whole percentage*).
Enter the resulting percentage here and on line 19 **3** _____ %

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

Worksheet 4

For Calculating Capital Losses to Include on Line 5

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

Renters Only

Refund Table

If line 8 is:		and line 9 is at least:														
		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
at least but less than		but less than:														
		\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
		your property tax refund is:														
\$0	\$1,660	4	28	51	75	99	123	146	170	194	218	241	265	289	313	336
1,660	3,320	0	12	36	59	83	107	131	154	178	202	226	249	273	297	321
3,320	5,020	0	0	20	44	67	91	115	139	162	186	210	234	257	281	305
5,020	6,680	0	0	4	26	49	71	94	116	139	161	184	206	229	251	274
6,680	8,350	0	0	0	4	27	49	72	94	117	139	162	184	207	229	252
8,350	10,030	0	0	0	0	2	24	47	69	92	114	137	159	182	204	227
10,030	11,700	0	0	0	0	0	6	29	51	74	96	119	141	164	186	209
11,700	13,380	0	0	0	0	0	0	0	21	42	63	85	106	127	148	170
13,380	15,050	0	0	0	0	0	0	0	2	24	45	66	87	109	130	151
15,050	16,720	0	0	0	0	0	0	0	0	0	13	34	55	77	98	119
16,720	18,370	0	0	0	0	0	0	0	0	0	0	13	33	53	73	93
18,370	20,060	0	0	0	0	0	0	0	0	0	0	0	0	19	39	59
20,060	21,730	0	0	0	0	0	0	0	0	0	0	0	0	0	19	39
21,730	23,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
23,400	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:													
		\$375	400	425	450	475	500	525	550	575	600	625	650	675	700
at least but less than		but less than:													
		\$400	425	450	475	500	525	550	575	600	625	650	675	700	725
		your property tax refund is:													
0	1,660	360	384	408	431	455	479	503	526	550	574	598	621	645	669
1,660	3,320	344	368	392	416	439	463	487	511	534	558	582	606	629	653
3,320	5,020	329	352	376	400	424	447	471	495	519	542	566	590	614	637
5,020	6,680	296	319	341	364	386	409	431	454	476	499	521	544	566	589
6,680	8,350	274	297	319	342	364	387	409	432	454	477	499	522	544	567
8,350	10,030	249	272	294	317	339	362	384	407	429	452	474	497	519	542
10,030	11,700	231	254	276	299	321	344	366	389	411	434	456	479	501	524
11,700	13,380	191	212	233	255	276	297	318	340	361	382	403	425	446	467
13,380	15,050	172	194	215	236	257	279	300	321	342	364	385	406	427	449
15,050	16,720	140	162	183	204	225	247	268	289	310	332	353	374	395	417
16,720	18,370	113	133	153	173	193	213	233	253	273	293	313	333	353	373
18,370	20,060	79	99	119	139	159	179	199	219	239	259	279	299	319	339
20,060	21,730	59	79	99	119	139	159	179	199	219	239	259	279	299	319
21,730	23,400	21	41	61	81	101	121	141	161	181	201	221	241	261	281
23,400	25,060	0	0	19	38	57	75	94	113	132	150	169	188	207	225
25,060	26,750	0	0	0	0	16	35	53	72	91	110	128	147	166	185
26,750	28,420	0	0	0	0	0	12	31	49	68	87	106	124	143	162
28,420	30,080	0	0	0	0	0	0	5	22	40	57	75	92	110	128
30,080	31,740	0	0	0	0	0	0	0	0	0	0	14	31	49	66
31,740	33,420	0	0	0	0	0	0	0	0	0	0	0	8	25	43
33,420	35,090	0	0	0	0	0	0	0	0	0	0	0	0	2	19
35,090	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:													
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
at least but less than		but less than:													
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
0	1,660	693	716	740	764	788	811	835	859	883	906	930	954	978	1,001
1,660	3,320	677	701	724	748	772	796	819	843	867	891	914	938	962	986
3,320	5,020	661	685	709	732	756	780	804	827	851	875	899	922	946	970
5,020	6,680	611	634	656	679	701	724	746	769	791	814	836	859	881	904
6,680	8,350	589	612	634	657	679	702	724	747	769	792	814	837	859	882
8,350	10,030	564	587	609	632	654	677	699	722	744	767	789	812	834	857

Continued on next page.

Renters Only

Refund Table

If line 8 is:		and line 9 is at least:													
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
at least		but less than:													
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
10,030	11,700	546	569	591	614	636	659	681	704	726	749	771	794	816	839
11,700	13,380	488	510	531	552	573	595	616	637	658	680	701	722	743	765
13,380	15,050	470	491	512	534	555	576	597	619	640	661	682	704	725	746
15,050	16,720	438	459	480	502	523	544	565	587	608	629	650	672	693	714
16,720	18,370	393	413	433	453	473	493	513	533	553	573	593	613	633	653
18,370	20,060	359	379	399	419	439	459	479	499	519	539	559	579	599	619
20,060	21,730	339	359	379	399	419	439	459	479	499	519	539	559	579	599
21,730	23,400	301	321	341	361	381	401	421	441	461	481	501	521	541	561
23,400	25,060	244	263	282	300	319	338	357	375	394	413	432	450	469	488
25,060	26,750	203	222	241	260	278	297	316	335	353	372	391	410	428	447
26,750	28,420	181	199	218	237	256	274	293	312	331	349	368	387	406	424
28,420	30,080	127	145	162	180	197	215	232	250	267	285	302	320	337	355
30,080	31,740	84	101	119	136	154	171	189	206	224	241	259	276	294	311
31,740	33,420	60	78	95	113	130	148	165	183	200	218	235	253	270	288
33,420	35,090	37	54	72	89	107	124	142	159	177	194	212	229	247	264
35,090	36,770	12	29	45	61	77	94	110	126	142	159	175	191	207	224
36,770	38,440	0	7	23	39	56	72	88	104	121	137	153	169	186	202
38,440	40,100	0	0	1	18	34	50	66	83	99	115	131	148	164	180
40,100	41,770	0	0	0	0	11	26	41	56	71	86	101	116	131	146
41,770	43,470	0	0	0	0	0	6	21	36	51	66	81	96	111	126
43,470	45,130	0	0	0	0	0	0	1	16	31	46	61	76	91	106
45,130	46,790	0	0	0	0	0	0	0	0	11	26	41	56	71	86
46,790	48,460	0	0	0	0	0	0	0	0	0	6	19	33	47	61
48,460	50,140	0	0	0	0	0	0	0	0	0	0	1	15	28	42
50,140	51,820	0	0	0	0	0	0	0	0	0	0	0	0	10	24
51,820	53,470	0	0	0	0	0	0	0	0	0	0	0	0	0	5
53,470	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:													
		\$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
at least		but less than:													
		\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
		your property tax refund is:													
0	1,660	1,025	1,049	1,073	1,096	1,120	1,144	1,168	1,191	1,215	1,239	1,263	1,286	1,310	1,334
1,660	3,320	1,009	1,033	1,057	1,081	1,104	1,128	1,152	1,176	1,199	1,223	1,247	1,271	1,294	1,318
3,320	5,020	994	1,017	1,041	1,065	1,089	1,112	1,136	1,160	1,184	1,207	1,231	1,255	1,279	1,302
5,020	6,680	926	949	971	994	1,016	1,039	1,061	1,084	1,106	1,129	1,151	1,174	1,196	1,219
6,680	8,350	904	927	949	972	994	1,017	1,039	1,062	1,084	1,107	1,129	1,152	1,174	1,197
8,350	10,030	879	902	924	947	969	992	1,014	1,037	1,059	1,082	1,104	1,127	1,149	1,172
10,030	11,700	861	884	906	929	951	974	996	1,019	1,041	1,064	1,086	1,109	1,131	1,154
11,700	13,380	786	807	828	850	871	892	913	935	956	977	998	1,020	1,041	1,062
13,380	15,050	767	789	810	831	852	874	895	916	937	959	980	1,001	1,022	1,044
15,050	16,720	735	757	778	799	820	842	863	884	905	927	948	969	990	1,012
16,720	18,370	673	693	713	733	753	773	793	813	833	853	873	893	913	933
18,370	20,060	639	659	679	699	719	739	759	779	799	819	839	859	879	899
20,060	21,730	619	639	659	679	699	719	739	759	779	799	819	839	859	879
21,730	23,400	581	601	621	641	661	681	701	721	741	761	781	801	821	841
23,400	25,060	507	525	544	563	582	600	619	638	657	675	694	713	732	750
25,060	26,750	466	485	503	522	541	560	578	597	616	635	653	672	691	710
26,750	28,420	443	462	481	499	518	537	556	574	593	612	631	649	668	687
28,420	30,080	372	390	407	425	442	460	477	495	512	530	547	565	582	600
30,080	31,740	329	346	364	381	399	416	434	451	469	486	504	521	539	556
31,740	33,420	305	323	340	358	375	393	410	428	445	463	480	498	515	533
33,420	35,090	282	299	317	334	352	369	387	404	422	439	457	474	492	509
35,090	36,770	240	256	272	289	305	321	337	354	370	386	402	419	435	451
36,770	38,440	218	234	251	267	283	299	316	332	348	364	381	397	413	429

Continued on next page.

