DEPARTMENT OF REVENUE

2020

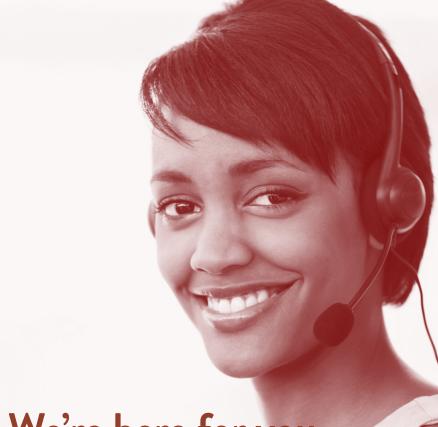
Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund

Forms and Instructions

 Form M1PR
 Homestead Credit Refund (for Homeowners) and Renter's
 Property Tax Refund

> Schedule M1PR-AI Additions to Income

Questions?



We're here for you. 651-296-3781 1-800-652-9094

www.revenue.state.mn.us

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Your 2020 return should be electronically filed, postmarked, or dropped off by August 16, 2021. The final deadline to claim the 2020 refund is August 15, 2022.

Do I qualify?

You may be eligible for a refund based on your household income (see page 8) and the property taxes or rent 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 \$62,960	\$2,210
A homeowner	Your total household income is less than \$116,180	\$2,840

Other Requirements

• If you were a part-year resident of Minnesota during 2020:

If you are a renter and permanent resident of another state for the entire year but were present in Minnesota more than 183 days, you may be eligible for this refund.

- If you are a homeowner or mobile home owner:
 - You must have owned and occupied your home on January 2, 2021
 - 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 for your property to be classified as your homestead, or to apply for homestead classification. If you are filing a joint claim, at least one spouse must have a valid Social Security Number for your property to be classified as your homestead
 - You must have paid or arranged 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
 - 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.

You do NOT qualify if:

- You are a dependent. You are a dependent if any of these are true:
 - You can be claimed on someone's 2020 federal income tax return
 - You lived with a parent, grandparent, sibling, aunt, or uncle for more than half the year and both of these apply:
 - You were under age 19 at the end of the year (24 if a full-time student)
 - You did not provide more than 50% of your own support
 - You had gross income of less than \$4,300 in 2020, and had more than 50% of your support provided by one of these:
 - A person you lived with for the entire year
 - 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 both of these are true:
 - Your gross income was less than \$4,300
 - You received more than 50% of your support from a relative
- You have a relative homestead. Neither the owner nor the occupants may claim a homeowner's refund or special refund for property classified as a relative homestead.

Special Property Tax Refund Requirements

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. You may qualify if all of these are true:

- You owned and occupied your home on January 2, 2020 and January 2, 2021
- Your net property tax on your homestead increased by more than 12% from 2020 to 2021
- The increase was at least \$100

Where's my refund?

We review every return to verify the information on the return and make sure the right refund goes to the right person. Each tax return is different, so processing time will vary. To check your refund status, go to www.revenue.state.mn.us after July 1 and type **Where's My Refund** into the Search box. With this 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 your Social Security Number, date of birth, and the exact amount of your refund.

What can I do to get my refund faster?

- Electronically file your return
- Choose direct deposit (Use an account you do not plan on closing. We cannot change the account.)
- Include all documentation

What happens after I send my return?

We will:

- Receive your return
- Process your return
- · Prepare your refund
- · Send your refund

You can also call our automated phone line at 651-296-4444 or 1-800-657-3676 to get the status of your refund.

e-Services Upgrade

Our e-Services system has a new look and feel! The new design is more intuitive and user friendly. For help, search e-Services Help on our website.

How does the department protect my information?

Protecting your information and identity is our priority. 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 into the Search box
- www.irs.gov (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 someone claiming to be from the department, call 651-296-3781 or 1-800-652-9094. We can determine if the contact you received was legitimate.

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 access this information if allowed by law. For details about how we use your information, including a complete list of the entities we may share it with, go to www.revenue.state.mn.us and type **Use of Information** into the Search box.

How do I report my property taxes paid?

Homeowners: Use the **Statement of Property Taxes Payable in 2021** that you receive in March 2021 to complete your 2020 return. Do not use your 2020 tax statement or your Notice of Proposed Taxes to complete your return. Your refund will be delayed if you file using incorrect statements. Do not include your property tax statement when mailing a return.

Renters: Your property owner or managing agent must provide you a CRP, *Certificate of Rent Paid*, by January 31, 2021. If you rented more than one unit during 2020, you must have a CRP for each unit. If your property owner or managing agent does not provide a CRP by March 1, 2021, call us at 651-296-3781 or 1-800-652-9094. **Your refund will be delayed if you do not include your CRP(s).**

Getting Started

Renters

You must have a CRP, Certificate of Rent Paid, for each rental unit you lived in during 2020. You need this to calculate your refund. Your property owner or managing agent must give you a completed 2020 CRP no later than January 31, 2021. Include it with your completed return.

Property owners and managing agents will provide each adult living in the rental unit a separate CRP. Each CRP will reflect an equal portion of the rent paid. Married couples will receive a separate CRP for each spouse. If you have adult dependents living in the rental unit, they will receive a separate CRP. When completing your return, combine the rent amounts from line 3 of your CRP with the rent of your spouse or adult dependent(s). Include copies of each CRP with your return. For information about what amounts are included in rent on the CRP, go to www.revenue.state.mn.us and type Renter's Property Tax Refund into the search box.

If you do not receive a CRP by March 1, 2021, or you believe the rent amount on the CRP is incorrect, contact your property owner or managing agent. If they will not provide a copy or corrected CRP, call us at 651-296-3781 or 1-800-652-9094.

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

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 2020, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2021. At the time you apply for homestead status, request a signed statement saying that your application was 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, 2022. Include a copy of your receipt or a signed confession of judgment statement from your county auditor or treasurer.

After your homestead application has been approved or you have paid or made arrangements to pay delinquent taxes, include the amount from line 5 of your property tax statement on line 19 of Form M1PR.

What if I move after I file?

Change your address by emailing individual.incometax@state.mn.us or calling 651-296-3781 or 1-800-652-9094.

Your refund may be delayed if you do not contact 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 2020:

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

If the person died in 2021 before applying for the 2020 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 for a Deceased Taxpayer
- Enclose a copy of the death certificate with the return

If a person died after filing a return but prior to us issuing the check, we may only pay the refund to the surviving spouse or dependent. If we issued the check and it was not cashed prior to death, it is considered part of the estate and we may pay it to the personal representative.

What if my Property Tax or Income Changes?

File Form M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund, if any of these happen after filing your return:

- · Your household income changes
- · You receive a corrected CRP from your property owner or managing agent
- You receive a corrected statement from the county
- · You need to correct a mistake on your original return

Generally, you have until October 15, 2024 to file an amended 2020 property tax refund return.

If your amended return reduces your refund, you must pay the difference. You must 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 applicable 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 **Foreign Address** box.

If you do not select direct deposit, we will issue your refund check 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 M1PR forms	Only your name, Social Security Number, and date of birt						
	your spouse lived in a nursing home	Only your name, Social Security Number, and date of birth You must file separate M1PR forms.						
Got married during the year	are filing separate M1PR forms	Only your name, Social Security Number, and date of birth						
	are filing together	Both names, Social Security Numbers, and dates of birth						
Divorced or separated during the year	are filing separate M1PR forms (required)	Only your name, Social Security Number, and date of birth						

Status: Which Box(es)?

	Place an X ir	n the box(es) for:		
If you	Renter	Homeowner	Nursing home or adult foster care resident	Mobile home owner
Lived in a rental unit for all of 2020	х			
Owned and lived in a home on January 2, 2021		x		
Rented during 2020 and then owned and lived in your home on January 2, 2021	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, intermedi- ate care, assisted living, or other health care facility but did not receive any benefits from medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Minnesota Housing Support (formerly GRH)	x			
Owned and lived in a mobile home on January 2, 2021, 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 designate this on your 2020 Minnesota income tax return, you may do so on this return. Enter the code number for your chosen party 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.

Free Tax Help

Free tax preparation is available from IRS-certified volunteers at various locations across Minnesota to assist individuals 60 or older, with a disability, with annual income less than \$56,000, or speaking limited or no English.

To find a volunteer tax preparation site:

- Go to www.revenue.state.mn.us and enter Free Tax Preparation into the Search box
- Call 651-297-3724 or 1-800-657-3989

Filing Situations for Renters

lf you	and	then
were single all year	_	Enter only your income on line 1 of Form M1PR.
were married all year	lived together for the entire year	You must file a joint Form M1PR including your income and your spouse's income. If you do not file a joint Form M1PR, your refund may be delayed or denied. Include the amount from line 3 of each CRP you and your spouse received.
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.
	are filing M1PR forms together	Use both incomes for the year to apply for one refund. Include the amount from line 3 of all 2020 CRPs on line 16 of Form M1PR.
got married during the year	are filing M1PR forms separately	Use your income for the entire year plus your spouse's income for the time you were married and living to- gether. Do not include your spouse's name or Social Security Number. 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 amounts from line 3 of the CRPs for the rental unit lived in after the marriage. See Line 5 instructions.
divorced or separated	are filing M1PR forms separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together. Each person will use line 3 of the CRP for the unit they rented after the divorce or separation. Only one person may include the amounts from line 3 of the CRPs for the rental unit lived in together prior to the divorce or separation.
lived with a roommate	paid rent	Your property owner or managing agent must give each of you a separate CRP showing that each of you paid an equal portion of the rent. This is true 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	you owned and lived in your home for part of 2020, but not on January 2, 2021	You must apply for the property tax refund only as a renter.
and a homeowner during the year	you rented during 2020 and then owned and lived in your home on January 2, 2021	Follow the steps for both renters and homeowners. Include all of your 2020 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 30 to determine line 19 of Form M1PR. Include the worksheet when filing your return.
	the property is exempt	You are not eligible for a refund.
lived in a nursing	the property is nonexempt	 If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of Form M1PR. If all of your costs were paid for by medical assistance (Medicaid), SSI, MSA, or Minnesota Housing Sup-
home, adult foster care, intermediate		port, you are not eligible for a refund.
care, assisted living, or group home		 If only part of your costs were paid for by these programs, you may be eligible for a refund. You must complete the Worksheet for Line 18 on page 11. Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>. Complete lines 1–17. To determine line 18, complete the Worksheet for Line 18 on page 11.
		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.
rented out part of your home or used it for business	_	Use Worksheet 2 on page 30 to determine line 16. Include the worksheet when filing your return.
paid rent for more than one unit for the same months	_	 You cannot include the amounts from both CRPs on line 16 of the return. 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 16 of your return.
received a CRP that divided the rent you paid between you and your dependent	your dependent received a CRP with a portion of the rent for the same rental unit	Include the amount from the CRP your dependent received on line 16 of Form M1PR. Include your dependent's CRP(s) and all of your CRPs, along with an explanation when you file.

Filing Situations for Homeowners

lf you	and	then
were single all year	_	Enter only your income on line 1 of Form M1PR.
were married all year	lived together for the entire year	You must file a joint Form M1PR including your income and your spouse's income. If you do not file a joint Form M1PR, your refund may be delayed or denied.
were a part-year resident	are single or married	File using your household income for all of 2020, including the income you received before moving to Minnesota.
	are filing a Form M1PR together	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2020, enter line 3 of your CRP on line 16 of the return. On line 19, enter the full amount from line 1 of your property tax statement.
got married during the year	are filing a Form M1PR separately	One spouse will complete the return as the homeowner using their own income for the entire year plus the other spouse's income for the time they were living together in the home. If the spouse claiming the Homestead Credit Refund received CRPs for renting before moving into the home, enter the amount from line 3 of the CRP on line 16 of return. On line 19, enter the full amount from line 1 of the 2021 Statement of Property Taxes Payable.
		The other spouse may file a return as a renter using any CRPs received prior to moving into the home. Household income must include their income for the entire year, plus the other spouse's income for the time they were married and living together.
		Do not include your spouse's name and Social Security Number on Form M1PR. See Line 5 instructions.
divorced or separated	are filing a Form M1PR separately (required)	Use your income for the entire year plus your spouse's income 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, 2021, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2021 Statement of Property Taxes Payable on line 19 of Form M1PR.
were a co-owner	-	Only one of you may apply for the refund. Include the income of all others for the time that they owned and lived in the home.
had someone other than your spouse living	-	Only you can apply for the refund. Include the income of any other person living with you, except boarders, renters, your dependents, your parents, or your spouse's parents. Include your parents' income if they are co-owners of your home, lived with you, and were not your dependents.
with you		Complete and enclose Worksheet 5—Co-occupant Income on page 31.
were both a	you owned and lived in your home for part of 2020, but not on January 2, 2021	You must apply for the property tax refund only as a renter.
renter and a homeowner during the year	you rented during 2020 and then owned and lived in your home on January 2, 2021	Follow the steps for both renters and homeowners. Include all of your 2020 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 30 to determine line 19 of the return. Include the worksheet when filing your return.
rented out part of your home or	-	Complete Worksheet 2 on page 30 to determine line 19 of the return. Include the worksheet when filing your return.
used it for business		Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2021 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

To apply for a refund, complete lines 1-15 to determine your total household income. If you are applying with your spouse, you must include both of your incomes.

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

Homeowners: If you are filing only for the special property tax refund on your homestead, complete lines 1-15, 19, 20, 23-25, and Schedule 1. Above line 19, provide the property ID number and county in which the property is located.

Line 1 — Federal Adjusted Gross Income

Enter the federal adjusted gross income from line 1 of your 2020 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2020 federal income tax 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 does not match 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 2020. 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 6b of federal Form 1040 or 1040-SR, complete these 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 6b of federal Form 1040
- 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 4 — Total Payments Received from Programs

Include nontaxable payments you received from programs listed on line 4 of Form M1PR. Also, include nontaxable payments from the Diversionary Work Program (DWP), emergency assistance, refugee cash assistance, and "Pay-for-Performance" Success Payments under the federal Home Affordable Modification Program (HAMP).

Do not include Medicaid payments or non-cash payments from government agencies, such as food stamps, clothing, medical supplies, fuel assistance, and child care assistance.

If you repaid program payments during the year, you may subtract these repayments from your amount on line 4.

Line 5 — Additional Nontaxable Income

You must use Schedule M1PR-AI, *Additions to Income*, to report the total amount of nontaxable income to include on line 5. Write the type of income received in Column A and the amount of income in Column B. If you need more lines, include a separate statement with the type of income and amounts received. Include Schedule M1PR-AI with your Form M1PR.