Renters Only

Refund Table

If line 8 is:		and line 9 is at least:													
		\$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
at least but less than		but less than:													
		\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
		your property tax refund is:													
		38,440	40,100	196	213	229	245	261	278	294	310	326	343	359	375
40,100	41,770	161	176	191	206	221	236	251	266	281	296	311	326	341	356
41,770	43,470	141	156	171	186	201	216	231	246	261	276	291	306	321	336
43,470	45,130	121	136	151	166	181	196	211	226	241	256	271	286	301	316
45,130	46,790	101	116	131	146	161	176	191	206	221	236	251	266	281	296
46,790	48,460	74	88	102	116	129	143	157	171	184	198	212	226	239	253
48,460	50,140	56	70	83	97	111	125	138	152	166	180	193	207	221	235
50,140	51,820	37	51	65	79	92	106	120	134	147	161	175	189	202	216
51,820	53,470	17	30	42	55	67	80	92	105	117	130	142	155	167	180
53,470	55,150	1	13	26	38	51	63	76	88	101	113	126	138	151	163
55,150	56,820	0	0	9	21	34	46	59	71	84	96	109	121	134	146
56,820	58,490	0	0	0	5	17	30	42	55	67	80	92	105	117	130
58,490	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:													
		\$1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
at least but less than		but less than:													
		\$1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		your property tax refund is:													
		0	1,660	1,358	1,381	1,405	1,429	1,453	1,476	1,500	1,524	1,548	1,571	1,595	1,619
1,660	3,320	1,342	1,366	1,389	1,413	1,437	1,461	1,484	1,508	1,532	1,556	1,579	1,603	1,627	1,651
3,320	5,020	1,326	1,350	1,374	1,397	1,421	1,445	1,469	1,492	1,516	1,540	1,564	1,587	1,611	1,635
5,020	6,680	1,241	1,264	1,286	1,309	1,331	1,354	1,376	1,399	1,421	1,444	1,466	1,489	1,511	1,534
6,680	8,350	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	1,512
8,350	10,030	1,194	1,217	1,239	1,262	1,284	1,307	1,329	1,352	1,374	1,397	1,419	1,442	1,464	1,487
10,030	11,700	1,176	1,199	1,221	1,244	1,266	1,289	1,311	1,334	1,356	1,379	1,401	1,424	1,446	1,469
11,700	13,380	1,083	1,105	1,126	1,147	1,168	1,190	1,211	1,232	1,253	1,275	1,296	1,317	1,338	1,360
13,380	15,050	1,065	1,086	1,107	1,129	1,150	1,171	1,192	1,214	1,235	1,256	1,277	1,299	1,320	1,341
15,050	16,720	1,033	1,054	1,075	1,097	1,118	1,139	1,160	1,182	1,203	1,224	1,245	1,267	1,288	1,309
16,720	18,370	953	973	993	1,013	1,033	1,053	1,073	1,093	1,113	1,133	1,153	1,173	1,193	1,213
18,370	20,060	919	939	959	979	999	1,019	1,039	1,059	1,079	1,099	1,119	1,139	1,159	1,179
20,060	21,730	899	919	939	959	979	999	1,019	1,039	1,059	1,079	1,099	1,119	1,139	1,159
21,730	23,400	861	881	901	921	941	961	981	1,001	1,021	1,041	1,061	1,081	1,101	1,121
23,400	25,060	769	788	807	825	844	863	882	900	919	938	957	975	994	1,013
25,060	26,750	728	747	766	785	803	822	841	860	878	897	916	935	953	972
26,750	28,420	706	724	743	762	781	799	818	837	856	874	893	912	931	949
28,420	30,080	617	635	652	670	687	705	722	740	757	775	792	810	827	845
30,080	31,740	574	591	609	626	644	661	679	696	714	731	749	766	784	801
31,740	33,420	550	568	585	603	620	638	655	673	690	708	725	743	760	778
33,420	35,090	527	544	562	579	597	614	632	649	667	684	702	719	737	754
35,090	36,770	467	484	500	516	532	549	565	581	597	614	630	646	662	679
36,770	38,440	446	462	478	494	511	527	543	559	576	592	608	624	641	657
38,440	40,100	424	440	456	473	489	505	521	538	554	570	586	603	619	635
40,100	41,770	371	386	401	416	431	446	461	476	491	506	521	536	551	566
41,770	43,470	351	366	381	396	411	426	441	456	471	486	501	516	531	546
43,470	45,130	331	346	361	376	391	406	421	436	451	466	481	496	511	526
45,130	46,790	311	326	341	356	371	386	401	416	431	446	461	476	491	506
46,790	48,460	267	281	294	308	322	336	349	363	377	391	404	418	432	446
48,460	50,140	248	262	276	290	303	317	331	345	358	372	386	400	413	427
50,140	51,820	230	244	257	271	285	299	312	326	340	354	367	381	395	409
51,820	53,470	192	205	217	230	242	255	267	280	292	305	317	330	342	355
53,470	55,150	176	188	201	213	226	238	251	263	276	288	301	313	326	338
55,150	56,820	159	171	184	196	209	221	234	246	259	271	284	296	309	321
56,820	58,490	142	155	167	180	192	200	200	200	200	200	200	200	200	200
58,490	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only

Refund Table

If line 8 is:		and line 9 is at least:								
		\$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
at least	but less than	but less than:								
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
		your property tax refund is:								
0	1,660	1,690	1,714	1,738	1,761	1,785	1,809	1,833	1,856	1,880
1,660	3,320	1,674	1,698	1,722	1,746	1,769	1,793	1,817	1,841	1,864
3,320	5,020	1,659	1,682	1,706	1,730	1,754	1,777	1,801	1,825	1,849
5,020	6,680	1,556	1,579	1,601	1,624	1,646	1,669	1,691	1,714	1,736
6,680	8,350	1,534	1,557	1,579	1,602	1,624	1,647	1,669	1,692	1,714
8,350	10,030	1,509	1,532	1,554	1,577	1,599	1,622	1,644	1,667	1,689
10,030	11,700	1,491	1,514	1,536	1,559	1,581	1,604	1,626	1,649	1,671
11,700	13,380	1,381	1,402	1,423	1,445	1,466	1,487	1,508	1,530	1,551
13,380	15,050	1,362	1,384	1,405	1,426	1,447	1,469	1,490	1,511	1,532
15,050	16,720	1,330	1,352	1,373	1,394	1,415	1,437	1,458	1,479	1,500
16,720	18,370	1,233	1,253	1,273	1,293	1,313	1,333	1,353	1,373	1,393
18,370	20,060	1,199	1,219	1,239	1,259	1,279	1,299	1,319	1,339	1,359
20,060	21,730	1,179	1,199	1,219	1,239	1,259	1,279	1,299	1,319	1,339
21,730	23,400	1,141	1,161	1,181	1,201	1,221	1,241	1,261	1,281	1,301
23,400	25,060	1,032	1,050	1,069	1,088	1,107	1,125	1,144	1,163	1,182
25,060	26,750	991	1,010	1,028	1,047	1,066	1,085	1,103	1,122	1,141
26,750	28,420	968	987	1,006	1,024	1,043	1,062	1,081	1,099	1,118
28,420	30,080	862	880	897	915	932	950	967	985	1,002
30,080	31,740	819	836	854	871	889	906	924	941	959
31,740	33,420	795	813	830	848	865	883	900	918	935
33,420	35,090	772	789	807	824	842	859	877	894	912
35,090	36,770	695	711	727	744	760	776	792	809	825
36,770	38,440	673	689	706	722	738	754	771	787	803
38,440	40,100	651	668	684	700	716	733	749	765	781
40,100	41,770	581	596	611	626	641	656	671	686	701
41,770	43,470	561	576	591	606	621	636	651	666	681
43,470	45,130	541	556	571	586	601	616	631	646	661
45,130	46,790	521	536	551	566	581	596	611	626	641
46,790	48,460	459	473	487	501	514	528	542	556	569
48,460	50,140	441	455	468	482	496	510	523	537	551
50,140	51,820	422	436	450	464	477	491	505	519	532
51,820	53,470	367	380	392	405	417	430	442	455	467
53,470	55,150	351	363	376	388	401	413	426	438	451
55,150	56,820	334	346	359	371	384	396	409	421	434
56,820	58,490	200	200	200	200	200	200	200	200	200
58,490	& up	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:									
		\$2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
at least	but less than	but less than:									
		\$2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
		your property tax refund is:									
0	1,660	1,904	1,928	1,951	1,975	1,999	2,023	2,046	2,050	2,050	2,050
1,660	3,320	1,888	1,912	1,936	1,959	1,983	2,007	2,031	2,050	2,050	2,050
3,320	5,020	1,872	1,896	1,920	1,944	1,967	1,991	2,015	2,039	2,050	2,050
5,020	6,680	1,759	1,781	1,804	1,826	1,849	1,871	1,894	1,916	1,939	1,961
6,680	8,350	1,737	1,759	1,782	1,804	1,827	1,849	1,872	1,894	1,917	1,939
8,350	10,030	1,712	1,734	1,757	1,779	1,802	1,824	1,847	1,869	1,892	1,914
10,030	11,700	1,694	1,716	1,739	1,761	1,784	1,806	1,829	1,851	1,874	1,896
11,700	13,380	1,572	1,593	1,615	1,636	1,657	1,678	1,700	1,721	1,742	1,763
13,380	15,050	1,554	1,575	1,596	1,617	1,639	1,660	1,681	1,702	1,724	1,745
15,050	16,720	1,522	1,543	1,564	1,585	1,607	1,628	1,649	1,670	1,692	1,713
16,720	18,370	1,413	1,433	1,453	1,473	1,493	1,513	1,533	1,553	1,573	1,593
18,370	20,060	1,379	1,399	1,419	1,439	1,459	1,479	1,499	1,519	1,539	1,559
20,060	21,730	1,359	1,379	1,399	1,419	1,439	1,459	1,479	1,499	1,519	1,539
21,730	23,400	1,321	1,341	1,361	1,381	1,401	1,421	1,441	1,461	1,481	1,501
23,400	25,060	1,200	1,219	1,238	1,257	1,275	1,294	1,313	1,332	1,350	1,369
25,060	26,750	1,160	1,178	1,197	1,216	1,235	1,253	1,272	1,291	1,310	1,328
26,750	28,420	1,137	1,156	1,174	1,193	1,212	1,231	1,249	1,268	1,287	1,306
28,420	30,080	1,020	1,037	1,055	1,072	1,090	1,107	1,125	1,142	1,160	1,177
30,080	31,740	976	994	1,011	1,029	1,046	1,064	1,081	1,099	1,116	1,134
31,740	33,420	953	970	988	1,005	1,023	1,040	1,058	1,075	1,093	1,110

Renters Only

Refund Table

If line 8 is:		and line 9 is at least:									
		\$2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
at least	but less than	but less than:									
		\$2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
		your property tax refund is:									
33,420	35,090	929	947	964	982	999	1,017	1,034	1,052	1,069	1,087
35,090	36,770	841	857	874	890	906	922	939	955	971	987
36,770	38,440	819	836	852	868	884	901	917	933	949	966
38,440	40,100	798	814	830	846	863	879	895	911	928	944
40,100	41,770	716	731	746	761	776	791	806	821	836	851
41,770	43,470	696	711	726	741	756	771	786	801	816	831
43,470	45,130	676	691	706	721	736	751	766	781	796	811
45,130	46,790	656	671	686	701	716	731	746	761	776	791
46,790	48,460	583	597	611	624	638	652	666	679	693	707
48,460	50,140	565	578	592	606	620	633	647	661	675	688
50,140	51,820	546	560	574	587	601	615	629	642	656	670
51,820	53,470	480	492	505	517	530	542	555	567	580	592
53,470	55,150	463	476	488	501	513	526	538	551	563	576
55,150	56,820	446	459	471	484	496	509	510	510	510	510
56,820	58,490	200	200	200	200	200	200	200	200	200	200
58,490	& up	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:										
		\$2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500
at least	but less than	but less than:										
		\$2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	& over
		your property tax refund is:										
0	1,660	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
1,660	3,320	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
3,320	5,020	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
5,020	6,680	1,984	2,006	2,029	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
6,680	8,350	1,962	1,984	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990
8,350	10,030	1,937	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
10,030	11,700	1,919	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
11,700	13,380	1,785	1,806	1,827	1,848	1,870	1,890	1,890	1,890	1,890	1,890	1,890
13,380	15,050	1,766	1,787	1,809	1,830	1,851	1,872	1,890	1,890	1,890	1,890	1,890
15,050	16,720	1,734	1,755	1,777	1,798	1,819	1,840	1,840	1,840	1,840	1,840	1,840
16,720	18,370	1,613	1,633	1,653	1,673	1,693	1,713	1,733	1,753	1,773	1,790	1,790
18,370	20,060	1,579	1,599	1,619	1,639	1,659	1,679	1,699	1,719	1,739	1,740	1,740
20,060	21,730	1,559	1,579	1,599	1,619	1,639	1,659	1,679	1,699	1,719	1,739	1,740
21,730	23,400	1,521	1,541	1,561	1,581	1,601	1,621	1,641	1,661	1,681	1,690	1,690
23,400	25,060	1,388	1,407	1,425	1,444	1,463	1,482	1,500	1,519	1,538	1,557	*
25,060	26,750	1,347	1,366	1,385	1,403	1,422	1,441	1,460	1,478	1,497	1,516	*
26,750	28,420	1,324	1,343	1,362	1,381	1,399	1,418	1,437	1,456	1,474	1,493	*
28,420	30,080	1,195	1,212	1,230	1,247	1,265	1,282	1,300	1,317	1,335	1,352	*
30,080	31,740	1,151	1,169	1,186	1,204	1,221	1,239	1,256	1,274	1,291	1,309	*
31,740	33,420	1,128	1,145	1,163	1,180	1,198	1,215	1,233	1,250	1,268	1,285	*
33,420	35,090	1,104	1,122	1,139	1,157	1,174	1,192	1,209	1,227	1,244	1,262	*
35,090	36,770	1,004	1,020	1,036	1,052	1,069	1,085	1,101	1,117	1,134	1,150	*
36,770	38,440	982	998	1,014	1,031	1,047	1,063	1,079	1,096	1,112	1,128	*
38,440	40,100	960	976	993	1,009	1,025	1,041	1,058	1,074	1,090	1,106	*
40,100	41,770	866	881	896	911	926	941	956	971	986	1,001	*
41,770	43,470	846	861	876	891	906	921	936	951	966	981	*
43,470	45,130	826	841	856	871	886	901	916	931	946	961	*
45,130	46,790	806	821	836	851	866	881	896	911	926	941	*
46,790	48,460	721	734	748	762	776	789	803	817	831	844	*
48,460	50,140	702	716	730	743	757	771	785	798	812	826	*
50,140	51,820	684	697	711	725	739	752	766	780	794	807	*
51,820	53,470	605	617	630	642	655	667	680	692	705	717	*
53,470	55,150	588	601	613	626	638	651	663	676	688	701	*
55,150	56,820	510	510	510	510	510	510	510	510	510	510	510
56,820	58,490	200	200	200	200	200	200	200	200	200	200	200
58,490	& up	0	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet on page 18.

Renter's Worksheet

For household incomes of \$23,400 or more with property tax of \$2,500 or more

- 1 Amount from line 9 **1** _____
- 2 Total household income from line 8 **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 or step G if you are completing the worksheet for line 10 on page 9 of this booklet. . **9** _____

Table for Renter's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
23,400	25,060	0.017	0.75	1,690
25,060	28,420	0.018	0.75	1,690
28,420	30,080	0.019	0.70	1,690
30,080	35,090	0.020	0.70	1,690
35,090	40,100	0.020	0.65	1,690
40,100	46,790	0.020	0.60	1,690
46,790	48,460	0.020	0.55	1,530
48,460	50,140	0.020	0.55	1,380
50,140	51,820	0.020	0.55	1,180
51,820	53,470	0.020	0.50	1,020
53,470	55,150	0.020	0.50	920
55,150	56,820	0.020	0.50	510
56,820	58,490	0.020	0.50	200
58,490	& up	not eligible		

Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	and line 13 is at least:										your homestead credit refund is:														
	\$0	25	50	75	100	125	150	175	200	225		250	275	300	325	350	375	400	425	450	475	500	525	550	575
0	1,660	4	25	46	67	89	110	131	152	174	195	216	237	259	280	301	322	344	365	386	407	429	450	471	492
1,660	3,300	0	9	30	51	72	94	115	136	157	179	200	221	242	264	285	306	327	349	370	391	412	434	455	476
3,300	5,000	0	11	32	53	75	96	117	138	160	181	202	223	245	266	287	308	330	351	372	393	415	436	457	
5,000	6,670	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309	329	349	369	389	409	
6,670	8,320	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286	306	326	346	366	386	
8,320	9,980	0	0	0	0	0	20	40	60	80	100	120	140	160	180	200	220	240	260	280	300	320	340	360	
9,980	11,650	0	0	0	0	0	0	40	60	80	100	120	140	160	180	200	220	240	260	280	300	320	340	360	
11,650	13,310	0	0	0	0	0	0	0	10	30	50	70	90	110	130	150	170	190	210	230	250	270	290	310	
13,310	14,990	0	0	0	0	0	0	0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	
14,990	16,640	0	0	0	0	0	0	0	0	0	2	22	42	62	82	102	122	142	162	182	202	222	242	262	
16,640	18,290	0	0	0	0	0	0	0	0	0	0	0	4	23	42	60	79	98	117	135	154	173	192	211	
18,290	19,980	0	0	0	0	0	0	0	0	0	0	0	0	4	22	41	60	79	97	116	135	154	173	192	
19,980	21,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	35	53	72	91	110	128	147	165	
21,650	23,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	29	47	66	85	104	123	142	
23,300	24,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	21	38	56	73	90	107	
24,960	26,630	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	33	50	
26,630	28,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	27	
28,300	29,930	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	
29,930	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Homestead Credit Refund (for Homeowners) Table