Common examples include:

- A positive amount on line 32 of Schedule M1NC, *Federal Adjustments*
- Acquisition or abandonment of property gain, reported on 1099-A, not included in your federal income
- Adoption assistance subsidy payments as well as employer paid expenses
- Alimony received to the extent not included in adjusted gross income
- Canceled, discharged, or forgiven debt not included in your federal adjusted gross income**
- · Community Access for Disability Inclusion Waivers
- Contributions to deferred compensation plans such as 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plan
- Contributions to dependent care accounts and medical expense accounts
- Disability benefits

- Distributions from a ROTH or traditional IRA not included on line 1, including distributions made to charity
- Employer paid education expenses
- Federal adjustments to income for contributions to IRA, Keogh, and SIMPLE/SEP plans
- · Federally nontaxed interest and mutual fund dividends
- Foreign earned income exclusion
- · Foster care payments, including adult foster care
- · Gain on the sale of your home excluded from your federal income
- G.I. Bill funding, including scholarships
- Housing allowance for military or clergy
- Income excluded by tax treaty
- · Long-term care benefits not used for medical expenses
- Lump-sum distribution reported on line 1 of Schedule M1LS
- Medicaid Home & Community-Based Services Waiver program
 payments

- Medicare Part B Premiums not included in lines 1 or 2
- Nontaxable Compensated Work Therapy (CWT) payments
- Nontaxable employee transit and parking expenses
- Nontaxable military earned income, such as combat zone pay
- Nontaxable pension and annuity payments, including disability payments
- Nontaxable personal injury or settlement income*
- Nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- · Public Safety Officer medical insurance exclusion
- Reduction in rent for caretaking responsibilities (include the amount shown on your CRP)
- Sick pay*
- Strike benefits
- VEBA contributions made by the employee
- Veterans' benefits including Special Monthly Compensation (SMC)

Do not include:

- COVID-19 federal economic stimulus payments
- · After-tax contributions to annuities
- Bonus depreciation addition or subtraction
- Car insurance settlement payments used to pay medical bills
- Certain federal adjustments to income such as moving expenses, student loan interest deduction, penalty on early withdrawal, ½ self-employment tax, self-employment health insurance, and alimony paid
- Child care assistance
- Child support payments
- Dependent's income, including Social Security
- Dependent's indemnity compensation
- Employee's mandatory contributions to a retirement plan
- Employer's contributions to filer's deferred compensation or pension plan
- FEMA emergency grants for disaster victims
- Foster care adoption bonus
- Gifts and inheritances
- Gulf War bonus

- Worker's compensation benefits*
- * to the extent not used for medical expenses

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

- Capital loss carryforward (use Worksheet 4 on page 30 to compute amount)
- · Educator expenses
- · Health savings account and Archer MSA deductions
- Net operating loss carryforward/carryback
- Passive activity losses in current year in excess of current year passive activity income, including rental losses, even if actively involved in real estate
- Prior year passive activity loss carryforward claimed in 2020 for federal purposes
- **Reported on Schedule M1NC. Do not include on line 5.
- Health and dental insurance contributions paid by employee or employer
- IRA rollovers
- IRS stimulus/rebate
- Long-term care benefits used to pay medical expenses
- Loss on sale of rental property
- Minnesota property tax refunds
- Nontaxable Holocaust settlement payments
- Payments by someone else for your care by a nurse, nursing home, or hospital
- · Payments from life insurance policies
- Premium tax credit
- Reimbursements by employer for expenses paid, such as gas, meals, and lodging
- · Return of capital or return of investment
- Reverse mortgage proceeds
- Special needs welfare benefits
- · Spouse's Social Security income when filing separately
- State income tax refunds not included on line 1

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2020. If you were not certified, you may still qualify as disabled if, during 2020, 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.

This subtraction does not apply to dependents. Do not enter more than \$4,300. The subtraction amount is the same even if both you and your spouse are over 65 or disabled. Check the appropriate box under line 7.

Line 8 — Dependent Subtraction

Enter the number of dependents you claimed on your federal Form 1040 or 1040-SR. If you did not file a federal form, enter the number of persons who qualify as your dependents 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 8:
0	\$0
1	6,020
2	11,610
3	16,770
4	21,500
5	25,800

Enter your dependents' names and tax identification numbers on the line under line 8. If more than one person may claim the dependent, we follow the federal tie-breaker rules to decide who claims the dependent subtraction. See the federal Form 1040 instructions for details. **9**

Line 9 — Retirement Account Subtraction

Enter your contributions to a qualified retirement account (such as a 401(k), 403(b), IRA, Roth IRA(from line 10 of federal Form 5498), or 457). Do not enter more than \$6,000 (\$12,000 if filing a joint return).

Line 10 — Alimony Paid

If you paid alimony during 2020, and did not deduct the amount paid on line 18a of federal Schedule 1, enter the amount on line 10.

Line 11 — Subtraction from Line 32 of Schedule M1NC, Federal Adjustments

If the amount on line 32 of Schedule M1NC, Federal Adjustments, is negative, enter as a positive amount on line 11.

Line 13

Renters: If line 13 is \$62,960 or more, you do not qualify for the renter's refund. If line 13 is less than \$62,960, and you are not claiming a homeowner's property tax refund, skip lines 14 and 15.

Line 14 — Co-occupant Income

Renters: Do not complete this line.

Homeowners: Use Worksheet 5 on page 31 to determine the total income for each co-occupant living with you. If the total co-occupant income is a negative number, enter the total as a negative. If you had multiple co-occupants, have each of them complete a worksheet. Include the worksheet(s) with your return.

Line 15

Homeowners: If line 15 is \$116,180 or more, you do not qualify for the homeowner's refund. You may be eligible for the special property tax refund. Read the instructions for lines 26-38 to see if you qualify.

Renters Only—Lines 16 through 18

If you did not rent for any part of 2020, skip lines 16 through 18 and continue with line 19.

Line 16 — Total Rent from CRP(s)

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

If you lived in one rental unit during 2020: Enter the amount from line 3 of your CRP.

If you lived in two or more rental units during 2020: Follow the directions below to calculate line 16. Do not file a separate property tax refund for each CRP. You may only use the rent amount for the time you actually lived in a rental unit to determine your refund.

- 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 16 of Form M1PR.

If you have adult dependents who received a CRP for a portion of the rent you paid, combine the amount on line 3 of their CRP with the amount on line 3 of your CRP. Enter the total on line 16.

You must enclose your CRP(s) when you file Form M1PR.

Line 17

The percentage on line 17 is used to calculate the amount of your rent considered to have been paid for property taxes.

Line 18 — Renter's Refund Table Amount

Use the amounts from line 13, line 17, and the refund table for renters beginning on page 15 to determine your Renter's Property Tax Refund amount. If line 13 is less than zero, use zero in the refund table. Enter the amount from the table on line 18.

Complete the Worksheet for Line 18 if both of these apply:

- · You were a resident of a nursing home, adult foster care, intermediate care facility, or group home
- You received Medicaid, Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Minnesota Housing Support (formerly GRH)

Do not include the property ID number or the county in which your rental facility is located above line 19.

Worksheet for Line 18

For	residents of nursing homes, adult foster care homes, intermediate care facilities, or group homes
А.	Amount from line 6
В.	Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Minnesota Housing Support (formerly GRH) that was included in Step A above
C.	Subtract Step B from Step A
D.	Total medical assistance (or Medicaid) payments made directly to your property owner or managing agent (from line A of your 2020 CRP)
E.	Add Step A and Step D
F.	Divide Step C by Step E, enter here, up to 5 decimal points
G.	Using the amounts on lines 13 and 17, find the amount to enter here from the renter's refund table beginning on page 15 of the instructions
H.	Multiply Step G by Step F. Enter the result here and on line 18
Ma	ke a copy of this page and include it with your paper filed Form M1PR if you use this worksheet.

Homeowners Only—Lines 19–22

If you did not own and live in your home on January 2, 2021, skip lines 19-22 and continue with line 23.

Line 19

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2021. Complete the corresponding worksheet on page 30 if any of these are true:

- You used part of your home for business
- You rented part of your home to others
- You are a mobile home owner who paid lot rent

Line 20 — Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12% from 2020 to 2021, 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 homeowner's refund (see Homeowner Special Property Tax Refund section on page 2).

If you qualify, complete lines 26 through 38 to determine line 20. Any special refund will be included in the total refund on line 23.

Line 22 — Homestead Credit Refund Table Amount

Use the amounts from line 15, line 21, and the refund table for homeowners beginning on page 20 to determine your Homestead Credit Refund amount. If line 15 is less than zero, use zero in the refund table. Enter the amount from the table on line 22.

If line 22 is zero or blank, you are not eligible for the Homestead Credit Refund (for Homeowners).

All Applicants—Lines 23–25

Line 24 — Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 24, enter the amount you wish to give. The amount you donate will reduce your refund.

To make a contribution directly to the Nongame Wildlife Fund online, go to https://www.dnr.state.mn.us/nongame/donate/index.html or send a check payable to: DNR Nongame Wildlife Fund, 500 Lafayette Road, Box 25, St. Paul, MN 55155

Line 25 — Property Tax Refund

Subtract line 24 from line 23 and enter the result on line 25. This is your property tax refund. Your refund will be delayed or denied if you do not complete line 25.

Homeowner Special Property Tax Refund—Lines 26-38

You may qualify for a special property tax refund. To determine if you qualify, complete lines 26-38, on the back of the return. For qualifications, see page 2 of these instructions.

The refund is 60% of the amount of tax paid that exceeds the 12% increase, up to \$1,000.

You may qualify for this special refund even if you do not qualify for the 2020 Homestead Credit Refund.

If you are filing only for the special property tax refund, complete only lines 1-15, 19, 20, 23-25, and Schedule 1. You must provide the county, property ID, and property taxes payable on line 19.

Line 27 — New Improvements/Expired Exclusions

If you have new improvements or expired exclusions in the 2021 column of your property tax statement, complete Worksheet 3 on page 30 to determine line 27. You cannot use the increase in your property tax from the value of the new improvements or expired exclusions when computing the special refund. 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.

Line 30

Enter line 2 (2020 column) of your Statement of Property Taxes Payable in 2021. If there is no amount on line 2, use line 5 (2020 column) of the statement. If there is no amount on line 2 or line 5 (or both lines are zero) **and** you received the Homestead Exclusion for Veterans with a Disability, check the box below line 30 and enter "0" on line 30.

If the box is not checked, you must enter an amount greater than 0 or you do not qualify for the special refund.

Line 31

Enter the special refund amount from line 20 of your 2019 Form M1PR. If we changed the amount, use the corrected amount. Leave line 31 blank if you did not receive a special refund on your 2019 Form M1PR.

Special Situations

If you rented out part of your home or used it for business, complete Worksheet 2 on page 30. Compare the percentages you used for 2019 and 2020, and follow these instructions to determine amounts to enter on Schedule 1:

• If you used the same percentage for both years:

- Line 26: Enter step 3 of Worksheet 2
- Line 30: Enter step 3 of Worksheet 2 of the 2019 Form M1PR instructions
- If in 2020 you used a higher percentage for your home than you did in 2019:
 - Line 26: Multiple line 1 of your 2021 Statement of Property Taxes Payable by the percentage used as your home in 2019 (from step 2 of Worksheet 2 of the 2019 Form M1PR instructions)
 - Line 30: Enter step 3 of Worksheet 2 of the 2019 Form M1PR instructions
- If in 2020 you used a lower percentage for your home than you did in 2019:
 - Line 26: Enter step 3 of Worksheet 2
 - Line 30: Multiply line 2 of your 2021 Statement of Property Taxes Payable by the percentage used for your home in 2020 (from step 2 of Worksheet 2)
 - Line 31: Multiply line 20 of your 2019 return by the proportion your 2020 percentage used for your home is to the 2019 percentage used for your home

Line 39 — To Request Direct Deposit of Your Refund

Direct deposit is the safest and easiest way to get your tax refund. To have your refund deposited into your checking or savings account, enter the information on line 39.

The **routing number** must have nine digits. The **account number** may contain up to 17 digits (both numbers and letters). Leave out any hyphens, spaces, and symbols. If the routing or account number is incorrect or is not accepted by your financial institution, you will receive your refund as a paper check.

You can find your bank's routing number and account number on the bottom of your oheok. Both numbers start after the two dots [:] and end with the bar[]] ISON DOCODE IN DOCODE IN THE DOCODE ON THE DOCUDE ON THE DOCODE ON THE DOCUDE ON THE D

Do not use an account associated with any foreign banks.

You are authorizing us and your financial institution to initiate electronic credit entries and, if necessary, debit entries and adjustments for any credits made in error.

Note: To avoid a delay in your refund, request direct deposit into an account that you do not plan on closing before your refund is issued.

Sign Your Return

Sign your return at the bottom of the second page of the form. Your spouse must also sign if you file jointly.

Send Your Return to:

Minnesota Property Tax Refund Mail Station 0020 600 N. Robert St. St. Paul, MN 55145-0020

Enclosures

Include an explanation if any of these apply:

- · Line 1 does not equal your federal adjusted gross income from line 1 of Form M1
- Your income is less than the rent you paid (explain how you received the funds to pay your rent)
- You did not report any income on lines 1-6 (explain how you received the funds to pay your rent)
- (Homeowners only) You received a recalculation of your prior year's taxes based on current year's classification

Enclose the worksheet(s) from pages 30 and 31 if you:

- Claimed a deduction on your federal income tax return for using a portion of your home for business or renting out part of your home to others. (Worksheet 2)
- (Homeowners only) Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2021 lists an amount for new improvements or expired exclusions (Worksheet 3)
- Include someone else's income on line 14 (Worksheet 5)

Include the Worksheet for Line 18 if you are a resident of a nursing home, adult foster care home, intermediate care facility, or group home.

Your refund will be delayed or denied if you do not include the required explanation or enclosure.

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

Saves copies of all forms, CRP(s), schedules, worksheets, and any required enclosures for your records.

Penalties

If you file a fraudulent return, we will assess a penalty equal to 50% of the fraudulent refund. You may also be subject to criminal penalties.

Interest

We must pay interest on any refunds not issued within the later of 60 days after you file for your refund or:

- August 15, if you are a renter
- September 30, if you are a homeowner

If You Owe a Debt to a Government Entity or Qualifying Hospital

We will apply your refund to the amount you owe (including penalty and interest). If you participate in the Senior Citizens Property Tax Deferral Program, we will apply it to your deferred property tax total. If your debt is less than your refund, you will receive the difference.

Other Property Tax Programs

Senior Citizens' Property Tax Deferral Program

The Senior Citizens' Property Tax Deferral Program may allow you to defer a portion of your homestead property taxes and any special assessments.

If you are eligible and wish to participate in the program, you would pay no more than 3% 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. If you are due a property tax refund or state income tax refund, we will apply it to your deferred property tax total and notify you when this happens.

If you participate, we will place a tax lien 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, all of these must apply::

- You are 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 must be \$60,000 or less.
- 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 are 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 does not exceed 75% of your homestead's estimated market value.