If line 8 is:	and line 13 is at least:																									
	\$ 600	625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175		
at	but less than:																									
least	\$ 625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200		
	your homestead credit refund is:																									
0	1,660	514	535	556	577	599	620	641	662	684	705	726	747	769	790	811	832	854	875	896	917	939	960	981	1,002	
1,660	3,300	497	519	540	561	582	604	625	646	667	689	710	731	752	774	795	816	837	859	880	901	922	944	965	986	
3,300	5,000	478	500	521	542	563	585	606	627	648	670	691	712	733	755	776	797	818	840	861	882	903	925	946	967	
5,000	6,670	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	749	769	789	809	829	849	869	889	
6,670	8,320	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	726	746	766	786	806	826	846	866	
8,320	9,980	380	400	420	440	460	480	500	520	540	560	580	600	620	640	660	680	700	720	740	760	780	800	820	840	
9,980	11,650	360	380	400	420	440	460	480	500	520	540	560	580	600	620	640	660	680	700	720	740	760	780	800	820	
11,650	13,310	330	350	370	390	410	430	450	470	490	510	530	550	570	590	610	630	650	670	690	710	730	750	770	790	
13,310	14,990	298	318	338	358	378	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	758	
14,990	16,640	262	282	302	322	342	362	382	402	422	442	462	482	502	522	542	562	582	602	622	642	662	682	702	722	
16,640	18,290	210	229	248	267	285	304	323	342	360	379	398	417	435	454	473	492	510	529	548	567	585	604	623	642	
18,290	19,980	172	191	210	229	247	266	285	304	322	341	360	379	397	416	435	454	472	491	510	529	547	566	585	604	
19,980	21,650	147	166	185	203	222	241	260	278	297	316	335	353	372	391	410	428	447	466	485	503	522	541	560	578	
21,650	23,300	122	141	160	179	197	216	235	254	272	291	310	329	347	366	385	404	422	441	460	479	497	516	535	554	
23,300	24,960	91	108	126	143	161	178	196	213	231	248	266	283	301	318	336	353	371	388	406	423	441	458	476	493	
24,960	26,630	68	85	103	120	138	155	173	190	208	225	243	260	278	295	313	330	348	365	383	400	418	435	453	470	
26,630	28,300	44	62	79	97	114	132	149	167	184	202	219	237	254	272	289	307	324	342	359	377	394	412	429	447	
28,300	29,930	20	36	52	68	85	101	117	133	150	166	182	198	215	231	247	263	280	296	312	328	345	361	377	393	
29,930	31,590	0	14	31	47	63	79	96	112	128	144	161	177	193	209	226	242	258	274	291	307	323	339	356	372	
31,590	33,250	0	0	9	25	42	58	74	90	107	123	139	155	172	188	204	220	237	253	269	285	302	318	334	350	
33,250	34,950	0	0	0	4	20	36	52	69	85	101	117	134	150	166	182	199	215	231	247	264	280	296	312	329	
34,950	36,590	0	0	0	0	0	14	31	47	63	79	96	112	128	144	161	177	193	209	226	242	258	274	291	307	
36,590	38,250	0	0	0	0	0	0	9	25	42	58	74	90	107	123	139	155	172	188	204	220	237	253	269	285	
38,250	39,930	0	0	0	0	0	0	0	4	20	36	52	69	85	101	117	134	150	166	182	199	215	231	247	264	
39,930	41,590	0	0	0	0	0	0	0	0	0	14	31	47	63	79	96	112	128	144	161	177	193	209	226	242	
41,590	43,240	0	0	0	0	0	0	0	0	0	0	0	9	25	42	58	74	90	107	123	139	155	172	188	204	220
43,240	44,900	0	0	0	0	0	0	0	0	0	0	0	4	20	36	53	69	85	101	118	134	150	166	183	199	
44,900	46,560	0	0	0	0	0	0	0	0	0	0	0	0	0	15	31	47	64	80	96	112	129	145	161	177	
46,560	48,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	26	42	58	75	91	107	123	140	156	
48,210	49,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	20	37	53	69	85	102	118	134	150	
49,910	51,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	112
51,570	53,230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91
53,230	54,880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69
54,880	56,540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
56,540	58,230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
58,230	59,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
59,890	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 8 is:		and line 13 is at least:																								
at	but less than	\$1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
least	than	your homestead credit refund is:																								
0	1,660	1,024	1,045	1,066	1,087	1,109	1,130	1,151	1,172	1,194	1,215	1,236	1,257	1,279	1,300	1,321	1,342	1,364	1,385	1,406	1,427	1,449	1,470	1,491	1,512	
1,660	3,300	1,007	1,029	1,050	1,071	1,092	1,114	1,135	1,156	1,177	1,199	1,220	1,241	1,262	1,284	1,305	1,326	1,347	1,369	1,390	1,411	1,432	1,454	1,475	1,496	
3,300	5,000	988	1,010	1,031	1,052	1,073	1,095	1,116	1,137	1,158	1,180	1,201	1,222	1,243	1,265	1,286	1,307	1,328	1,350	1,371	1,392	1,413	1,435	1,456	1,477	
5,000	6,670	909	929	949	969	989	1,009	1,029	1,049	1,069	1,089	1,109	1,129	1,149	1,169	1,189	1,209	1,229	1,249	1,269	1,289	1,309	1,329	1,349	1,369	
6,670	8,320	886	906	926	946	966	986	1,006	1,026	1,046	1,066	1,086	1,106	1,126	1,146	1,166	1,186	1,206	1,226	1,246	1,266	1,286	1,306	1,326	1,346	
8,320	9,980	860	880	900	920	940	960	980	1,000	1,020	1,040	1,060	1,080	1,100	1,120	1,140	1,160	1,180	1,200	1,220	1,240	1,260	1,280	1,300	1,320	
9,980	11,650	840	860	880	900	920	940	960	980	1,000	1,020	1,040	1,060	1,080	1,100	1,120	1,140	1,160	1,180	1,200	1,220	1,240	1,260	1,280	1,300	
11,650	13,310	810	830	850	870	890	910	930	950	970	990	1,010	1,030	1,050	1,070	1,090	1,110	1,130	1,150	1,170	1,190	1,210	1,230	1,250	1,270	
13,310	14,990	778	798	818	838	858	878	898	918	938	958	978	998	1,018	1,038	1,058	1,078	1,098	1,118	1,138	1,158	1,178	1,198	1,218	1,238	
14,990	16,640	742	762	782	802	822	842	862	882	902	922	942	962	982	1,002	1,022	1,042	1,062	1,082	1,102	1,122	1,142	1,162	1,182	1,202	
16,640	18,290	660	679	698	717	735	754	773	792	810	829	848	867	885	904	923	942	960	979	998	1,017	1,035	1,054	1,073	1,092	
18,290	19,980	622	641	660	679	697	716	735	754	772	791	810	829	847	866	885	904	922	941	960	979	997	1,016	1,035	1,054	
19,980	21,650	597	616	635	653	672	691	710	728	747	766	785	803	822	841	860	878	897	916	935	953	972	991	1,010	1,028	
21,650	23,300	572	591	610	629	647	666	685	704	722	741	760	779	797	816	835	854	872	891	910	929	947	966	985	1,004	
23,300	24,960	511	528	546	563	581	598	616	633	651	668	686	703	721	738	756	773	791	808	826	843	861	878	896	913	
24,960	26,630	488	505	523	540	558	575	593	610	628	645	663	680	698	715	733	750	768	785	803	820	838	855	873	890	
26,630	28,300	464	482	499	517	534	552	569	587	604	622	639	657	674	692	709	727	744	762	779	797	814	832	849	867	
28,300	29,930	410	426	442	458	475	491	507	523	540	556	572	588	605	621	637	653	670	686	702	718	735	751	767	783	
29,930	31,590	388	404	421	437	453	469	486	502	518	534	551	567	583	599	616	632	648	664	681	697	713	729	746	762	
31,590	33,250	367	383	399	415	432	448	464	480	497	513	529	545	562	578	594	610	627	643	659	675	692	708	724	740	
33,250	34,950	345	361	377	394	410	426	442	459	475	491	507	524	540	556	572	589	605	621	637	654	670	686	702	719	
34,950	36,590	323	339	356	372	388	404	421	437	453	469	486	502	518	534	551	567	583	599	616	632	648	664	681	697	