If you qualify and wish to participate, you must apply by November 1 to defer a portion of these year's property tax. Applications are available at www.revenue.state.mn.us or 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

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 1 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 into the Search box or contact your county assessor.

		and line	17 is a	t least												
If line 13 is		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
11 11110 15 15		but less	than										,			
		\$25	50	-		125	150	175	200	225	250	275	300	325	350	375
At least:	But less than:	your pro	perty	tax refund	l is											
0		3	27	51	75			146	170	193	217	241	265	288	312	336
1,790	3,580	0	10	34	58			129	153	176	200	224	248	271	295	319
3,580	5,410	0	0	17	40	64		112	135	159	183	207	230	254	278	302
5,410	7,190	0	0	0	22	45	67	90	112	135	157	180	202	225	247	270
7,190	8,980	0	0	0	0	21	44	66	89	111	134	156	179	201	224	246
8,980	10,790	0	0	0	0	0	17	39	62	84		129	152	174	197	219
10,790		0	0	0	0	0	0	20	42	65	87	110	132	155	177	200
12,600	14,390	0	0	0	0	0	0	0	10	32	53	74	95	117	138	159
14,390	16,200	0	0	0	0	0	0	0	0	12	33	54	75	97	118	139
16,200	17,990	0	0	0	0	0	0	0	0	0	-	20	41	62	83	105
17,990	19,780	0	0	0	0	0	0	0	0	0	-	0	18	38	58	78
19,780	21,570	0	0	0	0	0	0	0	0	0	-	0	0	2	22	42
21,570	23,390	0	0	0	0	0	0	0	0	0	-	0	0	0	0	20
23,390	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		and line	17 is a	t least:												
If line 12 is		\$375	400	425	450	475	500	5	25	550	575	600	625	650	675	700
If line 13 is		but less	than:													
		\$400	425	450	475	500	525	5	50	575	600	625	650	675	700	725
At least:	But less than:	your pro	perty	tax refund	d is:											
0	1,790	360	383		431	455	478	-		526	550	573	597	621	645	668
1,790	3,580		366		414	438	461	-		509	533	556	580	604	628	651
3,580	5,410	325	349		397	420	444	-		492	515	539	563	587	610	634
5,410	7,190		315		360	382	405	-		450	472	495	517	540	562	585
7,190	8,980	269	291	-	336	359	381	-		426	449	471	494	516	539	561
8,980	10,790		264		309	332	354	-		399	422	444	467	489	512	534
10,790	12,600		245		290	312	335			380	402	425	447	470	492	515
12,600	14,390	180	202		244	265	287	-		329	350	372	393	414	435	457
14,390	16,200	160	<u>182</u> 147		224	245	267			309	330	352	373	394	415	437
				168	190	211	232			275	296 258	317 278	338 298	360	381	402
16,200	17,990	126			1-0	170			IXI	238	/5×1	//X	74X	318	338	358
17,990	19,780	98	118	138	158	178	198		-						202	
17,990 19,780	19,780 21,570	98 62	118 82	138 102	122	142	162	2 13	82	202	222	242	262	282	302	322
17,990 19,780 21,570	19,780 21,570 23,390	98 62 40	118 82 60	138 102 80	122 100	142 120	162 140		82 60	202 180	222 200	242 220	262 240	282 260	280	322 300
17,990 19,780 21,570 23,390	19,780 21,570 23,390 25,190	98 62 40 0	118 82 60 19	138 102 80 39	122 100 59	142 120 79	162 140 99		82 60 19	202 180 139	222 200 159	242 220 179	262 240 199	282 260 219	280 239	322 300 259
17,990 19,780 21,570 23,390 25,190	19,780 21,570 23,390 25,190 26,980	98 62 40 0	118 82 60 19 0	138 102 80 39 0	122 100 59 14	142 120 79 33	162 140 99 52		82 60 19 71	202 180 139 89	222 200 159 108	242 220 179 127	262 240 199 146	282 260 219 164	280 239 183	322 300 259 202
17,990 19,780 21,570 23,390 25,190 26,980	19,780 21,570 23,390 25,190 26,980 28,780	98 62 40 0 0 0	118 82 60 19 0 0	138 102 80 39 0 0	122 100 59 14 0	142 120 79 33 0	162 140 99 52 8		82 60 19 71 27	202 180 139 89 45	222 200 159 108 64	242 220 179 127 83	262 240 199 146 102	282 260 219 164 120	280 239 183 139	322 300 259 202 158
17,990 19,780 21,570 23,390 25,190 26,980 28,780	19,780 21,570 23,390 25,190 26,980 28,780 30,590	98 62 40 0 0 0 0	118 82 60 19 0 0 0	138 102 80 39 0 0 0	122 100 59 14 0 0	142 120 79 33 0 0	162 140 99 52 8 0	2 10 0 10 0 1 2	82 60 19 71 27 2	202 180 139 89 45 21	222 200 159 108 64 40	242 220 179 127 83 59	262 240 199 146 102 77	282 260 219 164 120 96	280 239 183 139 115	322 300 259 202 158 134
17,990 19,780 21,570 23,390 25,190 26,980 28,780 30,590	19,780 21,570 23,390 25,190 26,980 28,780 30,590 32,370	98 62 40 0 0 0 0 0 0	118 82 60 19 0 0 0 0	138 102 80 39 0 0 0 0 0	122 100 59 14 0 0 0	142 120 79 33 0 0 0	162 140 99 52 8 0 0	2 10 0 10 0 1 2	82 60 19 71 27 2 0	202 180 139 89 45 21 0	222 200 159 108 64 40 0	242 220 179 127 83 59 10	262 240 199 146 102 777 28	282 260 219 164 120 96 45	280 239 183 139 115 63	322 300 259 202 158 134 80
17,990 19,780 21,570 23,390 25,190 26,980 28,780 30,590 32,370	19,780 21,570 23,390 25,190 26,980 28,780 30,590 32,370 34,170	98 62 40 0 0 0 0 0 0 0 0	118 82 60 19 0 0 0 0 0 0 0 0	138 102 80 39 0 0 0 0 0 0 0	122 100 59 14 0 0 0 0	142 120 79 33 0 0 0 0 0	162 140 99 52 8 0 0 0 0	1 1 <t< th=""><th>82 60 19 71 27 2 0 0</th><th>202 180 139 89 45 21 0 0</th><th>222 200 159 108 64 40 0 0</th><th>242 220 179 127 83 59 10 0</th><th>262 240 199 146 102 77 28 0</th><th>282 260 219 164 120 96 45 0</th><th>280 239 183 139 115 63 15</th><th>322 300 259 202 158 134 80 33</th></t<>	82 60 19 71 27 2 0 0	202 180 139 89 45 21 0 0	222 200 159 108 64 40 0 0	242 220 179 127 83 59 10 0	262 240 199 146 102 77 28 0	282 260 219 164 120 96 45 0	280 239 183 139 115 63 15	322 300 259 202 158 134 80 33
17,990 19,780 21,570 23,390 25,190 26,980 28,780 30,590	19,780 21,570 23,390 25,190 26,980 28,780 30,590 32,370	98 62 40 0 0 0 0 0 0	118 82 60 19 0 0 0 0	138 102 80 39 0 0 0 0 0 0 0 0 0 0	122 100 59 14 0 0 0	142 120 79 33 0 0 0	162 140 99 52 8 0 0	1 1 <t< th=""><th>82 60 19 71 27 2 0</th><th>202 180 139 89 45 21 0</th><th>222 200 159 108 64 40 0</th><th>242 220 179 127 83 59 10</th><th>262 240 199 146 102 777 28</th><th>282 260 219 164 120 96 45</th><th>280 239 183 139 115 63</th><th>322 300 259 202 158 134 80</th></t<>	82 60 19 71 27 2 0	202 180 139 89 45 21 0	222 200 159 108 64 40 0	242 220 179 127 83 59 10	262 240 199 146 102 777 28	282 260 219 164 120 96 45	280 239 183 139 115 63	322 300 259 202 158 134 80

		and line 1	7 is at lea	ast:											
If line 12 in		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
If line 13 is		but less th	but less than:												
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
At least:	But less than:	your prop	ur property tax refund is:												
0	1,790	692	716	740	763	787	811	835	858	882	906	930	953	977	1,001
1,790	3,580	675	699	723	746	770	794	818	841	865	889	913	936	960	984
3,580	5,410	658	682	705	729	753	777	800	824	848	872	895	919	943	967
5,410	7,190	607	630	652	675	697	720	742	765	787	810	832	855	877	900
7,190	8,980	584	606	629	651	674	696	719	741	764	786	809	831	854	876
8,980	10,790	557	579	602	624	647	669	692	714	737	759	782	804	827	849
10,790	12,600	537	560	582	605	627	650	672	695	717	740	762	785	807	830
12,600	14,390	478	499	520	542	563	584	605	627	648	669	690	712	733	754
14,390	16,200	458	479	500	522	543	564	585	607	628	649	670	692	713	734
16,200	17,990	423	445	466	487	508	530	551	572	593	615	636	657	678	700
17,990	19,780	378	398	418	438	458	478	498	518	538	558	578	598	618	638
19,780	21,570	342	362	382	402	422	442	462	482	502	522	542	562	582	602
21,570	23,390	320	340	360	380	400	420	440	460	480	500	520	540	560	580
23,390	25,190	279	299	319	339	359	379	399	419	439	459	479	499	519	539

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		and line 1			800	0.25	950	075	000	025	050	075	1 000	1.025	1.050
If line 13 is		\$725 but less t		775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
At least:	But less than:	your prop 221			is: 277	296	314	333	252	371	389	408	427	446	464
25,190 26,980		177	239 195	258 214	233	290	270	289	352 308	371	345	364	383	440	404
28,780		152	171	190	209	227	246	265	284	302	321	340	359	377	396
30,590		98	115	133	150	168	185	203	220	238	255	273	290	308	325
32,370		50		85	103	120	138	155	173	190	208	225	243	260	278
34,170		25		60	78	95	113	130	148	165	183	200	218	235	253
35,980		0		35 9	53 25	70 42	88 58	105 74	123 90	140 107	158 123	175 139	193 155	210 172	228 188
37,770 39,560		0		0	25	18	35	51	67	83	125	116	132	1/2	165
41,380		0	-	0	0	0	11	27	44	60	76	92	109	125	141
43,160		0	0	0	0	0	0	4	19	34	49	64	79	94	109
44,960		0		0	0	0	0	0	0	12	27	42	57	72	87
46,790		0		0	0	0	0	0	0	0	5	20	35	50	65
48,580 50,370		0		0	0	0	0	0	0	0	0	0	14 0	29 7	44 20
52,160		0	-	0	0	0	0	0	0	0	0	0	0	0	20
53,970		0		0	0	0	0	0	0	0	0	0	0	0	0
		and line :		-			-1	-	-	5			-		
		\$1,075		ast: 1,125	1,150	1,175	1,200	1.225	1,250	1.275	1,300	1.325	1,350	1,375	1,400
If line 13 is		but less t		1,123	1,130	1,173	1,200	1,223	1,230	1,273	1,300	1,323	1,330	1,373	1,400
		\$1,100	1,125	1,150		1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
At least:	But less than:	your prop													
0		1,025	1,048	1,072	1,096		1,143		1,191	1,215	1,238		1,286	1,310	1,333
1,790		1,008	1,031	1,055	1,079			1,150	1,174	1,198	1,221		1,269	1,293	1,316
3,580	5,410	990	1,014	1,038	1,062	1,085		1,133	1,157	1,180	1,204		1,252	1,275	1,299
5,410	7,190	922	945	967	990	1,012	1,035		1,080	1,102	1,125		1,170	1,192	1,215
7,190	8,980	899 872	921 894	944 917	966 939	989 962	1,011	1,034	1,056	1,079		1,124	1,146	1,169	1,191
8,980 10,790	10,790 12,600	872	894	897	939	962	984	1,007 987	1,029 1,010	1,052 1,032	1,074 1,055		1,119 1,100	1,142 1,122	1,164 1,145
10,790		775	797	818	839	860	882	903	924	945	967	988	1,009	1,122	1,145
14,390		755	777	798	819	840	862	883	904	925	947	968	989	1,010	1,032
16,200		721	742	763	785	806	827	848	870	891	912	933	955	976	997
17,990		658	678	698	718	738	758	778	798	818	838	858	878	898	918
19,780		622	642	662	682	702	722	742	762	782	802	822	842	862	882
21,570		600	620	640	660	680	700	720	740	760	780	800	820	840	860
23,390	25,190	559	579	599	619	639	659	679	699	719	739	759	779	799	819
25,190	26,980	483	502	521	539	558	577	596	614	633	652	671	689	708	727
26,980	28,780	439	458	477	495	514	533	552	570	589	608	627	645	664	683
28,780		415	434	452	471	490	509	527	546	565	584	602	621	640	659
30,590		343	360	378	395	413	430	448	465	483	500	518	535	553	570
32,370		295	313	330	348	365	383	400	418	435	453	470	488	505	523
34,170		270	288	305	323	340	358	375	393	410	428	445	463	480	498
35,980		245 204	263	280	298	315	333	350 302	368	385	403	420 367	438	455	473
37,770 39,560		181	220 197	237 213	253 230	269 246	285 262	278	318 295	334 311	350 327	367	383 360	399 376	415 392
41,380		157	197	190	230	240	202	278	295	287	304	320	336	352	369
41,380		137	139	150	169	184	199	233	229	287	259	274	289	304	319
44,960		102	117	132	147	162	177	192	207	222	237	252	267	282	297
46,790		80	95	110	125	140	155	170	185	200	215	230	245	260	275
48,580		59	74	89	104	119	134	149	164	179	194	209	224	239	254
50,370		34	48	62	75	89	103	117	130	144	158	172	185	199	213
52,160	53,970	14	28	42	56	69	83	97	111	124	138	152	166	179	193
53,970		0	8	22	36	50	63	77	91	105	118	132	146	160	173
55,770		0	0	2	15	27	40	52	65	77	90	102	115	127	140
57,560		0	0	0	0	9	22	34	47	59	72	84	97	109	122
59,370		0	0	0	0	0	4	16	29	41	54	66	79	91	104
61,160		0	0	0	0	0	0	0	11	23	36	48	61	73	86
62,960	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		and line 17	' is at le	east:											
If line 13 is		\$1,425	1,450		1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
11 1116 12 12		but less the						_							
			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 prope				1 450	1 470	1 500	1 500	4 - 4-	4 574	1 505	1.000	1.040	1.000
0 1,790	1,790 3,580	1,357 1,340	1,381 1,364	1,405 1,388	1,428 1,411	1,452 1,435	<u>1,476</u> 1,459	1,500 1,483	1,523 1,506	1,547 1,530	1,571 1,554		1,618 1,601	<u>1,642</u> 1,625	
3,580	5,410	1,340	1,364	1,388	1,394	1,435	1,459	1,485	1,489	1,530	1,537		1,584	1,608	
5,380	7,190	1,323	1,260	1,282	1,305	1,418	1,350	1,403	1,395	1,417		1,462	1,485	1,507	
7,190	8,980	1,214	1,236	1,259	1,281	1,304	1,326	1,349	1,371	1,394	1,416		1,461	1,484	
8,980	10,790	1,187	1,209	1,232	1,254	1,277	1,299	1,322	1,344	1,367		1,412	1,434	1,457	
10,790	12,600	1,167	1,190	1,212	1,235	1,257	1,280	1,302	1,325	1,347		1,392	1,415	1,437	
12,600	14,390	1,073	1,094	1,115	1,137	1,158	1,179	1,200	1,222	1,243	1,264		1,307	1,328	
14,390	16,200	1,053	1,074	1,095	1,117	1,138	1,159	1,180	1,202	1,223	1,244		1,287	1,308	
16,200	17,990	1,018	1,040	1,061	1,082	1,103	1,125	1,146	1,167	1,188		1,231	1,252	1,273	
17,990	19,780	938	958	978	998	1,018	1,038	1,058	1,078	1,098		1,138	1,158	1,178	
19,780	21,570	902	922	942	962	982	1,002	1,022	1,042	1,062		1,102	1,122	1,142	
21,570	23,390	880	900	920	940	960	980	1,000	1,020	1,040		1,080	1,100	1,120	
23,390	25,190	839	859	879	899	919	939	959	979	999	1,019		1,059	1,079	
25,190	26,980	746	764	783	802	821	839	858	877	896	914	933	952	971	989
26,980	28,780	702 677	720 696	739 715	758	777	795	814	833 809	852	870 846	889 865	908 884	<u>927</u> 902	945
28,780 30,590	30,590 32,370	588	696	623	734 640	658	<u>771</u> 675	790 693	710	827 728	745	763	884 780	<u>902</u> 798	92: 81:
30,590	32,370	588	558	575	593	610	628	645	663	680	698	763	780	798	768
32,370	35,980	515	533	550	568	585	603	620	638	655	673	690	708	725	743
35,980	37,770	490	508	525	543	560	578	595	613	630	648	665	683	725	718
37,770	39,560	432	448	464	480	497	513	529	545	562	578	594	610	627	643
39,560	41,380	408	425	441	457	473	490	506	522	538	555	571	587	603	620
41,380	43,160	385	401	417	434	450	466	482	499	515	531	547	564	580	596
43,160	44,960	334	349	364	379	394	409	424	439	454	469	484	499	514	529
44,960	46,790	312	327	342	357	372	387	402	417	432	447	462	477	492	507
46,790	48,580	290	305	320	335	350	365	380	395	410	425	440	455	470	485
48,580	50,370	269	284	299	314	329	344	359	374	389	404	419	434	449	464
50,370	52,160	227	240	254	268	282	295	309	323	337	350	364	378	392	405
52,160	53,970 55,770	207 187	221 201	234 215	248 228	262 242	276 256	289 270	303 283	317 297	331 311	344 325	358 338	<u>372</u> 352	386 366
53,970 55,770	57,560	187	165	177	190	242	230	270	283	252	265	277	290	352	300
57,560	59,370	132	147	159	130	184	197	209	240	232	203	259	272	284	297
59,370	61,160	116	129	141	154	166	179	191	204	216	229	241	254	266	279
61,160	62,960	98	111	123	136	148	161	173	186	198	211	220	220	220	220
62,960	and up	0	0	0	0	0	0		0	0	0	0	0	0	(
		and line 17	7 is at L	east:											
		\$1,77		1,800	1 825	1,825 1,8		350 1,875		1,900 1,925		5 1,950		1,975	
If line 13 is		but less th		2,500	1,023	1,0	1,850		1,500	±,		1,55	5	2,573	
		\$1,80		1,825	1,850	1,875		1,900	1,925	1.	1,950 1,97		75 2,00		
At least:	But less than:	your prope						,	,	,	- 1	,			
0	1,790	1,69		1,713	1,737	1,7	61	1,785	1,808	1.	832	1,85	6	1,880	
1,790	3,580	1,67		1,696	1,720			1,768	1,791		815	1,83		1,863	
3,580	5,410	1,65		1,679	1,703			1,750	1,774		798	1,82		1,845	
5,410	7,190	1,55	52	1,575	1,597	1,6		1,642	1,665		687	1,71		1,732	
7,190	8,980	1,52	29	1,551	1,574	1,5	96	1,619	1,641	1,	664	1,68	6	1,709	
8,980	10,790	1,50		1,524	1,547			1,592	1,614		637	1,65		1,682	
10,790	12,600	1,48		1,505	1,527			1,572	1,595		617	1,64		1,662	
12,600	14,390	1,37		1,392	1,413			1,455	1,477		498	1,51		1,540	
14,390	16,200	1,35		1,372	1,393			1,435	1,457		478	1,49		1,520	
16,200	17,990	1,31		1,337	1,358			1,401	1,422		443	1,46		1,486	
17,990	19,780	1,21		1,238	1,258			1,298	1,318	· · · ·	338	1,35		1,378	
19,780	21,570	1,18		1,202	1,222			1,262	1,282		302	1,32		1,342	
21,570	23,390	1,16		1,180	1,200			1,240	1,260		280	1,30		1,320	
23,390	25,190	1,11		1,139	1,159			1,199	1,219		239	1,25		1,279	
25,190	26,980	1,00		1,027	1,046			1,083	1,102		121	1,13		1,158	
26,980	28,780		54	983	1,002			1,039	1,058		077	1,09		1,114	
28,780	30,590		10	959	977		96	1,015	1,034	,	052	1,07		1,090	
30,590	32,370	83		850	868		85	903	920		938	95		973	
32,370	34,170		35	803	820		38	855	873		890	90		925	
34,170	35,980		50	778	795		13	830	848		865	88		900	
35,980	37,770	73	35	753	770	7	88	805	823		840	85	8	875	1