36,590	38,250	302	318	334	350	367	383	399	415	432	448	464	480	497	513	529	545	562	578	594	610	627	643	659	675	
38,250	39,930	280	296	312	329	345	361	377	394	410	426	442	459	475	491	507	524	540	556	572	589	605	621	637	654	
39,930	41,590	258	274	291	307	323	339	356	372	388	404	421	437	453	469	486	502	518	534	551	567	583	599	616	632	
41,590	43,240	237	253	269	285	302	318	334	350	367	383	399	415	432	448	464	480	497	513	529	545	562	578	594	610	
43,240	44,900	215	231	248	264	280	296	313	329	345	361	378	394	410	426	443	459	475	491	508	524	540	556	573	589	
44,900	46,560	194	210	226	242	259	275	291	307	324	340	356	372	389	405	421	437	454	470	486	502	519	535	551	567	
46,560	48,210	172	188	205	221	237	253	270	286	302	318	335	351	367	383	400	416	432	448	465	481	497	513	530	546	
48,210	49,910	150	167	183	199	215	232	248	264	280	297	313	329	345	362	378	394	410	427	443	459	475	492	508	524	
49,910	51,570	129	145	161	177	194	210	226	242	259	275	291	307	324	340	356	372	389	405	421	437	454	470	486	502	
51,570	53,230	107	123	139	156	172	188	204	221	237	253	269	286	302	318	334	351	367	383	399	416	432	448	464	481	
53,230	54,880	85	102	118	134	150	167	183	199	215	232	248	264	280	297	313	329	345	362	378	394	410	427	443	459	
54,880	56,540	64	80	96	113	129	145	161	178	194	210	226	243	259	275	291	308	324	340	356	373	389	405	421	438	
56,540	58,230	42	58	75	91	107	123	140	156	172	188	205	221	237	253	270	286	302	318	335	351	367	383	400	416	
58,230	59,890	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289	304	319	334	349	364	
59,890	61,540	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	254	269	284	299	314	329	344	
61,540	63,200	0	0	9	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309	324	
63,200	64,860	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289	304	
64,860	66,550	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	254	269	284	
66,550	68,200	0	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	
68,200	69,860	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	
69,860	71,520	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	and line 13 is at least:																								
	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
but less than:	your homestead credit refund is:																								
\$1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800		
71,520	73,180	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73,180	74,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74,870	76,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76,530	78,190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78,190	79,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79,850	81,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81,500	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is: at least	and line 13 is at least:																							
	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
but less than:	your homestead credit refund is:																							
\$1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400	
0	1,660	1,534	1,555	1,576	1,597	1,619	1,640	1,661	1,682	1,704	1,725	1,746	1,767	1,789	1,810	1,831	1,852	1,874	1,895	1,916	1,937	1,959	1,980	2,001
1,660	3,300	1,517	1,539	1,560	1,581	1,602	1,624	1,645	1,666	1,687	1,709	1,730	1,751	1,772	1,794	1,815	1,836	1,857	1,879	1,900	1,921	1,942	1,964	1,985
3,300	5,000	1,498	1,520	1,541	1,562	1,583	1,605	1,626	1,647	1,668	1,690	1,711	1,732	1,753	1,775	1,796	1,817	1,838	1,860	1,881	1,902	1,923	1,945	1,966
5,000	6,670	1,389	1,409	1,429	1,449	1,469	1,489	1,509	1,529	1,549	1,569	1,589	1,609	1,629	1,649	1,669	1,689	1,709	1,729	1,749	1,769	1,789	1,809	1,829
6,670	8,320	1,366	1,386	1,406	1,426	1,446	1,466	1,486	1,506	1,526	1,546	1,566	1,586	1,606	1,626	1,646	1,666	1,686	1,706	1,726	1,746	1,766	1,786	1,806
8,320	9,980	1,340	1,360	1,380	1,400	1,420	1,440	1,460	1,480	1,500	1,520	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680	1,700	1,720	1,740	1,760	1,780
9,980	11,650	1,320	1,340	1,360	1,380	1,400	1,420	1,440	1,460	1,480	1,500	1,520	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680	1,700	1,720	1,740	1,760
11,650	13,310	1,290	1,310	1,330	1,350	1,370	1,390	1,410	1,430	1,450	1,470	1,490	1,510	1,530	1,550	1,570	1,590	1,610	1,630	1,650	1,670	1,690	1,710	1,730
13,310	14,990	1,258	1,278	1,298	1,318	1,338	1,358	1,378	1,398	1,418	1,438	1,458	1,478	1,498	1,518	1,538	1,558	1,578	1,598	1,618	1,638	1,658	1,678	1,698
14,990	16,640	1,222	1,242	1,262	1,282	1,302	1,322	1,342	1,362	1,382	1,402	1,422	1,442	1,462	1,482	1,502	1,522	1,542	1,562	1,582	1,602	1,622	1,642	1,662
16,640	18,290	1,110	1,129	1,148	1,167	1,185	1,204	1,223	1,242	1,260	1,279	1,298	1,317	1,335	1,354	1,373	1,392	1,410	1,429	1,448	1,467	1,485	1,504	1,523
18,290	19,980	1,072	1,091	1,110	1,129	1,147	1,166	1,185	1,204	1,222	1,241	1,260	1,279	1,297	1,316	1,335	1,354	1,372	1,391	1,410	1,429	1,447	1,466	1,485
19,980	21,650	1,047	1,066	1,085	1,103	1,122	1,141	1,160	1,178	1,197	1,216	1,235	1,253	1,272	1,291	1,310	1,328	1,347	1,366	1,385	1,403	1,422	1,441	1,460
21,650	23,300	1,022	1,041	1,060	1,079	1,097	1,116	1,135	1,154	1,172	1,191	1,210	1,229	1,247	1,266	1,285	1,304	1,322	1,341	1,360	1,379	1,397	1,416	1,435
23,300	24,960	931	948	966	983	1,001	1,018	1,036	1,053	1,071	1,088	1,106	1,123	1,141	1,158	1,176	1,193	1,211	1,228	1,246	1,263	1,281	1,298	1,316
24,960	26,630	908	925	943	960	978	995	1,013	1,030	1,048	1,065	1,083	1,100	1,118	1,135	1,153	1,170	1,188	1,205	1,223	1,240	1,258	1,275	1,293
26,630	28,300	884	902	919	937	954	972	989	1,007	1,024	1,042	1,059	1,077	1,094	1,112	1,129	1,147	1,164	1,182	1,199	1,217	1,234	1,252	1,269
28,300	29,930	800	816	832	848	865	881	897	913	930	946	962	978	995	1,011	1,027	1,043	1,060	1,076	1,092	1,108	1,125	1,141	1,157
29,930	31,590	778	794	811	827	843	859	876	892	908	924	941	957	973	989	1,006	1,022	1,038	1,054	1,071	1,087	1,103	1,119	1,136
31,590	33,250	757	773	789	805	822	838	854	870	887	903	919	935	952	968	984	1,000	1,017	1,033	1,049	1,065	1,082	1,098	1,114
33,250	34,950	735	751	767	784	800	816	832	849	865	881	897	914	930	946	962	979	995	1,011	1,027	1,044	1,060	1,076	1,092
34,950	36,590	713	729	746	762	778	794	811	827	843	859	876	892	908	924	941	957	973	989	1,006	1,022	1,038	1,054	1,071
36,590	38,250	692	708	724	740	757	773	789	805	822	838	854	870	887	903	919	935	952	968	984	1,000	1,017	1,033	1,049
38,250	39,930	670	686	702	719	735	751	767	784	800	816	832	849	865	881	897	914	930	946	962	979	995	1,011	1,027
39,930	41,590	648	664	681	697	713	729	746	762	778	794	811	827	843	859	876	892	908	924	941	957	973	989	1,006
41,590	43,240	627	643	659	675	692	708	724	740	757	773	789	805	822	838	854	870	887	903	919	935	952	968	984
43,240	44,900	605	621	638	654	670	686	703	719	735	751	768	784	800	816	833	849	865	881	898	914	930	946	963
44,900	46,560	584	600	616	632	649	665	681	697	714	730	746	762	779	795	811	827	844	860	876	892	909	925	941

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is:		and line 13 is at least:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
at least		0	1,660	3,300	5,000	6,670	8,320	9,980	11,650	13,310	14,990	16,640	18,290	19,980	21,650	23,300	24,960	26,630	28,300	29,930	31,590	33,250	34,950	36,590	38,250	39,930	41,590	43,240	44,900	46,560	48,210	49,910	51,570	53,230	54,880	56,540	58,230	59,890	61,540	63,200	64,860	66,550	68,200	69,860	71,520																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
but less than:		2,044	2,065	2,049	2,030	1,869	1,846	1,820	1,800	1,770	1,738	1,702	1,560	1,522	1,497	1,472	1,351	1,328	1,304	1,190	1,168	1,147	1,125	1,103	1,082	1,060	1,038	1,017	995	974	952	930	909	887	865	844	823	802	784	764	744	724	704	689	674	659	644	629	617																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
your homestead credit refund is:		2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000	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	3,525	3,550	3,575																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
		2,320	2,341	2,362	2,384	2,405	2,426	2,447	2,469	2,490	2,511	2,532	2,553	2,574	2,595	2,616	2,637	2,658	2,679	2,700	2,721	2,742	2,763	2,784	2,805	2,826	2,847	2,868	2,889	2,910	2,931	2,952	2,973	2,994	3,015	3,036	3,057	3,078	3,099	3,120	3,141	3,162	3,183	3,204	3,225	3,246	3,267	3,288	3,309	3,330	3,351	3,372	3,393	3,414	3,435	3,456	3,477	3,498	3,519	3,540	3,561	3,582	3,603	3,624	3,645	3,666	3,687	3,708	3,729	3,750	3,771	3,792	3,813	3,834	3,855	3,876	3,897	3,918	3,939	3,960	3,981	4,002	4,023	4,044	4,065	4,086	4,107	4,128	4,149	4,170	4,191	4,212	4,233	4,254	4,275	4,296	4,317	4,338	4,359	4,380	4,401	4,422	4,443	4,464	4,485	4,506	4,527	4,548	4,569	4,590	4,611	4,632	4,653	4,674	4,695	4,716	4,737	4,758	4,779	4,800	4,821	4,842	4,863	4,884	4,905	4,926	4,947	4,968	4,989	5,010	5,031	5,052	5,073	5,094	5,115	5,136	5,157	5,178	5,199	5,220	5,241	5,262	5,283	5,304	5,325	5,346	5,367	5,388	5,409	5,430	5,451	5,472	5,493	5,514	5,535	5,556	5,577	5,598	5,619	5,640	5,661	5,682	5,703	5,724	5,745	5,766	5,787	5,808	5,829	5,850	5,871	5,892	5,913	5,934	5,955	5,976	5,997	6,018	6,039	6,060	6,081	6,102	6,123	6,144	6,165	6,186	6,207	6,228	6,249	6,270	6,291	6,312	6,333	6,354	6,375	6,396	6,417	6,438	6,459	6,480	6,501	6,522	6,543	6,564	6,585	6,606	6,627	6,648	6,669	6,690	6,711	6,732	6,753	6,774	6,795	6,816	6,837	6,858	6,879	6,900	6,921	6,942	6,963	6,984	7,005	7,026	7,047	7,068	7,089	7,110	7,131	7,152	7,173	7,194	7,215	7,236	7,257	7,278	7,299	7,320	7,341	7,362	7,383	7,404	7,425	7,446	7,467	7,488	7,509	7,530	7,551	7,572	7,593	7,614	7,635	7,656	7,677	7,698	7,719	7,740	7,761	7,782	7,803	7,824	7,845	7,866	7,887	7,908	7,929	7,950	7,971	7,992	8,013	8,034	8,055	8,076	8,097	8,118	8,139	8,160	8,181	8,202	8,223	8,244	8,265	8,286	8,307	8,328	8,349	8,370	8,391	8,412	8,433	8,454	8,475	8,496	8,517	8,538	8,559	8,580	8,601	8,622	8,643	8,664	8,685	8,706	8,727	8,748	8,769	8,790	8,811	8,832	8,853	8,874	8,895	8,916	8,937	8,958	8,979	9,000	9,021	9,042	9,063	9,084	9,105	9,126	9,147	9,168	9,189	9,210	9,231	9,252	9,273	9,294	9,315	9,336	9,357	9,378	9,399	9,420	9,441	9,462	9,483	9,504	9,525	9,546	9,567	9,588	9,609	9,630	9,651	9,672	9,693	9,714	9,735	9,756	9,777	9,798	9,819	9,840	9,861	9,882	9,903	9,924	9,945	9,966	9,987	10,008	10,029	10,050	10,071	10,092	10,113	10,134	10,155	10,176	10,197	10,218	10,239	10,260	10,281	10,302	10,323	10,344	10,365	10,386	10,407	10,428	10,449	10,470	10,491	10,512	10,533	10,554	10,575	10,596	10,617	10,638	10,659	10,680	10,701	10,722	10,743	10,764	10,785	10,806	10,827	10,848	10,869	10,890	10,911	10,932	10,953	10,974	10,995	11,016	11,037	11,058	11,079	11,100	11,121	11,142	11,163	11,184	11,205	11,226	11,247	11,268	11,289	11,310	11,331	11,352	11,373	11,394	11,415	11,436	11,457	11,478	11,499	11,520	11,541	11,562	11,583	11,604	11,625	11,646	11,667	11,688	11,709	11,730	11,751	11,772	11,793	11,814	11,835	11,856	11,877	11,898	11,919	11,940	11,961	11,982	11,003	11,024	11,045	11,066	11,087	11,108	11,129	11,150	11,171	11,192	11,213	11,234	11,255	11,276	11,297	11,318	11,339	11,360	11,381	11,402	11,423	11,444	11,465	11,486	11,507	11,528	11,549	11,570	11,591	11,612	11,633	11,654	11,675	11,696	11,717	11,738	11,759	11,780	11,801	11,822	11,843	11,864	11,885	11,906	11,927	11,948	11,969	11,990	12,011	12,032	12,053	12,074	12,095	12,116	12,137	12,158	12,179	12,200	12,221	12,242	12,263	12,284	12,305	12,326	12,347	12,368	12,389	12,410	12,431	12,452	12,473	12,494	12,515	12,536	12,557	12,578	12,599	12,620	12,641	12,662	12,683	12,704	12,725	12,746	12,767	12,788	12,809	12,830	12,851	12,872	12,893	12,914	12,935	12,956	12,977	12,998	13,019	13,040	13,061	13,082	13,103	13,124	13,145	13,166	13,187	13,208	13,229	13,250	13,271	13,292	13,313	13,334	13,355	13,376	13,397	13,418	13,439	13,460	13,481	13,502	13,523	13,544	13,565	13,586	13,607	13,628	13,649	13,670	13,691	13,712	13,733	13,754	13,775	13,796	13,817	13,838	13,859	13,880	13,901	13,922	13,943	13,964	13,985	13,006	13,027	13,048	13,069	13,090	13,111	13,132	13,153	13,174	13,195	13,216	13,237	13,258	13,279	13,300	13,321	13,342	13,363	13,384	13,405	13,426	13,447	13,468	13,489	13,510	13,531	13,552	13,573	13,594	13,615	13,636	13,657	13,678	13,699	13,720	13,741	13,762	13,783	13,804	13,825	13,846	13,867	13,888	13,909	13,930	13,951	13,972	13,993	14,014	14,035	14,056	14,077	14,098	14,119	14,140	14,161	14,182	14,203	14,224	14,245	14,266	14,287	14,308	14,329	14,350	14,371	14,392	14,413	14,434	14,455	14,476	14,497	14,518	14,539	14,560	14,581	14,602	14,623	14,644	14,665	14,686	14,707	14,728	14,749	14,770	14,791	14,812	14,833	14,854	14,875	14,896	14,917	14,938	14,959	14,980	14,001	14,022	14,043	14,064	14,085	14,106	14,127	14,148	14,169	14,190	14,211	14,232	14,253	14,274	14,295	14,316	14,337	14,358	14,379	14,400	14,421	14,442	14,463	14,484	14,505	14,526	14,547	14,568	14,589	14,610	14,631	14,652	14,673	14,694	14,715	14,736	14,757	14,778	14,799	14,820	14,841	14,862	14,883	14,904	14,925	14,946	14,967	14,988	15,009	15,030	15,051	15,072	15,093	15,114	15,135	15,156	15,177	15,198	15,219	15,240	15,261	15,282	15,303	15,324	15,345	15,366	15,387	15,408	15,429	15,450	15,471	15,492	15,513	15,534	15,555	15,576	15,597	15,618	15,639	15,660	15,681	15,702	15,723	15,744	15,765	15,786	15,807	15,828	15,849	15,870	15,891	15,912	15,933	15,954	15,975	15,996	16,017	16,038	16,059	16,080	16,101	16,122	16,143	16,164	16,185	16,206	16,227	16,248	16,269	16,290	16,311	16,332	16,353	16,374	16,395	16,416	16,437	16,458	16,479	16,500	16,521	16,542	16,563	16,584	16,605	16,626	16,647	16,668	16,689	16,710	16,731	16,752	16,773	16,794	16,815	16,836	16,857	16,878	16,899	16,920	16,941	16,962	16,983	17,004	17,025	17,046	17,067	17,088	17,109	17,130	17,151	17,172	17,193	17,214	17,235	17,256	17,277	17,298	17,319	17,340	17,361	17,382	17,403	17,424	17,445	17,466	17,487	17,508	17,529	17,550	17,571	17,592	17,613	17,634	17,655	17,676	17,697	17,718	17,739	17,760	17,781	17,802	17,823	17,844	17,865	17,886	17,907	17,928	17,949	17,970	17,991	18,012	18,033	18,054	18,075	18,096	18,117	18,138	18,159	18,180	18,201	18,222	18,243	18,264	18,285	18,306	18,327	18,348	18,369	18,390	18,411	18,432	18,453	18,474	18,495	18,516	18,537	18,558	18,579	18,600	18,621	18,642	18,663	18,684	18,705	18,726	18,747	18,768	18,789	18,810	18,831	18,852	18,873	18,894	18,915	18,936	18,957	18,978	18,999	19,020	19,041	19,062	19,083	19,104	19,125	19,146	19,167	19,188	19,209	19,230	19,251	19,272	19,293	19,314	19,335	19,356	19,377	19,398	19,419	19,440	19,461	19,482	19,503	19,524	19,545	19,566	19,587	19,608	19,629	19,650	19,671	19,692	19,713	19,734	19,755	19,776	19,797	19,818	19,839	19,860	19,881	19,902	19,923	19,944	19,965	19,986	20,007	20,028	20,049	20,070	20,091	20,112	20,133	20,154	20,175	20,196	20,217	20,238	20,259	20,280	20,301	20,322	20,343	20,364	20,385	20,406	20,427	20,448	20,469	20,490	20,511	20,532	20,553	20,574	20,59