stars 1.800 1.825 1.870 1.925 1.920 1.925 1.990 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 1.925 <th< th=""><th></th><th></th><th>and line 17 is</th><th>at least:</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>			and line 17 is	at least:										
juil is the stan: is yesjuil is juil juil is juil juil juil juil juil juil juil juil					1,825	1,85	0 1,8	75 1,9	00	1,925	1,950	1,975		
51,800 51,800 527 1,900 1,925 1,975 1,970 39,500 659 675 692 708 774 733 770 39,500 643 663 665 665 771 741 733 770 773 774 773 774 774 774 775 754 7570 7574 7570 7373 730 402 441 454 462 446 740 755 7570 7576 7570 7570 7570 7570 7570 7570 7570 7570 <t< th=""><th>If line 13 is</th><th></th><th></th><th>· · · · · · · · · · · · · · · · · · ·</th><th>,</th><th>-,-•</th><th>_,,</th><th></th><th></th><th></th><th>,</th><th>,</th></t<>	If line 13 is			· · · · · · · · · · · · · · · · · · ·	,	-,-•	_,,				,	,		
bit less than: your orgoerty tax refund is: vol					1,850	1,87	5 1,9	00 1,9	25	1,950	1,975	2,000		
37,770 39,560 659 675 692 708 724 740 757 773	At least:	But less than:				,				· · · ·				
39,56041,3806661662166296641670171771372075075041,31044,3160544552553557550550557550550557550 <th< th=""><th>37,770</th><th>39,560</th><th></th><th></th><th></th><th>70</th><th>8 7</th><th>24 7</th><th>40</th><th>757</th><th>773</th><th>789</th></th<>	37,770	39,560				70	8 7	24 7	40	757	773	789		
41,380 43,160 612 629 641 677 694 710 726 742 43,160 44,960 544 559 574 552 556 557 550 652 557 550 652 552 550 552 550 557 550 650 672 46,790 52,160 137 330 443 444 444 448 462 476 490 53,370 55,770 330 333 407 441 448 442 496 490 57,760 59,370 330 332 334 347 359 377 39 440 448 442 446 4476 4496 57,750 59,370 61,160 221 340 359 377 39 440 61,160 62,960 200 202 220 220 220 220 220 220 220 220 220	39,560	41,380	636	652		68	5 7	01 7	17	733	750	766		
44,690 46,790 522 537 552 552 552 550 667 560 672 642 46,790 48,580 500 575 550 550 575 550 560 572 50,370 52,160 101 443 444 454 448 452 450 503 53,970 55,770 57,560 327 340 352 355 377 390 402 415 427 59,370 61,160 221 201 210 220		43,160	612	629	645	66	1 6	77 6	94	710	726	742		
44,690 46,790 522 537 552 552 552 550 667 560 672 642 46,790 48,580 500 575 550 550 575 550 560 572 50,370 52,160 101 443 444 454 448 452 450 503 53,970 55,770 57,560 327 340 352 355 377 390 402 415 427 59,370 61,160 221 201 210 220	43,160	44,960	544	559	574	58	9 6	04 6	19	634	649	664		
98.80 59.370 57.40 57.41 57.41 57.41 57.46 57.90 57.87 52.160 53.970 39.90 41.3 44.70 44.61 44.68 422 44.6 44.0 44.6 44.8 42.2 47.6 40.90 53.970 55.770 37.560 32.7 33.4 33.47 35.9 37.2 38.4 37.7 40.2 41.6 40.90 53.970 61.160 2.901 2.00 <td< th=""><th></th><th>46,790</th><th>522</th><th>537</th><th>552</th><th>56</th><th>7 5</th><th>82 5</th><th>97</th><th>612</th><th>627</th><th>642</th></td<>		46,790	522	537	552	56	7 5	82 5	97	612	627	642		
50,370 52,160 419 433 447 460 474 488 502 515 592 52,160 53,970 380 393 407 421 453 448 462 476 590 55,770 380 322 334 337 359 372 384 397 400 55,770 61,160 62,960 220	46,790	48,580	500	515	530	54	5 5	60 5	75	590	605	620		
S12.100 S32.970 S397 3431 427 441 454 468 482 449 450 S33.970 S55.770 S75.60 327 340 352 365 377 390 402 415 4470 S75.60 S93.770 S300 322 334 347 359 372 384 366 379 391 61.160 C2.960 2.020 200 2.075 2.100 2.125 2.150 2.175 2.170 2.225 2.175 1.270 1.221 1.441 1.450 1.830 1.511 1.593 1.511 1.593 1.511 1.593 1.511 1.593 1.511 1.593 1.515 1.571 1.593 1.511<	48,580	50,370	479	494	509	52	4 5	39 5	54	569	584	599		
33.70 55.70 380 393 407 421 423 448 462 476 492 55.70 57.560 53.70 309 322 334 337 359 372 384 337 403 59.370 61.160 62.960 220 200 202 200 202 200 202 200 2,113 120 1,110 120 1,110 120 1,113 1,110<	50,370	52,160		433	447	46	0 4	74 4	88	502	515	529		
55.770 57.560 32.71 340 352 36.51 37.7 390 40.2 41.51 42.7 57.560 59.370 61.160 2201 2200 220 220 220 220 220 220 220 220 203 207 203 207 203 207 203 207 203 207 203 207 203 207 203 207<		53,970	399	413		44	1 4	54 4	68	482		509		
57,500 59,370 309 322 334 347 359 372 384 397 400 59,370 61,160 62,960 220	53,970	55,770		393								490		
9370 61,160 2921 304 316 329 231 324 326 329 220 22	55,770	57,560	327	340	352	36	5 3	77 3	90	402		427		
61.60 62.960 200 220 2												409		
62,960 and up 0 <th< th=""><th>59,370</th><th>61,160</th><th></th><th></th><th></th><th>32</th><th>9 3</th><th></th><th></th><th></th><th></th><th>391</th></th<>	59,370	61,160				32	9 3					391		
and line 17 is at least: statest: state	61,160	62,960	220	220	220	22	0 2	20 2	20	220	220	220		
Section \$2,000 2,025 2,050 2,075 2,100 2,125 2,150 2,175 2,200 2,225 but less than: your property tax refund is: your property	62,960	and up	0	0	0		0	0	0	0	0	0		
Section \$2,000 2,025 2,050 2,075 2,100 2,125 2,150 2,175 2,200 2,225 but less than: your property tax refund is: your property			and line 17	at loast										
but less than: job (2,025) 2,005 2,006 2,126 2,125 2,175 2,200 2,225 2,255 At least but less than: your property tax refund is: 0 1,790 3,580 1,845 1,865 1,990 1,990 1,990 1,990 1,990 1,990 1,990 1,990 1,990 1,990 1,990 1,990 1,990 1,990 <th 1,990<<="" colspan="2" th=""><th></th><th></th><th></th><th></th><th>2.050</th><th>2.075</th><th>2 400</th><th>2.425</th><th>2 4 5 0</th><th>2 4 7 5</th><th>2.200</th><th>2 225</th></th>	<th></th> <th></th> <th></th> <th></th> <th>2.050</th> <th>2.075</th> <th>2 400</th> <th>2.425</th> <th>2 4 5 0</th> <th>2 4 7 5</th> <th>2.200</th> <th>2 225</th>						2.050	2.075	2 400	2.425	2 4 5 0	2 4 7 5	2.200	2 225
\$\$2,025 2,050 2,107 2,100 2,125 2,157 2,200 2,225 2,256 At least: your property tax refund is:	If line 13 is			· · · · · ·	2,050	2,075	2,100	2,125	2,150	2,1/5	2,200	2,225		
At least: But less than: your property tax refund is: Image: Constraint of the second sec					2.075	2 4 2 2	2 4 2 5	2 4 7 0	2475	2.202	0.00-	0.050		
0 1,790 1,903 1,927 1,951 1,978 2,022 2,046 2,070 2,033 2,101 1,790 3,580 5,410 1,886 1,910 1,940 1,964 1,988 2,012 2,053 2,069 2,083 5,410 7,190 1,850 1,777 1,800 1,822 1,845 1,860 1,890 1,913 1,935 7,190 8,980 1,771 1,774 1,774 1,772 1,774 1,847 1,830 1,862 1,884 1,000 8,980 10,790 1,704 1,717 1,794 1,817 1,830 1,862 1,884 1,000 10,790 14,300 1,602 1,633 1,604 1,625 1,647 1,668 1,689 1,710 1,732 1,752 14,300 1,600 1,507 1,528 1,558 1,571 1,592 1,613 1,635 1,656 1,677 1,680 17,990 19,780 1,	At 1.	Dut la st			,	2,100	2,125	2,150	2,175	2,200	2,225	2,250		
1,790 3,580 1,886 1,910 1,934 1,958 1,981 2,005 2,023 2,076 2,100 3,580 5,410 1,869 1,893 1,917 1,940 1,964 1,988 2,012 2,035 2,059 2,083 5,410 7,190 1,755 1,777 1,800 1,822 1,845 1,867 1,889 1,911 1,933 8,980 10,790 1,704 1,727 1,749 1,772 1,797 1,820 1,882 1,862 1,883 10,790 1,502 1,583 1,604 1,625 1,647 1,668 1,689 1,701 1,732 1,775 14,390 16,200 1,542 1,553 1,571 1,572 1,613 1,656 1,677 1,699 17,990 1,570 1,322 1,535 1,571 1,775 1,779 1,481 1,488 1,418 1,442 1,442 1,442 1,442 1,442 1,450 1,551 1,573 17,990 1,507 1,323 1,320 1,340 1,340 </th <th></th> <th>1</th>												1		
3,580 5,410 1,869 1,893 1,917 1,940 1,964 1,988 2,012 2,035 2,063 2,083 5,410 7,190 1,755 1,777 1,800 1,821 1,847 1,867 1,889 1,911 1,935 7,190 8,980 1,731 1,754 1,779 1,821 1,841 1,889 1,882 1,884 1,900 10,790 12,600 1,685 1,707 1,730 1,752 1,777 1,842 1,865 1,883 14,390 1,562 1,583 1,604 1,625 1,647 1,668 1,690 1,712 1,733 14,200 1,507 1,528 1,550 1,571 1,592 1,648 1,669 1,650 1,677 1,693 17,990 1,302 1,320 1,324 1,422 1,442 1,442 1,442 1,440 1,459 1,572 17,900 1,339 1,330 1,350 1,451 1,538 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>,</th><th></th><th></th></t<>										,				
5,410 7,190 1,755 1,777 1,800 1,822 1,845 1,867 1,980 1,912 1,935 1,957 7,190 8,980 1,773 1,774 1,776 1,799 1,821 1,844 1,866 1,884 1,911 1,935 8,980 10,790 1,740 1,727 1,749 1,817 1,839 1,862 1,884 1,903 10,790 12,600 1,652 1,584 1,604 1,625 1,674 1,688 1,604 1,668 1,669 1,712 1,733 1,737 1,733 1,737 1,737 1,633 1,665 1,677 1,688 1,608 1,689 1,710 1,733 1,737 1,592 1,613 1,655 1,571 1,592 1,613 1,655 1,571 1,592 1,613 1,658 1,558 1,557 19,790 12,790 1,338 1,412 1,422 1,442 1,443 1,430 1,452 1,472 21,570								,						
7,1908,9801,7311,7541,7761,7991,8211,8441,8661,8891,9111,9348,98010,7901,7041,7271,7491,7721,7751,7771,8391,8621,8841,90710,79012,6001,6521,7071,7321,7751,7771,8291,8421,8651,88312,60014,3901,5621,5831,6041,6551,6771,6881,6691,6711,73214,39015,0001,5241,5531,5541,5711,5921,6131,6551,6571,6771,59817,99019,7801,3981,4181,4381,4481,4481,4481,4481,4481,4581,5781,57819,78021,5701,3221,3321,4021,4421,4401,4401,4501,5581,57819,78022,5701,3391,3391,3391,3391,3391,3391,3391,3491,4331,4531,47323,93025,1901,2991,1131,1211,1141,1231,2221,2451,2441,4381,43826,98028,7801,1131,1221,1701,1891,2021,2271,2451,2641,2331,37930,59032,3709,3939,1091,0181,0031,0141,0331,0351,1141,1301,14432,37035,98037,770893910918<						,		,						
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10,790 12,600 1,685 1,707 1,730 1,752 1,775 1,797 1,820 1,842 1,865 1,887 12,600 14,390 1,562 1,583 1,604 1,625 1,647 1,668 1,669 1,710 1,732 1,733 14,300 17,990 1,507 1,528 1,550 1,571 1,522 1,613 1,635 1,656 1,677 1,699 17,990 19,780 1,398 1,418 1,438 1,420 1,422 1,442 1,462 1,528 1,577 17,70 23,390 1,340 1,330 1,430 1,420 1,442 1,462 1,480 1,500 1,522 23,990 25,190 1,299 1,319 1,339 1,339 1,339 1,339 1,339 1,349 1,419 1,430 1,423 1,227 1,264 1,283 1,300 25,190 26,980 1,117 1,196 1,214 1,233 1,252 1,271	,							1,844				1,934		
12,600 14,390 1,562 1,583 1,604 1,625 1,647 1,668 1,689 1,710 1,732 1,733 14,390 16,200 1,542 1,563 1,584 1,605 1,627 1,648 1,669 1,679 1,712 1,733 16,200 17,990 1,577 1,528 1,550 1,571 1,627 1,648 1,669 1,679 1,679 17,990 19,780 1,398 1,418 1,428 1,478 1,498 1,418 1,458 1,578 1,578 1,578 1,578 1,578 1,578 1,578 1,578 1,575 1,579 1,381 1,458 1,478 1,448 1,442 1,440 1,440 1,440 1,440 1,459 1,479 1,459 1,479 23,390 25,190 1,299 1,313 1,152 1,170 1,189 1,202 1,221 1,240 1,423 1,479 26,980 28,780 30,590 1,103 1,113<	8,980	10,790		1,727	1,749	1,772		1,817	1,839	1,862	1,884	1,907		
14,390 16,200 1,542 1,563 1,584 1,605 1,627 1,648 1,669 1,690 1,712 1,733 16,200 17,990 1,507 1,528 1,550 1,571 1,592 1,613 1,635 1,656 1,677 1,693 19,780 21,570 1,362 1,328 1,402 1,442 1,462 1,462 1,483 1,538 1,578 21,570 23,390 1,340 1,360 1,380 1,400 1,420 1,440 1,460 1,480 1,500 1,522 23,390 25,190 1,299 1,319 1,339 1,359 1,379 1,399 1,419 1,439 1,439 1,459 1,473 25,190 26,980 1,177 1,166 1,128 1,227 1,244 1,243 1,227 1,244 1,243 1,320 1,473 26,980 28,780 1,109 1,127 1,146 1,165 1,184 1,202 1,211 1,240 1,229 1,277 30,590 32,370 990 1,008 <td< th=""><th>10,790</th><th>12,600</th><th>1,685</th><th>1,707</th><th>1,730</th><th>1,752</th><th>1,775</th><th>1,797</th><th>1,820</th><th>1,842</th><th>1,865</th><th>1,887</th></td<>	10,790	12,600	1,685	1,707	1,730	1,752	1,775	1,797	1,820	1,842	1,865	1,887		
16,200 17,990 1,507 1,528 1,550 1,571 1,592 1,613 1,635 1,656 1,677 1,692 17,990 19,780 1,388 1,418 1,438 1,442 1,482 1,482 1,583 1,558 1,578 19,780 21,570 1,362 1,382 1,400 1,442 1,442 1,482 1,482 1,58 1,522 1,522 1,542 21,570 23,390 1,340 1,360 1,380 1,400 1,440 1,440 1,440 1,449 1,449 1,439 1,459 1,452 1,522 1,521 1,589 1,479 1,459 1,453 1,527 1,249 1,439 1,459 1,479 25,190 26,980 1,177 1,196 1,214 1,238 1,227 1,249 1,240 1,233 1,352 1,271 1,289 1,330 1,472 26,980 28,780 1,103 1,102 1,146 1,189 1,020 1,021 1,240 1,283 1,272 30,590 23,770 943	12,600	14,390	1,562	1,583	1,604	1,625	1,647	1,668	1,689	1,710	1,732	1,753		
17,99019,7801,3981,4181,4381,4581,4781,4981,5181,5381,5581,55719,78021,5701,3621,3821,4021,4221,4421,4621,4821,5021,5221,54221,57023,3901,3491,3491,3391,3791,3991,4191,4331,4591,47223,39025,1901,2991,1391,3191,3391,3791,3991,4191,4331,4591,47325,19026,9801,1771,1961,2141,2331,2521,2711,2891,3081,3271,34026,98028,7801,1091,1271,1461,1651,1841,2021,2211,2401,2591,27730,59032,3709901,0191,1271,1461,1651,1841,0021,2111,1301,41832,37034,1709439609789709881,0031,0481,0651,0831,00734,17035,9809189359539709881,0051,0331,0051,0331,00535,98037,77089391092894596398099391093595537,77039,56080582283885487088790391993595537,77039,560805862877771807824840866872 <th< th=""><th>14,390</th><th>16,200</th><th>1,542</th><th>1,563</th><th>1,584</th><th>1,605</th><th>1,627</th><th>1,648</th><th>1,669</th><th>1,690</th><th>1,712</th><th>1,733</th></th<>	14,390	16,200	1,542	1,563	1,584	1,605	1,627	1,648	1,669	1,690	1,712	1,733		
17,99019,7801,3981,4181,4381,4581,4781,4981,5181,5381,5581,55719,78021,5701,3621,3821,4021,4221,4421,4621,4821,5021,5221,54221,57023,3901,3491,3491,3391,3791,3991,4191,4331,4591,47223,39025,1901,2991,1391,3191,3391,3791,3991,4191,4331,4591,47325,19026,9801,1771,1961,2141,2331,2521,2711,2891,3081,3271,34026,98028,7801,1091,1271,1461,1651,1841,2021,2211,2401,2591,27730,59032,3709901,0191,1271,1461,1651,1841,0021,2111,1301,41832,37034,1709439609789709881,0031,0481,0651,0831,00734,17035,9809189359539709881,0051,0331,0051,0331,00535,98037,77089391092894596398099391093595537,77039,56080582283885487088790391993595537,77039,560805862877771807824840866872 <th< th=""><th>16,200</th><th>17,990</th><th>1,507</th><th>1,528</th><th>1,550</th><th>1,571</th><th>1,592</th><th>1,613</th><th>1,635</th><th>1,656</th><th>1,677</th><th>1,698</th></th<>	16,200	17,990	1,507	1,528	1,550	1,571	1,592	1,613	1,635	1,656	1,677	1,698		
19,78021,5701,3621,3821,4021,4221,4421,4621,4821,5021,5221,54221,57023,3901,3401,3601,3801,4001,4201,4401,4601,4801,5001,52223,39025,1901,2991,3191,3391,3531,3521,3791,3991,4191,4381,4591,72725,19026,9801,1771,1961,2141,1891,2281,2711,2891,3881,3271,34026,98028,7801,1191,1121,1461,1891,2081,2271,2451,2641,2831,30028,78030,5901,1091,1171,1461,1651,1841,2021,2111,2401,2591,27730,59032,3709901,0081,0251,0431,0001,0781,0951,1131,1301,14634,17035,9809189359539709881,0031,0401,0581,07335,98037,7708939109289459639809981,0151,0331,05037,77039,56080582283883487088790391993595539,56041,38078279978478078274776277779244,96046,7906576776877027177327477627777		19,780				1,458		1,498						
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		and line 17 is a	at least:									
If line 12 is		\$2,250	2,275	2,300	2,325	2,350	2,375	2400	2,425	2,450	2,475	2,500
If line 13 is		but less than:										
		\$2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	and up
At least:	But less than:	your property	tax refund	is:								-
0	1,790	2,141	2,165	2,188	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
1,790	3,580	2,124	2,148	2,171	2,195	2,210	2,210	2,210	2,210	2,210	2,210	2,210
3,580	5,410	2,107	2,130	2,154	2,178	2,202	2,210	2,210	2,210	2,210	2,210	2,210
5,410	7,190	1,980	2,002	2,025	2,047	2,070	2,092	2,115	2,137	2,160	2,182	*
7,190	8,980		1,979	2,001	2,024	2,046	2,069	2,091	2,114	2,136	2,150	2,150
8,980	10,790		1,952	1,974	1,997	2,019	2,042	2,064	2,087	2,090	2,090	2,090
10,790	12,600		1,932	1,955	1,977	2,000	2,022	2,045	2,067	2,090	2,090	2,090
12,600	14,390		1,795	1,817	1,838	1,859	1,880	1,902	1,923	1,944	1,965	*
14,390	16,200	1,754	1,775	1,797	1,818	1,839	1,860	1,882	1,903	1,924	1,945	*
16,200	17,990		1,741	1,762	1,783	1,805	1,826	1,847	1,868	1,890	1,911	*
17,990	19,780		1,618	1,638	1,658	1,678	1,698	1,718	1,738	1,758	1,778	*
19,780	21,570	1,562	1,582	1,602	1,622	1,642	1,662	1,682	1,702	1,722	1,742	*
21,570	23,390	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680	1,700	1,720	*
23,390	25,190	1,499	1,519	1,539	1,559	1,579	1,599	1,619	1,639	1,659	1,679	*
25,190	26,980		1,383	1,402	1,421	1,439	1,458	1,477	1,496	1,514	1,533	*
26,980	28,780	1,320	1,339	1,358	1,377	1,395	1,414	1,433	1,452	1,470	1,489	*
28,780	30,590	1,296	1,315	1,334	1,352	1,371	1,390	1,409	1,427	1,446	1,465	*
30,590	32,370	1,165	1,183	1,200	1,218	1,235	1,253	1,270	1,288	1,305	1,323	*
32,370	34,170	1,118	1,135	1,153	1,170	1,188	1,205	1,223	1,240	1,258	1,275	*
34,170	35,980	1,093	1,110	1,128	1,145	1,163	1,180	1,198	1,215	1,233	1,250	*
35,980	37,770	1,068	1,085	1,103	1,120	1,138	1,155	1,173	1,190	1,208	1,225	*
37,770		968	984	1,000	1,017	1,033	1,049	1,065	1,082	1,098	1,114	*
39,560	41,380		961	977	993	1,010	1,026	1,042	1,058	1,075	1,091	*
41,380	43,160		937	954	970	986	1,002	1,019	1,035	1,051	1,067	*
43,160			844	859	874	889	904	919	934	949	964	*
44,960			822	837	852	867	882	897	912	927	942	*
46,790	48,580		800	815	830	845	860	875	890	905	920	*
48,580	50,370		779	794	809	824	839	854	869	884	899	*
50,370	52,160		694	708	722	735	749	763	777	790	804	*
52,160			674	688	702	716	729	743	757	771	784	*
53,970	55,770		655	668	682	696	710	723	737	751	765	*
55,770	57,560		577	590	602	615	627	640	652	665	677	*
57,560	59,370		559	572	584	597	609	622	634	647	659	*
59,370			541	550	550	550	550	550	550	550	550	550
61,160	62,960	220	220	220	220	220	220	220	220	220	220	220
62,960	and up	0	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Renter's Worksheet