Homestead Credit Refund (for Homeowners) Table

If line 8 is:		and line 13 is at least:																									
at least		\$2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975		
but less than:		\$2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000		
your homestead credit refund is:																											
71,520	73,180	536	551	566	581	596	611	626	641	656	671	686	701	716	731	746	761	776	791	806	821	836	851	866	881		
73,180	74,870	515	530	545	560	575	590	605	620	635	650	665	680	695	710	725	740	755	770	785	800	815	830	845	860		
74,870	76,530	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	763	778	793		
76,530	78,190	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	756	771		
78,190	79,850	404	419	434	449	464	479	494	509	524	539	554	569	584	599	614	629	644	659	674	689	704	719	734	749		
79,850	81,500	383	398	413	428	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728		
81,500	83,190	361	376	391	406	421	436	451	466	481	496	511	526	541	556	571	586	601	616	631	646	661	676	691	706		
83,190	84,850	288	303	318	333	348	363	378	393	408	423	438	453	468	483	498	513	528	543	558	573	588	603	618	633		
84,850	86,510	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	580	595	610		
86,510	88,160	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587		
88,160	89,820	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519	534	549	564		
89,820	91,510	196	211	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541		
91,510	93,170	108	122	135	149	163	177	190	204	218	232	245	259	273	287	300	314	328	342	355	369	383	397	410	424		
93,170	94,820	86	100	114	127	141	155	169	182	196	210	224	237	251	265	279	292	306	320	334	347	361	375	389	402		
94,820	96,510	64	78	92	105	119	133	147	160	174	188	202	215	229	243	257	270	284	298	312	325	339	353	367	380		
96,510	98,170	0	2	16	30	43	57	71	85	98	112	126	140	153	167	181	195	208	222	236	250	263	277	291	305		
98,170	99,860	0	0	0	7	20	34	48	62	75	89	103	117	130	144	158	172	185	199	213	227	240	254	268	282		
99,860	101,510	0	0	0	0	0	10	23	35	48	60	73	85	98	110	123	135	148	160	173	185	198	210	223	235		
101,510	103,900	0	0	0	0	0	0	0	0	10	22	35	47	60	72	85	97	110	122	135	147	160	172	185	197	210	
103,900	104,830	0	0	0	0	0	0	0	0	2	14	27	39	52	64	77	89	102	114	127	139	152	164	177	189		
104,830	106,490	0	0	0	0	0	0	0	0	0	0	11	23	36	48	61	73	86	98	111	123	136	148	161	173		
106,490	107,930	0	0	0	0	0	0	0	0	0	0	0	4	16	29	41	54	66	79	91	104	116	129	141	154		
107,930	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

If line 8 is:		and line 13 is at least:																									
at least		\$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	3,525	3,550	3,575		
but less than:		\$3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	3,525	3,550	3,575	3,600		
your homestead credit refund is:																											
0	1,660	2,554	2,575	2,596	2,617	2,639	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640		
1,660	3,300	2,537	2,559	2,580	2,601	2,622	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640		
3,300	5,000	2,518	2,540	2,561	2,582	2,603	2,625	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640		
5,000	6,670	2,349	2,369	2,389	2,409	2,429	2,449	2,469	2,489	2,509	2,529	2,549	2,569	2,589	2,609	2,629	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640		
6,670	8,320	2,326	2,346	2,366	2,386	2,406	2,426	2,446	2,466	2,486	2,506	2,526	2,546	2,566	2,586	2,606	2,626	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640		
8,320	9,980	2,300	2,320	2,340	2,360	2,380	2,400	2,420	2,440	2,460	2,480	2,500	2,520	2,540	2,560	2,580	2,600	2,620	2,640	2,640	2,640	2,640	2,640	2,640	2,640		
9,980	11,650	2,280	2,300	2,320	2,340	2,360	2,380	2,400	2,420	2,440	2,460	2,480	2,500	2,520	2,540	2,560	2,580	2,600	2,620	2,640	2,640	2,640	2,640	2,640	2,640		
11,650	13,310	2,250	2,270	2,290	2,310	2,330	2,350	2,370	2,390	2,410	2,430	2,450	2,470	2,490	2,510	2,530	2,550	2,570	2,600	2,620	2,640	2,640	2,640	2,640	2,640		
13,310	14,990	2,218	2,238	2,258	2,278	2,298	2,318	2,338	2,358	2,378	2,398	2,418	2,438	2,458	2,478	2,498	2,518	2,538	2,558	2,578	2,598	2,610	2,630	2,640	2,640		
14,990	16,640	2,182	2,202	2,222	2,242	2,262	2,282	2,302	2,322	2,342	2,362	2,382	2,402	2,422	2,442	2,462	2,482	2,502	2,522	2,542	2,562	2,582	2,602	2,622	2,640		
16,640	18,290	2,010	2,029	2,048	2,067	2,085	2,104	2,123	2,142	2,160	2,179	2,198	2,217	2,235	2,254	2,273	2,292	2,310	2,329	2,348	2,367	2,386	2,405	2,424	2,443		

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is:		and line 13 is at least:																					
at least	but less than	\$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	3,500 & over
18,290	19,980	1,972	1,991	2,010	2,029	2,047	2,066	2,085	2,104	2,122	2,141	2,160	2,179	2,197	2,216	2,235	2,254	2,272	2,291	2,310	2,329	*	*
19,980	21,650	1,947	1,966	1,985	2,003	2,022	2,041	2,060	2,078	2,097	2,116	2,135	2,153	2,172	2,191	2,210	2,228	2,247	2,266	2,285	2,303	*	*
21,650	23,300	1,922	1,941	1,960	1,979	1,997	2,016	2,035	2,054	2,072	2,091	2,110	2,129	2,147	2,166	2,185	2,204	2,222	2,241	2,260	2,279	*	*
23,300	24,960	1,771	1,788	1,806	1,823	1,841	1,858	1,876	1,893	1,911	1,928	1,946	1,963	1,981	1,998	2,016	2,033	2,051	2,068	2,086	2,103	*	*
24,960	26,630	1,748	1,765	1,783	1,800	1,818	1,835	1,853	1,870	1,888	1,905	1,923	1,940	1,958	1,975	1,993	2,010	2,028	2,045	2,063	2,080	*	*
26,630	28,300	1,724	1,742	1,759	1,777	1,794	1,812	1,829	1,847	1,864	1,882	1,899	1,917	1,934	1,952	1,969	1,987	2,004	2,022	2,039	2,057	*	*
28,300	29,930	1,580	1,596	1,612	1,628	1,645	1,661	1,677	1,693	1,710	1,726	1,742	1,758	1,775	1,791	1,807	1,823	1,840	1,856	1,872	1,888	*	*
29,930	31,590	1,558	1,574	1,591	1,607	1,623	1,639	1,656	1,672	1,688	1,704	1,721	1,737	1,753	1,769	1,786	1,802	1,818	1,834	1,851	1,867	*	*
31,590	33,250	1,537	1,553	1,569	1,585	1,602	1,618	1,634	1,650	1,667	1,683	1,699	1,715	1,732	1,748	1,764	1,780	1,797	1,813	1,829	1,845	*	*
33,250	34,950	1,515	1,531	1,547	1,564	1,580	1,596	1,612	1,629	1,645	1,661	1,677	1,694	1,710	1,726	1,742	1,759	1,775	1,791	1,807	1,824	*	*
34,950	36,590	1,493	1,509	1,526	1,542	1,558	1,574	1,591	1,607	1,623	1,639	1,656	1,672	1,688	1,704	1,721	1,737	1,753	1,769	1,786	1,802	*	*
36,590	38,250	1,472	1,488	1,504	1,520	1,537	1,553	1,569	1,585	1,602	1,618	1,634	1,650	1,667	1,683	1,699	1,715	1,732	1,748	1,764	1,780	*	*
38,250	39,930	1,450	1,466	1,482	1,499	1,515	1,531	1,547	1,564	1,580	1,596	1,612	1,629	1,645	1,661	1,677	1,694	1,710	1,726	1,742	1,759	*	*
39,930	41,590	1,428	1,444	1,461	1,477	1,493	1,509	1,526	1,542	1,558	1,574	1,591	1,607	1,623	1,639	1,656	1,672	1,688	1,704	1,721	1,737	*	*
41,590	43,240	1,407	1,423	1,439	1,455	1,472	1,488	1,504	1,520	1,537	1,553	1,569	1,585	1,602	1,618	1,634	1,650	1,667	1,683	1,699	1,715	*	*
43,240	44,900	1,385	1,401	1,418	1,434	1,450	1,466	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	*	*
44,900	46,560	1,364	1,380	1,396	1,412	1,429	1,445	1,461	1,477	1,494	1,510	1,526	1,542	1,559	1,575	1,591	1,607	1,624	1,640	1,656	1,672	*	*
46,560	48,210	1,342	1,358	1,375	1,391	1,407	1,423	1,440	1,456	1,472	1,488	1,505	1,521	1,537	1,553	1,570	1,586	1,602	1,618	1,635	1,651	*	*
48,210	49,910	1,320	1,337	1,353	1,369	1,385	1,402	1,418	1,434	1,450	1,467	1,483	1,499	1,515	1,532	1,548	1,564	1,580	1,597	1,613	1,629	*	*
49,910	51,570	1,299	1,315	1,331	1,347	1,364	1,380	1,396	1,412	1,429	1,445	1,461	1,477	1,494	1,510	1,526	1,542	1,559	1,575	1,591	1,607	*	*
51,570	53,230	1,277	1,293	1,309	1,326	1,342	1,358	1,374	1,391	1,407	1,423	1,439	1,456	1,472	1,488	1,504	1,521	1,537	1,553	1,569	1,586	*	*
53,230	54,880	1,255	1,272	1,288	1,304	1,320	1,337	1,353	1,369	1,385	1,402	1,418	1,434	1,450	1,467	1,483	1,499	1,515	1,532	1,548	1,564	*	*
54,880	56,540	1,234	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	*	*
56,540	58,230	1,212	1,228	1,245	1,261	1,277	1,293	1,310	1,326	1,342	1,358	1,375	1,391	1,407	1,423	1,440	1,456	1,472	1,488	1,505	1,521	*	*
58,230	59,890	1,099	1,114	1,129	1,144	1,159	1,174	1,189	1,204	1,219	1,234	1,249	1,264	1,279	1,294	1,309	1,324	1,339	1,354	1,369	1,384	*	*
59,890	61,540	1,079	1,094	1,109	1,124	1,139	1,154	1,169	1,184	1,199	1,214	1,229	1,244	1,259	1,274	1,289	1,304	1,319	1,334	1,349	1,364	*	*
61,540	63,200	1,059	1,074	1,089	1,104	1,119	1,134	1,149	1,164	1,179	1,194	1,209	1,224	1,239	1,254	1,269	1,284	1,299	1,314	1,329	1,344	*	*
63,200	64,860	1,039	1,054	1,069	1,084	1,099	1,114	1,129	1,144	1,159	1,174	1,189	1,204	1,219	1,234	1,249	1,264	1,279	1,294	1,309	1,324	*	*
64,860	66,550	1,019	1,034	1,049	1,064	1,079	1,094	1,109	1,124	1,139	1,154	1,169	1,184	1,199	1,214	1,229	1,244	1,259	1,274	1,289	1,304	*	*
66,550	68,200	959	974	989	1,004	1,019	1,034	1,049	1,064	1,079	1,094	1,109	1,124	1,139	1,154	1,169	1,184	1,199	1,214	1,229	1,244	*	*
68,200	69,860	938	953	968	983	998	1,013	1,028	1,043	1,058	1,073	1,088	1,103	1,118	1,133	1,148	1,163	1,178	1,193	1,208	1,223	*	*
69,860	71,520	917	932	947	962	977	992	1,007	1,022	1,037	1,052	1,067	1,082	1,097	1,112	1,127	1,142	1,157	1,172	1,187	1,202	*	*
71,520	73,180	896	911	926	941	956	971	986	1,001	1,016	1,031	1,046	1,061	1,076	1,091	1,106	1,121	1,136	1,151	1,166	1,181	*	*
73,180	74,870	875	890	905	920	935	950	965	980	995	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	1,130	1,145	1,160	*	*
74,870	76,530	808	823	838	853	868	883	898	913	928	943	958	973	988	1,003	1,018	1,033	1,048	1,063	1,078	1,093	*	*
76,530	78,190	786	801	816	831	846	861	876	891	906	921	936	951	966	981	996	1,011	1,026	1,041	1,056	1,071	*	*
78,190	79,850	764	779	794	809	824	839	854	869	884	899	914	929	944	959	974	989	1,004	1,019	1,034	1,049	*	*
79,850	81,500	743	758	773	788	803	818	833	848	863	878	893	908	923	938	953	968	983	998	1,013	1,028	*	*
81,500	83,190	721	736	751	766	781	796	811	826	841	856	871	886	901	916	931	946	961	976	991	1,006	*	*
83,190	84,850	648	663	678	693	708	723	738	753	768	783	798	813	828	843	858	873	888	903	918	933	*	*
84,850	86,510	625	640	655	670	685	700	715	730	745	760	775	790	805	820	835	850	865	880	895	910	*	*

* Use the Homeowner's Worksheet on page 26. Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is:	and line 13 is at least:																														
	\$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500										
at least	86,510	88,160	89,820	91,510	93,170	94,820	96,510	98,170	99,860	101,510	103,900	104,830	106,490	107,930	& up	but less than:															
your homestead credit refund is:	602	617	632	647	662	677	692	707	722	737	752	767	782	797	812	827	842	857	872	887	*										
	579	594	609	624	639	654	669	684	699	714	729	744	759	774	789	804	819	834	849	864	*										
	556	571	586	601	616	631	646	661	676	691	706	721	736	751	766	781	796	811	826	841	*										
	438	452	465	479	493	507	520	534	548	562	575	589	603	617	630	644	658	672	685	699	*										
	416	430	444	457	471	485	499	512	526	540	554	567	581	595	609	622	636	650	664	677	*										
	394	408	422	435	449	463	477	490	504	518	532	545	559	573	587	600	614	628	642	655	*										
	318	332	346	360	373	387	401	415	428	442	456	470	483	497	511	525	538	552	566	580	*										
	295	309	323	337	350	364	378	392	405	419	433	447	460	474	488	502	515	529	543	557	*										
	248	260	273	285	298	310	323	335	348	360	373	385	398	410	423	435	448	460	473	485	*										
	222	235	247	260	272	285	297	310	322	335	347	360	372	385	397	410	422	435	447	460	*										
	202	214	227	239	252	264	277	289	302	314	327	339	352	364	377	389	402	414	427	439	*										
	186	198	211	223	236	248	261	273	286	298	311	323	336	348	361	373	386	398	411	423	*										
	166	179	191	204	216	229	241	254	266	279	291	304	316	329	341	354	366	379	391	404	*										
107,930 & up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0										

* Use the Homeowner's Worksheet below.

Homeowners Only

For household incomes of \$13,310 or more with property tax of \$3,500 or more

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

Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
13,310	14,990	0.017	0.800	2,640
14,990	16,640	0.018	0.800	2,640
16,640	18,290	0.019	0.750	2,640
18,290	23,300	0.020	0.750	2,640
23,300	28,300	0.020	0.700	2,640
28,300	39,930	0.020	0.650	2,640
39,930	58,230	0.020	0.650	2,140
58,230	66,550	0.020	0.600	1,870
66,550	74,870	0.021	0.600	1,540
74,870	83,190	0.022	0.600	1,380
83,190	91,510	0.023	0.600	1,210
91,510	96,510	0.024	0.550	1,020
96,510	99,860	0.025	0.550	850
99,860	103,900	0.025	0.500	700
103,900	107,930	0.025	0.500	510
107,930	& up		Not Eligible	

Special Property Tax Programs

Senior Citizens Property Tax Deferral Program

What is it?

The Senior Citizens Property Tax Deferral Program may allow you to postpone paying—or defer—a portion of your homestead property taxes, as well as special assessments.

If you are eligible and wish to participate in the program, you will need to pay no more than 3 percent of your household income (as stated on line 6 of the return) 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 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.

Special Homestead Classification for certain persons who are blind or disabled

What is it?

The Special Homestead Classification (class 1b) provides a reduced property tax classification rate on the first \$50,000 of market value of a qualifying person's homestead.

Eligibility Requirements

To receive the special classification on the qualifying person's homestead, you must apply to your county assessor by October 1st for taxes payable the next year.

For this property tax classification, a qualifying individual is generally someone who is blind or permanently and totally disabled:

Blind: A person is considered blind if an eye doctor has determined their visual acuity does not exceed 20/200 or their field of vision is not more than 20 degrees.

Disabled: A person is considered permanently and totally disabled for purposes of this classification if they have a condition that is considered permanent in nature and totally prevents them from working. They must also receive payments from a qualifying agency because of their disability.

For more information:

- Go to www.revenue.state.mn.us and type **Class 1b** in the Search box, or
- Contact your county assessor.

How is my information used?

The information you provide on your tax return is private under state law. We use this information to determine your liability under Minnesota tax laws and for other tax administration purposes. We cannot give this information to others without your consent, except that certain other government entities may have access to this information, if allowed by law. For more information about how your information is used, including a complete list of the entities it may be shared with, go to www.revenue.state.mn.us and type **Use of Information** in the Search box.

Are You a Homeowner?

File for free on our website!

Go to www.revenue.state.mn.us and click on “Property Tax Refund” under “For Individuals” to get started.

Need Forms?

- Visit our website at www.revenue.state.mn.us
- Call us at **651-296-3781** or **1-800-652-9094**.
- Write to:
Minnesota Tax Forms
Mail Station 1421
St. Paul, MN 55146-1421

Check on your refund status

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

We begin working on Property Tax Refund returns in July of each year.

Want to speak with a representative?

call **651-296-3781** or **1-800-652-9094**

from 8:00 a.m. to 4:30 p.m. Monday through Friday. When you call, have the following available:

- your Form M1PR; and
- any CRP forms given to you by your landlord (if a renter) or your 2016 and 2015 property tax statements (if a homeowner).

Need Help?

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 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. 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

Where's my refund?

We have updated our **Where's My Refund** system. Go to www.revenue.state.mn.us after July 1 and type **Where's my refund** in the Search box to monitor the status of your refund.

With the new system, you can:

- See when we've received your return
- Follow your return through the process
- Get more information about your return in each step of the process
- See the actual date your refund was issued

When you use **Where's My Refund**, we ask for the exact amount of your refund in addition to your Social Security number and date of birth. You may also monitor the status of your refund by calling the department at 651-296-4444 or 1-800-657-3676 (toll free).

For more information, see page 3.