For household incomes of \$5,410 or more with line 17 equal to	at least:	but less than:	Ste
or greater than \$2,500	\$5,410	\$7,190)
1 Amount from line 17	7,190	8,980)
	8,980	12,600	1
2 Total household income from line 13	12,600	16,200	1
	16,200	· ·	
3 Decimal number for this step from the table to the right	17,990	19,780	1
	19,780	23,390	1
4 Multiply step 2 by step 3	23,390	25,190	1
	25,190	26,980	1
5 Subtract step 4 from step 1 (<i>if result is zero or less</i> ,	26,980	30,590	1
STOP HERE; you are not eligible for a refund)	30,590	32,370	1
C. Desired such as far this star from the table to the sight	32,370	37,770	1
6 Decimal number for this step from the table to the right	37,770	43,160	1
7 Multiply step 5 by step 6	43,160	· · ·	
	50,370	52,160	1
8 Amount for this step from the table to the right	52,160	· · · · ·	-
	53,970	/ /	_
9 Amount from step 7 or step 8, whichever is less. Also enter this	55,770	57,560	1
amount on line 18 or step G if you are completing the	57,560	· · · · ·	-
Worksheet for Line 18 on page 11 of this booklet	59,370	/ /	-
	61,160	,	-
	62,960	and up	1

Table for Renter's Worksheet

If step 2 is:		Enter on:		
at least:	but less than:	Step 3	Step 6	Step 8
\$5,410	\$7,190	0.010	0.90	\$2,210
7,190	8,980	0.011	0.90	2,150
8,980	12,600	0.012	0.90	2,090
12,600	16,200	0.013	0.85	2,030
16,200	17,990	0.014	0.85	1,980
17,990	19,780	0.014	0.80	1,930
19,780	23,390	0.015	0.80	1,870
23,390	25,190	0.016	0.80	1,820
25,190	26,980	0.017	0.75	1,820
26,980	30,590	0.018	0.75	1,820
30,590	32,370	0.019	0.70	1,820
32,370	37,770	0.020	0.70	1,820
37,770	43,160	0.020	0.65	1,820
43,160	50,370	0.020	0.60	1,820
50,370	52,160	0.020	0.55	1,650
52,160	53,970	0.020	0.55	1,490
53,970	55,770	0.020	0.55	1,260
55,770	57,560	0.020	0.50	1,100
57,560	59,370	0.020	0.50	1,000
59,370	61,160	0.020	0.50	550
61,160	62,960	0.020	0.50	220
62,960	and up		nc	ot eligible

		and	line 2	1 is at least	t:									
If line 15 is:	:	hut	0 less th		50	75	100	125	150	175	200	225	250	275
			25	50	75	100	125	150	175	200	225	250	275	300
at least	but less than	-		estead crec				100	104	150	170		212	
0 1,790	1		3	24	46 28	67 49	88 71	109 92	131 113	152 134	173 156	<u>194</u> 177	216 198	<u>237</u> 219
3,550			0	0	8	29	50	71	93	114	130	156	198	199
5,380			0	0	0	5	25	45	65	85	105	125	145	165
7,180			0	0	0	0	0	20	40	60	80	100	120	140
<u>8,950</u> 10,750			0	0	0	0	0	0	<u>12</u> 0	32 10	52 30	72 50	92 70	<u>112</u> 90
12,550			0	0	0	0	0	0	0	0	0	18	38	58
14,320			0	0	0	0	0	0	0	0	0	0	3	23
16,130	and up		0	0	0	0	0	0	0	0	0	0	0	0
		and		1 is at least			100	405	450	475				
If line 15 is:	:	but	300 less th	325 han:	350	375	400	425	450	475	500	525	550	575
			325	350	375	400	425	450	475	500	525	550	575	600
at least	but less than	-		estead crec										
0	1		258	279	301	322	343	364	386	407	428	449	471 453	492
<u>1,790</u> 3,550		-	241 220	262 241	283 263	304 284	326 305	347 326	368 348	389 369	411 390	432	453	474 454
5,380			185	205	205	245	265	285	305	325	345	365	385	405
7,180	8,950		160	180	200	220	240	260	280	300	320	340	360	380
8,950			132	152	172	192	212	232	252	272	292	312	332	352
10,750 12,550			110 78	130 98	150 118	170 138	190 158	210 178	230 198	250 218	270 238	290 258	310 278	<u>330</u> 298
12,550			43	63	83	103	123	178	198	183	203	238	278	298
16,130			5	25	45	65	85	105	125	145	165	185	205	225
17,920			0	0	4	23	41	60	79	98	116	135	154	173
19,690			0	0	0	0	0	19	38	57	75	94	113	132
21,510 23,300			0	0	0	0	0	0	<u> </u>	<u>30</u>	48 22	67 40	86 59	<u>105</u> 78
25,080			0	0	0	0	0	0	0	0	0	13	30	48
26,870	28,670		0	0	0	0	0	0	0	0	0	0	5	22
28,670	and up		0	0	0	0	0	0	0	0	0	0	0	0
		and		1 is at least		67						0.05	070	
If line 15 is:	:	but	600 less th		650	675	700	725	750	775	800	825	850	875
	L		625	650	675	700	725	750	775	800	825	850	875	900
at least	but less than	-		estead crec			500	610	644	662	602	70.4	72.6	7.47
0 1,790	1		513 496	534 517	556 538	577 559	598 581	619 602	641 623	662 644	683 666	704 687	726 708	747 729
3,550			475	496	518	539	560	581	603	624	645	666	688	729
5,380			425	445	465	485	505	525	545	565	585	605	625	645
7,180			400	420	440	460	480	500	520	540	560	580	600	620
8,950 10,750			372 350	392 370	412 390	432 410	452 430	472 450	492 470	512 490	532 510	552 530	572 550	<u>592</u> 570
10,750			318	370	390	378	430 398	450	470	490	478	498	518	538
14,320			283	303	323	343	363	383	403	423	443	463	483	503
16,130	17,920		245	265	285	305	325	345	365	385	405	425	445	465
17,920			191	210	229	248	266	285	304	323	341	360	379	398
<u>19,690</u> 21,510			150 123	169 142	188 161	207 180	225 198	244 217	263 236	282 255	300 273	319 292	338 311	<u>357</u> 330
23,300			97	142	134	153	172	190	209	233	2/3	265	284	303
25,080	26,870		65	83	100	118	135	153	170	188	205	223	240	258
26,870			40	57	75	92	110	127	145	162	180	197	215	232
28,670 30,460			15 0	<u>32</u> 7	50 23	67 39	85 56	102 72	120 88	137 104	155 121	172 137	190 153	<u>207</u> 169
32,220			0	0	0	16	33	49	65	81	98	114	130	146
34,010			0	0	0	0	9	26	42	58	74	91	107	123
35,790			0	0	0	0	0	2	18	35	51	67	83	100
37,620			0	0	0	0	0	0	0	11	28	44	60	76
<u>39,390</u> 41,170			0	0	0	0	0	0	0	0	4	21 0	37 14	<u>53</u> 30
41,170			-		-		-	-	0	0	0	0	0	<u>30</u> 7
42,980	44,770		0	0	0	0	0	0	UI	UI	U 1	U1	U .	

		and line 2	21 is at leas	it:									
If line 4E is	_	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175
If line 15 is	:	but less t	han:										
		925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200
at least	but less than	your hom	nestead cre	dit refun	d is:								
0	1,790	768	789	811	832	853	874	896	917	938	959	981	1,002
1,790	3,550	751	772	793	814	836	857	878	899	921	942	963	984
3,550	5,380	730	751	773	794	815	836	858	879	900	921	943	964
5,380	7,180	665	685	705	725	745	765	785	805	825	845	865	885
7,180	8,950	640	660	680	700	720	740	760	780	800	820	840	860
8,950	10,750	612	632	652	672	692	712	732	752	772	792	812	832
10,750	12,550	590	610	630	650	670	690	710	730	750	770	790	810
12,550	14,320	558	578	598	618	638	658	678	698	718	738	758	778
14,320	16,130	523	543	563	583	603	623	643	663	683	703	723	743
16,130	17,920	485	505	525	545	565	585	605	625	645	665	685	705
17,920	19,690	416	435	454	473	491	510	529	548	566	585	604	623
19,690	21,510	375	394	413	432	450	469	488	507	525	544	563	582
21,510	23,300	348	367	386	405	423	442	461	480	498	517	536	555
23,300	25,080	322	340	359	378	397	415	434	453	472	490	509	528
25,080	26,870	275	293	310	328	345	363	380	398	415	433	450	468
26,870	28,670	250	267	285	302	320	337	355	372	390	407	425	442
28,670	30,460	225	242	260	277	295	312	330	347	365	382	400	417
30,460	32,220	186	202	218	234	251	267	283	299	316	332	348	364
32,220	34,010	163	179	195	211	228	244	260	276	293	309	325	341
34,010	35,790	139	156	172	188	204	221	237	253	269	286	302	318
35,790	37,620	116	132	148	165	181	197	213	230	246	262	278	295
37,620	39,390	93	109	125	141	158	174	190	206	223	239	255	271
39,390	41,170	69	86	102	118	134	151	167	183	199	216	232	248
41,170	42,980	46	62	79	95	111	127	144	160	176	192	209	225
42,980	44,770	23	39	55	72	88	104	120	137	153	169	185	202
44,770	46,540	0	16	32	48	65	81	97	113	130	146	162	178
46,540	48,330	0	0	9	25	41	58	74	90	106	123	139	155
48,330	50,120	0	0	0	2	18	34	51	67	83	99	116	132
50,120	51,900	0	0	0	0	0	11	27	44	60	76	92	109
51,900	53,730	0	0	0	0	0	0	4	20	37	53	69	85
53,730	55,510	0	0	0	0	0	0	0	0	13	29	46	62
55,510	57,290	0	0	0	0	0	0	0	0	0	6	22	39
57,290	59,080	0	0	0	0	0	0	0	0	0	0	0	15
59,080	and up	0	0	0	0	0	0	0	0	0	0	0	0

		and line 2	21 is at leas	st:									
If line 1E is		1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475
If line 15 is	:	but less t	han:										
		1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500
at least	but less than	your hom	nestead cre	dit refun	d is:								
0	1,790	1,023	1,044	1,066	1,087	1,108	1,129	1,151	1,172	1,193	1,214	1,236	1,257
1,790	3,550	1,006	1,027	1,048	1,069	1,091	1,112	1,133	1,154	1,176	1,197	1,218	1,239
3,550	5,380	985	1,006	1,028	1,049	1,070	1,091	1,113	1,134	1,155	1,176	1,198	1,219
5,380	7,180	905	925	945	965	985	1,005	1,025	1,045	1,065	1,085	1,105	1,125
7,180	8,950	880	900	920	940	960	980	1,000	1,020	1,040	1,060	1,080	1,100
8,950	10,750	852	872	892	912	932	952	972	992	1,012	1,032	1,052	1,072
10,750	12,550	830	850	870	890	910	930	950	970	990	1,010	1,030	1,050
12,550	14,320	798	818	838	858	878	898	918	938	958	978	998	1,018
14,320	16,130	763	783	803	823	843	863	883	903	923	943	963	983
16,130	17,920	725	745	765	785	805	825	845	865	885	905	925	945
17,920	19,690	641	660	679	698	716	735	754	773	791	810	829	848
19,690	21,510	600	619	638	657	675	694	713	732	750	769	788	807
21,510	23,300	573	592	611	630	648	667	686	705	723	742	761	780
23,300	25,080	547	565	584	603	622	640	659	678	697	715	734	753
25,080	26,870	485	503	520	538	555	573	590	608	625	643	660	678
26,870	28,670	460	477	495	512	530	547	565	582	600	617	635	652
28,670	30,460	435	452	470	487	505	522	540	557	575	592	610	627
30,460	32,220	381	397	413	429	446	462	478	494	511	527	543	559
32,220	34,010	358	374	390	406	423	439	455	471	488	504	520	536
34,010	35,790	334	351	367	383	399	416	432	448	464	481	497	513
35,790	37,620	311	327	343	360	376	392	408	425	441	457	473	490
37,620	39,390	288	304	320	336	353	369	385	401	418	434	450	466
39,390	41,170	264	281	297	313	329	346	362	378	394	411	427	443
41,170	42,980	241	257	274	290	306	322	339	355	371	387	404	420
42,980	44,770	218	234	250	267	283	299	315	332	348	364	380	397
44,770	46,540	195	211	227	243	260	276	292	308	325	341	357	373
46,540	48,330	171	188	204	220	236	253	269	285	301	318	334	350
48,330	50,120	148	164	181	197	213	229	246	262	278	294	311	327
50,120	51,900	125	141	157	174	190	206	222	239	255	271	287	304
51,900	53,730	102	118	134	150	167	183	199	215	232	248	264	280
53,730	55,510	78	94	111	127	143	159	176	192	208	224	241	257
55,510	57,290	55	71	87	104	120	136	152	169	185	201	217	234
57,290	59,080	32	48	64	80	97	113	129	145	162	178	194	210
59,080	60,870	8	25	41	57	73	90	106	122	138	155	171	187
60,870	62,680	0	1	18	34	50	66	83	99	115	131	148	164
62,680	64,460	0	0	0	10	25	40	55	70	85	100	115	130
64,460	66,250	0	0	0	0	3	18	33	48	63	78	93	108
66,250	68,030	0	0	0	0	0	0	12	27	42	57	72	87
68,030	69,820	0	0	0	0	0	0	0	5	20	35	50	65
69,820	71,640	0	0	0	0	0	0	0	0	0	14	29	44
71,640	and up	0	0	0	0	0	0	0	0	0	0	0	0

		and line 2	1 is at leas	t:									
If line 15 is:		1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
11 11112 13 13.		but less t											
		1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
at least	but less than		estead cre	I									
0	1,790	1,278	1,299	1,321	1,342	1,363	1,384	1,406	1,427	1,448	1,469	1,491	1,512
1,790	3,550	1,261	1,282	1,303	1,324	1,346	1,367	1,388	1,409	1,431	1,452	1,473	1,494
3,550	5,380	1,240	1,261	1,283	1,304	1,325	1,346	1,368	1,389	1,410	1,431	1,453	1,474
5,380	7,180	1,145	1,165	1,185	1,205	1,225	1,245	1,265	1,285	1,305	1,325	1,345	1,365
7,180	8,950	1,120	1,140	1,160	1,180	1,200	1,220	1,240	1,260	1,280	1,300	1,320	1,340
8,950	10,750	1,092	1,112	1,132	1,152	1,172	1,192	1,212	1,232	1,252	1,272	1,292	1,312
10,750	12,550	1,070	1,090	1,110	1,130	1,150	1,170	1,190	1,210	1,230	1,250	1,270	1,290
12,550	14,320	1,038	1,058	1,078	1,098	1,118	1,138	1,158	1,178	1,198	1,218	1,238	1,258
14,320	16,130	1,003	1,023	1,043	1,063	1,083	1,103	1,123	1,143	1,163	1,183	1,203	1,223
16,130	17,920	965	985	1,005	1,025	1,045	1,065	1,085	1,105	1,125	1,145	1,165	1,185
17,920	19,690	866	885	904	923	941	960	979	998	1,016	1,035	1,054	1,073
19,690	21,510	825	844	863	882	900	919	938	957	975	994	1,013	1,032
21,510	23,300	798	817	836	855	873	892	911	930	948	967	986	1,005
23,300	25,080	772	790	809	828	847	865	884	903	922	940	959	978
25,080	26,870	695	713	730	748	765	783	800	818	835	853	870	888
26,870	28,670	670	687	705	722	740	757	775	792	810	827	845	862
28,670	30,460	645	662	680	697	715	732	750	767	785	802	820	837
30,460	32,220	576	592	608	624	641	657	673	689	706	722	738	754
32,220	34,010	553	569	585	601	618	634	650	666	683	699	715	731
34,010	35,790	529	546	562	578	594	611	627	643	659	676	692	708
35,790	37,620	506	522	538	555	571	587	603	620	636	652	668	685
37,620	39,390	483	499	515	531	548	564	580	596	613	629	645	661
39,390	41,170	459	476	492	508	524	541	557	573	589	606	622	638
41,170	42,980	436	452	469	485	501	517	534	550	566	582	599	615
42,980	44,770	413	429	445	462	478	494	510	527	543	559	575	592
44,770	46,540	390	406	422	438	455	471	487	503	520	536	552	568
46,540	48,330	366	383	399	415	431	448	464	480	496	513	529	545
48,330	50,120	343	359 336	376	392 369	408	424 401	441	457 434	473 450	489 466	506 482	522
50,120	51,900	320		352	369	385	378	417 394	434	450	400	482	499
51,900	53,730	297	313 289	329	345	362	378		387	427	443	439	475
53,730 55,510	55,510 57,290	273 250	289	306 282	299	338 315	331	371 347	364	380	396	436	452 429
57,290	59,080	230	200	259	235	292	308	347	340	357	373	389	425
57,290	60,870	203	243	239	275	292	285	324	340	333	373	366	382
60,870	62,680	180	196	230	252	268	285	278	294	333	326	366	382
62,680	64,460	145	190	175	190	245	201	278	294	265	280	295	310
64,460	66,250	143	138	153	190	183	198	235	230	205	258	293	288
66,250		123	138	133	108	165	198	192	228	245	238	273	267
68,030		80	95	132	147	102	155	192	185	200	237	232	207
69,820		59	74	89	123	140	133	149	164	179	194	230	243
71,640		0	9	24	39	54	69	84	99	114	134	144	159
73,410	,	0	0	1	16	31	46	61	76	91	106	121	135
75,200		0	0	0	0	9	24	39	54	69	84	99	130
76,990		0	0	0	0	0	1	16	31	46	61	76	91
78,770		0	0	0	0	0	0	0	8	23	38	53	68
80,600		0	0	0	0	0	0	0	0	0	0	0	08
80,600	and up	U	U	U	U	0	U	0	U	0	U	U	0

		and line 2	21 is at lea	st:									
		1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075
If line 15 is	:	but less t	han:										
		1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100
at least	but less than		nestead cre		d is:								
0	1,790	1,533	1,554	1,576	1,597	1,618	1,639	1,661	1,682	1,703	1,724	1,746	1,767
1,790	3,550	1,516	1,537	1,558	1,579	1,601	1,622	1,643	1,664	1,686	1,707	1,728	1,749
3,550	5,380	1,495	1,516	1,538	1,559	1,580	1,601	1,623	1,644	1,665	1,686	1,708	1,729
5,380	7,180	1,385	1,405	1,425	1,445	1,465	1,485	1,505	1,525	1,545	1,565	1,585	1,605
7,180	8,950	1,360	1,380	1,400	1,420	1,440	1,460	1,480	1,500	1,520	1,540	1,560	1,580
8,950	10,750	1,332	1,352	1,372	1,392	1,412	1,432	1,452	1,472	1,492	1,512	1,532	1,552
10,750	12,550	1,310	1,330	1,350	1,370	1,390	1,410	1,430	1,450	1,470	1,490	1,510	1,530
12,550	14,320	1,278	1,298	1,318	1,338	1,358	1,378	1,398	1,418	1,438	1,458	1,478	1,498
14,320	16,130	1,243	1,263	1,283	1,303	1,323	1,343	1,363	1,383	1,403	1,423	1,443	1,463
16,130	17,920	1,205	1,225	1,245	1,265	1,285	1,305	1,325	1,345	1,365	1,385	1,405	1,425
17,920	19,690	1,091	1,110	1,129	1,148	1,166	1,185	1,204	1,223	1,241	1,260	1,279	1,298
19,690	21,510	1,051	1,069	1,088	1,140	1,125	1,105	1,163	1,182	1,200	1,219	1,238	1,257
21,510	23,300	1,030	1,089	1,088	1,080	1,125	1,144	1,105	1,182	1,200	1,219	1,238	1,237
23,300	25,080	997	1,042	1,081	1,080	1,098	1,117	1,130	1,133	1,175	1,192	1,211	1,203
25,080	25,080	997	923	940	958	975	993	1,109	1,128	1,147	1,165	1,184	1,203
25,080	28,870	880	923 897	940	932	975	993	985	1,028	1,045	1,003	1,080	1,098
28,870	30,460	855	897	890	932	930	987	960	977	995	1,037	1,035	1,072
			787		819		852		884	995	917	933	949
30,460	32,220	771 748	787	803 780	796	836	852	868 845	861			933	
32,220	34,010					813				878	894		926
34,010	35,790	724	741	757	773	789	806	822	838	854	871	887	903
35,790	37,620	701	717	733	750	766	782	798	815	831	847	863	880
37,620	39,390	678	694	710	726	743	759	775	791	808	824	840	856
39,390	41,170	654	671	687	703	719	736	752	768	784	801	817	833
41,170	42,980	631	647	664	680	696	712	729	745	761	777	794	810
42,980	44,770	608	624	640	657	673	689	705	722	738	754	770	787
44,770	46,540	585	601	617	633	650	666	682	698	715	731	747	763
46,540	48,330	561	578	594	610	626	643	659	675	691	708	724	740
48,330	50,120	538	554	571	587	603	619	636	652	668	684	701	717
50,120	51,900	515	531	547	564	580	596	612	629	645	661	677	694
51,900	53,730	492	508	524	540	557	573	589	605	622	638	654	670
53,730	55,510	468	484	501	517	533	549	566	582	598	614	631	647
55,510	57,290	445	461	477	494	510	526	542	559	575	591	607	624
57,290	59,080	422	438	454	470	487	503	519	535	552	568	584	600
59,080	60,870	398	415	431	447	463	480	496	512	528	545	561	577
60,870		375	391	408	424	440	456	473	489	505	521	538	554
62,680	,	325	340	355	370	385	400	415	430	445	460	475	490
64,460		303	318	333	348	363	378	393	408	423	438	453	468
66,250	,	282	297	312	327	342	357	372	387	402	417	432	447
68,030	,	260	275	290	305	320	335	350	365	380	395	410	425
69,820		239	254	269	284	299	314	329	344	359	374	389	404
71,640	,	174	189	204	219	234	249	264	279	294	309	324	339
73,410		151	166	181	196	211	226	241	256	271	286	301	316
75,200		129	144	159	174	189	204	219	234	249	264	279	294
76,990		106	121	136	151	166	181	196	211	226	241	256	271
78,770		83	98	113	128	143	158	173	188	203	218	233	248
80,600		12	27	42	57	72	87	102	117	132	147	162	177
82,380		0	3	18	33	48	63	78	93	108	123	138	153
84,160	85,950	0	0	0	10	25	40	55	70	85	100	115	130
85,950	87,740	0	0	0	0	1	16	31	46	61	76	91	106
87,740	89,550	0	0	0	0	0	0	7	22	37	52	67	82
89,550	91,330	0	0	0	0	0	0	0	0	0	0	0	4
91,330		0	0	0	0	0	0	0	0	0	0	0	0

		and line 2	21 is at leas	st:									
		2,100		2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
If line 15 is	:	but less t	han:										
	ī.	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400
at least	but less than		estead cre	1	1				(
0	1,790		1,809	1,831	1,852	1,873	1,894	1,916	1,937	1,958	1,979	2,001	2,022
1,790	3,550	1,771	1,792	1,813	1,834	1,856	1,877	1,898	1,919	1,941	1,962	1,983	2,004
3,550	5,380	1,750	1,771	1,793	1,814	1,835	1,856	1,878	1,899	1,920	1,941	1,963	1,984
5,380	7,180	1,625	1,645	1,665	1,685	1,705	1,725	1,745	1,765	1,785	1,805	1,825	1,845
7,180	8,950	1,600	1,620	1,640	1,660	1,680	1,700	1,720	1,740	1,760	1,780	1,800	1,820
8,950	10,750	1,572	1,592	1,612	1,632	1,652	1,672	1,692	1,712	1,732	1,752	1,772	1,792
10,750	12,550	1,550	1,570	1,590	1,610	1,630	1,650	1,670	1,690	1,710	1,730	1,750	1,770
12,550	14,320	1,518	1,538	1,558	1,578	1,598	1,618	1,638	1,658	1,678	1,698	1,718	1,738
14,320	16,130	1,483	1,503	1,523	1,543	1,563	1,583	1,603	1,623	1,643	1,663	1,683	1,703
16,130	17,920	1,445	1,465	1,485	1,505	1,525	1,545	1,565	1,585	1,605	1,625	1,645	1,665
17,920	19,690	1,316	1,335	1,354	1,373	1,391	1,410	1,429	1,448	1,466	1,485	1,504	1,523
19,690	21,510	1,275	1,294	1,313	1,332	1,350	1,369	1,388	1,407	1,425	1,444	1,463	1,482
21,510	23,300	1,248	1,267	1,286	1,305	1,323	1,342	1,361	1,380	1,398	1,417	1,436	1,455
23,300	25,080	1,222	1,240	1,259	1,278	1,297	1,315	1,334	1,353	1,372	1,390	1,409	1,428
25,080	26,870	1,115	1,133	1,150	1,168	1,185	1,203	1,220	1,238	1,255	1,273	1,290	1,308
26,870	28,670	1,090	1,107	1,125	1,142	1,160	1,177	1,195	1,212	1,230	1,247	1,265	1,282
28,670	30,460	1,065	1,082	1,100	1,117	1,135	1,152	1,170	1,187	1,205	1,222	1,240	1,257
30,460	32,220	966	982	998	1,014	1,031	1,047	1,063	1,079	1,096	1,112	1,128	1,144
32,220	34,010	943	959	975	991	1,008	1,024	1,040	1,056	1,073	1,089	1,105	1,121
34,010	35,790	919	936	952	968	984	1,001	1,017	1,033	1,049	1,066	1,082	1,098
35,790	37,620	896	912	928	945	961	977	993	1,010	1,026	1,042	1,058	1,075
37,620	39,390	873	889	905	921	938	954	970	986	1,003	1,019	1,035	1,051
39,390	41,170	849	866	882	898	914	931	947	963	979	996	1,012	1,028
41,170	42,980	826	842	859	875	891	907	924	940	956	972	989	1,005
42,980	44,770	803	819	835	852	868	884	900	917	933	949	965	982
44,770	46,540	780	796	812	828	845	861	877	893	910	926	942	958
46,540	48,330	756	773	789	805	821	838	854	870	886	903	919	935
48,330	50,120	733	749	766	782	798	814	831	847	863	879	896	912
50,120	51,900	710	726	742	759	775	791	807	824	840	856	872	889
51,900	53,730	687	703	719	735	752	768	784	800	817	833	849	865
53,730	55,510	663	679	696	712	728	744	761	777	793	809	826	842
55,510	57,290	640	656	672	689	705	721	737	754	770	786	802	819
57,290	59,080	617	633	649	665 642	682	698	714	730 707	747 723	763	779	795 772
59,080 60,870	60,870	593 570	610 586	626 603	619	658 635	675 651	691 668	684	723	740 716	756 733	749
62,680	62,680 64,460	505	580	535	550	565	580	595	610	625	640	655	670
64,460	66,250		498	513	528	543	558	573	588	603	618	633	648
							1			1	597		
66,250 68,030	68,030 69,820		477 455	492 470	507 485	522 500	537 515	552 530	567 545	582 560	597	612 590	627 605
69,820			435	470	464	479	494	509	545	539	554	569	584
71,640	71,840		369	384	399	479	494	444	459	474	489	509	519
73,410			346	361	376	391	429	444	439	474	465	481	496
75,200	,		324	339	354	369	384	399	414	429	444	459	474
76,990			301	316	331	346	361	376	391	406	421	436	451
78,770			278	293	308	323	338	353	368	383	398	413	428
80,600			207	222	237	252	267	282	297	312	327	342	357
82,380			183	198	213	228	243	258	273	288	303	318	333
84,160			160	175	190	205	240	235	250	265	280	295	310
85,950			136	151	166	181	196	211	226	203	256	271	286
87,740			112	127	142	157	172	187	202	217	232	247	262
89,550			34	49	64	79	94	109	124	139	154	169	184
91,330			10	25	40	55	70	85	100	115	130	145	160
93,120			0	0	15	30	45	60	75	90	105	120	135
94,900				0	0	6	21	36	51	66	81	96	111
96,690			0	0	0	0	0	11	26	41	56	71	86
98,510				0	0	0	0	0	0	0	0	0	1
100,280				0	0	0		0	0	0	0	0	0
		5		•	•	5	5	5	5	•	•	•	

Hom	estea	d Cr	edit	Re	fund	l (fo	or Ho	ome	eow	ner	s) Ta	able)
			21 is at leas										
If line 15 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
II IIIIC 13 13.		but less t											
at least	hut loss than	2,425	2,450 nestead cre	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700
at least 0	but less than 1,790	2,043	2,064	2,086	2,107	2,128	2,149	2,171	2,192	2,213	2,234	2,256	2,277
1,790	3,550	2,026	2,007	2,068	2,089	2,111	2,132	2,153	2,174	2,196	2,217	2,238	2,259
3,550	5,380	2,005	2,026	2,048	2,069	2,090	2,111	2,133	2,154	2,175	2,196	2,218	2,239
5,380	7,180	1,865	1,885	1,905	1,925	1,945	1,965	1,985	2,005	2,025	2,045	2,065	2,085
7,180 8,950	8,950	1,840	1,860	1,880	1,900	1,920	1,940	1,960	1,980	2,000	2,020	2,040	2,060
10,750	<u> </u>	1,812 1,790	1,832 1,810	1,852 1,830	1,872 1,850	1,892 1,870	1,912 1,890	1,932 1,910	1,952 1,930	1,972 1,950	1,992 1,970	2,012 1,990	<u>2,032</u> 2,010
12,550	14,320	1,758	1,778	1,798	1,818	1,838	1,858	1,878	1,898	1,918	1,938	1,958	1,978
14,320	16,130	1,723	1,743	1,763	1,783	1,803	1,823	1,843	1,863	1,883	1,903	1,923	1,943
16,130	17,920	1,685	1,705	1,725	1,745	1,765	1,785	1,805	1,825	1,845	1,865	1,885	1,905
17,920	19,690	1,541	1,560	1,579	1,598	1,616	1,635	1,654	1,673	1,691	1,710	1,729	1,748
19,690 21,510	<u>21,510</u> 23,300	1,500 1,473	1,519 1,492	1,538 1,511	1,557 1,530	1,575 1,548	1,594 1,567	1,613 1,586	1,632 1,605	1,650 1,623	1,669 1,642	1,688 1,661	<u>1,707</u> 1,680
23,300	25,080	1,473	1,492	1,484	1,503	1,548	1,540	1,559	1,578	1,597	1,642	1,634	1,653
25,080	26,870	1,325	1,343	1,360	1,378	1,395	1,413	1,430	1,448	1,465	1,483	1,500	1,518
26,870	28,670	1,300	1,317	1,335	1,352	1,370	1,387	1,405	1,422	1,440	1,457	1,475	1,492
28,670	30,460	1,275	1,292	1,310	1,327	1,345	1,362	1,380	1,397	1,415	1,432	1,450	1,467
30,460	32,220	1,161	1,177	1,193	1,209	1,226	1,242	1,258	1,274	1,291	1,307	1,323	1,339
32,220 34,010	34,010 35,790	1,138 1,114	1,154 1,131	1,170 1,147	1,186 1,163	1,203 1,179	1,219 1,196	1,235 1,212	1,251 1,228	1,268 1,244	1,284 1,261	1,300 1,277	<u>1,316</u> 1,293
35,790	37,620	1,091	1,107	1,123	1,140	1,156	1,172	1,188	1,225	1,244	1,201	1,253	1,233
37,620	39,390	1,068	1,084	1,100	1,116	1,133	1,149	1,165	1,181	1,198	1,214	1,230	1,246
39,390	41,170	1,044	1,061	1,077	1,093	1,109	1,126	1,142	1,158	1,174	1,191	1,207	1,223
41,170	42,980	1,021	1,037	1,054	1,070	1,086	1,102	1,119	1,135	1,151	1,167	1,184	1,200
42,980	44,770	998	1,014	1,030	1,047	1,063	1,079	1,095	1,112	1,128	1,144	1,160	1,177
44,770 46,540	<u>46,540</u> 48,330	975 951	991 968	1,007 984	1,023 1,000	1,040 1,016	1,056 1,033	1,072 1,049	1,088 1,065	1,105 1,081	1,121 1,098	1,137 1,114	<u>1,153</u> 1,130
48,330	50,120	928	944	961	977	993	1,009	1,049	1,005	1,058	1,038	1,091	1,107
50,120	51,900	905	921	937	954	970	986	1,002	1,019	1,035	1,051	1,067	1,084
51,900	53,730	882	898	914	930	947	963	979	995	1,012	1,028	1,044	1,060
53,730	55,510	858	874	891	907	923	939	956	972	988	1,004	1,021	1,037
55,510	<u>57,290</u> 59,080	835 812	851 828	867 844	884 860	900 877	916 893	932 909	949 925	965 942	981 958	997 974	<u>1,014</u> 990
57,290 59,080	60,870	788	805	821	837	853	895	886	923	942	935	974	990
60,870	62,680	765	781	798	814	830	846	863	879	895	911	928	944
62,680	64,460	685	700	715	730	745	760	775	790	805	820	835	850
64,460	66,250	663	678	693	708	723	738	753	768	783	798	813	828
66,250	68,030	642	657	672	687	702	717	732	747	762	777	792	807
68,030 69,820	<u>69,820</u> 71,640	620 599	635 614	650 629	665 644	680 659	695 674	710 689	725 704	740 719	755 734	770 749	785 764
71,640	73,410	534	549	564	579	594	609	624	639	654	669	684	699
73,410	75,200	511	526	541	556	571	586	601	616	631	646	661	676
75,200	76,990	489	504	519	534	549	564	579	594	609	624	639	654
76,990	78,770	466	481	496	511	526	541	556	571	586	601	616	631
78,770 80,600	<u>80,600</u> 82,380	443 372	458 387	473 402	488	503 432	518 447	533 462	548 477	563 492	578 507	593 522	<u>608</u> 537
80,800	82,380	372	363	378	393	432	447	462	477	492	483	498	513
84,160	85,950	325	340	355	370	385	400	415	430	445	460	475	490
85,950	87,740	301	316	331	346	361	376	391	406	421	436	451	466
87,740	89,550	277	292	307	322	337	352	367	382	397	412	427	442
89,550 91,330	<u>91,330</u> 93,120	199 175	214 190	229 205	244 220	259 235	274 250	289 265	304 280	319 295	334 310	349 325	<u> </u>
91,330	93,120	175	190	180	195	235	250	265	280	295	285	325	340
94,900	96,690	130	105	156	171	186	223	240	231	246	261	276	291
96,690	98,510	101	116	131	146	161	176	191	206	221	236	251	266
98,510	100,280	15	29	42	56	70	84	97	111	125	139	152	166
100,280	102,070	0	5	19	33	46	60	74	88	101	115	129	143
102,070	103,890		0	0	9	23	36	50	64	78	91	105	119
103,890 105,670	105,670 107,490	0	0	0	0	0	0	0	0	0	10 0	24 0	37 13
105,670	and up			0	0	0	0	0	0	0	0	0	0
107,490	and up	0	U	U	U	U	U	U	U	U	U	U	0

Hine 15 is: 2,700 2,775 2,800 2,825 2,890 2,825 2,890 2,825 2,890 2,825 2,890 2,875 2,800 2,825 2,890 2,875 2,800 2,825 2,890 2,875 2,800 2,825 2,880 2,400 2,401			and line 21	, is at least	:									
putest han putesth	If line 15 is		2,700	2,725		2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
altes: than vortnerster: verturel is: 0 1.790 2.282 2.310 2.362 2.485 2.406 2.426 2.472 2.478 2.472 2.478 <th2.478< th=""> 2.478 2.478</th2.478<>					2 775	2 800	2 825	2 850	2 875	2 900	2 925	2 950	2 975	3,000
1.790 3.550 2.281 2.302 2.323 2.344 2.365 2.482 2.492 2.472 2.493 2.473 2.483 2.490 2.400 2.200 2.210 2.400 2.400 2.400 2.400 2.400 2.400 2.413 2.430 2.431 2.430 2.431 2.430 2.431 2.430 <th< th=""><th>at least</th><th>but less than</th><th>your home</th><th></th><th></th><th>-</th><th>2,023</th><th>2,000</th><th>2,075</th><th>2,500</th><th>2,525</th><th>2,550</th><th>2,373</th><th>3,000</th></th<>	at least	but less than	your home			-	2,023	2,000	2,075	2,500	2,525	2,550	2,373	3,000
5560 5380 2,260 2,281 2,303 2,324 2,345 2,365 2,465 2,455 2,455 2,255 2,455 2,255 2,256 2,256 2,256 2,256 2,256 2,256 2,256 2,256 2,250 2,225 2,276 2,250 2,212 2,121 2,135 2,110 2,100 1,100 1	•									· · · · ·				2,532
5.80 7.180 2.105 2.125 2.145 2.265 2.245 2.245 2.265 2.280 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 2.21 <th2.21< th=""> <th2.21< th=""> 2.21</th2.21<></th2.21<>										· · · · ·		/		2,514 2,494
7,80 8,950 2,080 2,100 2,200 2,240 2,240 2,240 2,240 2,240 2,220 2,220 2,220 2,220 2,222 2,222 2,222 2,222 2,222 2,222 2,222 2,222 2,222 2,223 2,231 2,216 2,118														2,494
10.750 12.550 2.030 2.050 2.070 2.180 2.170 2.190 2.101 2.210 2.220 2.232 2.5 14.320 16.330 1.983 2.003 2.038 2.048 2.061 2.048 2.061 2.048 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2.065 2.045 2	7,180	8,950	2,080	2,100	2,120	2,140	2,160	2,180	2,200	2,220	2,240	2,260	2,280	2,300
14,320 14,320 14,320 14,320 14,320 14,320 14,320 14,320 14,320 14,320 14,320 14,320 14,320 14,32 14,320 14,320 14,32 14,320 14,32 14,320 14,32 14,320 14,32 14,320 14,32 14,3 14,3 14,3 14,3 14,3 14,3 14,3 14,3					,									2,272
14,220 16,130 1,963 1,983 2,003 2,003 2,003 2,013 2,123 2,143 2,123 2,143 2,125 2,150 2,125 2,150 2,125 2,150 2,125 2,150 2,125 2,150 2,125 2,150 2,125 2,150 2,125 2,150 2,125 2,150 2,125 2,150 2,150 1,725 1,774 1,725 1,774 1,725 1,778 1,725 1,778 1,725 1,774 1,725 1,774 1,725 1,781 1,705 1,773 1,720 1,818 1,830 1,820														2,250 2,218
16,130 17,220 1,925 1,945 1,965 1,905 2,025 2,045 2,065 2,105 2,125 2, 17,920 21,510 1,725 1,744 1,725 1,725 1,725 1,725 1,725 1,725 1,721 1,725 1,721 1,725 1,721 1,725 1,721 1,725 1,721 1,725 1,723 1,721 1,725 1,723 1,725 1,723 1,725 1,723 1,725 1,724 1,725 1,734 1,725 1,734 1,725 1,734 1,725 1,734 1,725 1,734 1,725 1,734 1,745 1,660 1,667 1,625 1,667 1,667 1,667 1,667 1,625 1,661 1,662 1,660 1,72 1,334 1,349 1,451 1,432 1,444 1,430 1,464 1,462 1,444 1,430 1,464 1,462 1,444 1,430 1,461 1,422 1,444 1,455 1,422 1,444 1,								2,058						2,210
19.690 21,510 1,725 1,744 1,736 1,752 1,818 1,837 1,894 1,913 1,12 23,300 25,080 1,672 1,690 1,779 1,725 1,725 1,724 1,813 1,847 1,886 1,1 25,080 26,870 1,510 1,521 1,553 1,445 1,465 1,422 1,444 1,463 1,446 1,463 1,446 1,453 1,446 1,453 1,446 1,453 1,446 1,453 1,446 1,453 1,446 1,453 1,444 1,430 1,446 1,453 1,444 1,430 1,446 1,453 1,446 1,453 1,446 1,453 1,446 1,453 1,446 1,453 1,446 <td< th=""><th>16,130</th><th>17,920</th><th>1,925</th><th>1,945</th><th>1,965</th><th>1,985</th><th>2,005</th><th>2,025</th><th>2,045</th><th>2,065</th><th>2,085</th><th>2,105</th><th>2,125</th><th>2,145</th></td<>	16,130	17,920	1,925	1,945	1,965	1,985	2,005	2,025	2,045	2,065	2,085	2,105	2,125	2,145
21,510 23,300 1,692 1,712 1,725 1,773 1,725 1,744 1,803 1,825 1,886 1,885 1, 25,080 25,080 1,535 1,553 1,570 1,588 1,605 1,623 1,640 1,655 1,663 1,665 1,665 1,665 1,665 1,625 1,660 1,625 1,662 1,665 1,625 1,625 1,625 1,626 1,625 1,626 1,502 1,518 1, 30,460 3,202 1,331 1,349 1,355 1,321 1,321 1,432 1,445 1,472 1,472 1,472 1,472 1,472 1,472 1,472 1,472 1,472 1,472 1,472 1,473 1,433 1,400 1,446 1,422 1,448 1,470 1,425 1,472 1,483 1,340 1,344 1,330 1,346 1,360 1,373 1,332 1,447 1,433 1,342 1,448 1,465 1,423 1,448 1,462 <th></th> <th></th> <th></th> <th></th> <th>,</th> <th></th> <th></th> <th></th> <th>,</th> <th></th> <th></th> <th></th> <th></th> <th>1,973</th>					,				,					1,973
23.300 25.080 1.672 1.991 1.728 1.747 1.765 1.784 1.682 1.640 1.658 1.675 1.635 1.552 1.584 1.605 1.623 1.640 1.658 1.675 1.635 1.635 1.635 1.635 1.635 1.635 1.635 1.635 1.662 1.664 1.665 1.667 1.668 1.675 1.642 1.660 1.0 30.460 32.220 1.336 1.334 1.338 1.338 1.331 1.338 1.349 1.446 1.430 1.446 1.430 1.448 1.430 1.446 1.432 1.434 1.432 1.434 1.432 1.434 1.430 1.446 1.445 1.448 1.445 1.445 1.442 1.432 1.331 1.333 1.331 1.333 1.343 1.340 1.330 1.346 1.322 1.234 1.234 1.234 1.234 1.234 1.234 1.234 1.234 1.233 1.333 1.340 1														<u>1,932</u> 1,905
25,800 26,870 1,533 1,570 1,588 1,605 1,623 1,610 1,527 1,615 1,632 1,650 1,660 1,665 1,685 1,710 1,710 1,710 1,720 1,525 1,527 1,531 1,532 1,555 1,572 1,533 1,463 1,433 1,443 1,433 1,443 1,433 1,446 1,433 1,446 1,432 1,444 1,430 1,446 1,442 1,445 1,445 1,445 1,445 1,445 1,445 1,442 1,448 1,442 1,448 1,442 1,448 1,442 1,448 1,425 1,448 1,321 1,337 1,333 1,409 1,425 1,443 1,431 1,330 1,346 1,360 1,346 1,362 1,321 1,331 1,331 1,331 1,333 1,409 1,425 1,423 1,448 1,321 1,331 1,433 1,431 1,431 1,431 1,431 1,431 1,431 1,431 1,431 <											1,822	· · · ·		1,878
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30.460 32.220 1.336 1.342 1.438 1.4453 1.4469 1.486 1.502 1.512 32.200 3340 1.335 1.334 1.338 1.434 1.430 1.446 1.4469 1.466 1.472 1.431 35.700 37.620 33.76 1.236 1.231 1.331 1.335 1.331 1.337 1.333 1.406 1.423 1.446 1.421 1.441 1.431 1.433 1.436 1.432 1.446 1.421 1.431 1.433 1.433 1.436 1.421 1.441 1.431 1.432 1.433 1.331 1.339 1.336 1.336 1.346 1.362 1.422 1.241 1.231 1.339 1.335 1.331 1.339 1.335 1.331 1.339 1.335 1.331 1.339 1.335 1.331 1.339 1.335 1.331 1.339 1.335 1.331 1.339 1.335 1.331 1.339 1.335 1.331 1.339														1,702
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34,010 35,790 1,326 1,322 1,324 1,335 1,367 1,423 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,444 1,425 1,444 1,425 1,446 1,366 1,370 1,330 1,336 1,346 1,362 1,379 1,12 1,228 1,274 1,233 1,330 1,336 1,330 1,330 1,336 1,330 1,336 1,330 1,336 1,330 1,336 1,330 1,336 1,330 1,346 1,330 1,346 1,331 1,330 1,346 1,331 1,330 1,346 1,311 1,330 1,346 1,311 1,330 1,442 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>1,534</th></t<>														1,534
37,620 1,286 1,302 1,318 1,335 1,351 1,367 1,380 1,400 1,412 1,448 1,449 1,422 1,448 1,449 1,422 1,448 1,400 1,422 1,448 1,400 1,425 1,448 1,400 1,425 1,231 1,324 1,343 1,330 1,336 1,402 1,403 1,402 1,402 1,403 1,402 1,403 1,306 1,332 1,1 1,423 1,403 1,404 1,405 1,411 1,203 1,404 1,405 1,411 1,203 1,446 1,426 1,424 1,426 1,424 1,426 1,424 1,426 1,424 1,426 1,424 1,426 1,424 1,426 1,424 1,426 1,424 1,426 1,424 1,426 1,424 1,426 1,44 1,401 1,412 1														1,488
39.30 41.170 1.239 1.256 1.272 1.288 1.304 1.321 1.331 1.365 1.365 1.362 1.379 1. 44.950 44.770 1.431 1.200 1.225 1.242 1.258 1.274 1.201 1.307 1.323 1.330 1.335 1. 44.770 46.540 1.170 1.166 1.202 1.218 1.211 1.228 1.224 1.223 1.233 1.330 1.331 <th></th> <th></th> <th></th> <th></th> <th>1,318</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>1,416</th> <th></th> <th></th> <th>1,465</th>					1,318						1,416			1,465
41.170 42.980 1.216 1.232 1.249 1.265 1.281 1.297 1.314 1.336 1.336 1.336 1.337 1.337 1.337 1.337 1.337 1.337 1.337 1.337 1.337 1.335 1.337 1.246 1.148 1.247 1.244 1.257 1.244 1.237 1.231 1.269 1.223 1.239 1. 51.00 55.510 1.033 1.066 1.002 1.0141 1.131 1.161 1.174 1.190 1.021 1.231 1.246 1. 55.510 1.033 1.066 1.002 1.023 1.024 1.031 1.146 1.175 1.124 <th></th> <th>1,441</th>														1,441
44,770 1,193 1,209 1,225 1,224 1,255 1,274 1,200 1,323 1,333 1,316 1,332 1,14 1,125 1,1241 1,223 1,223 1,223 1,223 1,229 1,333 1,373 1,373 1,373 1,373 1,393 1,266 1,123 1,118 1,134 1,151 1,167 1,183 1,199 1,216 1,333 1,393 1,319 1,216 1,333 1,393 1,319 1,216 1,335 1,319 1,216 1,333 1,319 1,216 1,333 1,319 1,216 1,333 1,319 1,216 1,333 1,109 1,216 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th><u>1,418</u> 1,395</th></t<>														<u>1,418</u> 1,395
44,770 46,540 1,170 1,186 1,228 1,251 1,267 1,283 1,300 1,316 1,322 1, 48,330 46,540 48,330 50,120 1,123 1,139 1,156 1,172 1,188 1,224 1,223 1,253 1,269 1,309 1, 1,309 1,211 1,228 1,244 1,265 1,223 1,223 1,269 1,226 1, 1,223 1,223 1,223 1,223 1,223 1,223 1,223 1,233 1,233 1,239 1,231 1,130 1,129 1,224 1,331 1,130 1,129 1,224 1,233 1,239 1,231 1,130 1,130 1,130 1,131														1,372
48,30 50,120 1,123 1,138 1,172 1,181 1,221 1,221 1,223 1,226 1,226 1,226 1,226 1,223 1,226 1,226 1,223 1,226 1,223 1,223 1,223 1,223 1,223 1,223 1,223 1,223 1,223 1,223 1,223 1,233 1,33 55,510 1,055 1,065 1,026 1,102 1,118 1,124 1,144 1,160 1,172 1,123 1,123 1,129 1,121 1,144 1,160 1,172 1,131 1,				1,186										1,348
50,120 51,900 1,100 1,112 1,149 1,165 1,181 1,197 1,214 1,230 1,246 1,262 1,1 53,730 55,510 1,053 1,069 1,026 1,118 1,114 1,151 1,167 1,183 1,129 1,216 1, 1,137 1,153 1,167 1,133 1,167 1,133 1,151 1,167 1,133 1,151 1,167 1,133 1,159 1,131 1,151 1,167 1,133 1,159 1,131 1,151 1,167 1,132 1,151 1,169 1, 1,131 1,151 1,169 1, 1,132 1,169 1, 1,132 1,164 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,146 1,120 1,142 1,132 1,163 1,152 1,563														1,325
51,900 53,730 1,077 1,093 1,109 1,125 1,142 1,184 1,174 1,100 1,207 1,223 1,239 1,1 53,730 55,510 1,053 1,069 1,086 1,102 1,111 1,127 1,144 1,160 1,176 1,199 1,215 1,164 1,160 1,176 1,199 1,215 1,160 1,176 1,199 1,1 1,130 1,146 1,130 1,146 1,130 1,146 1,130 1,146 1,130 1,146 1,1 1,130 1,146 1,1 1,020 1,031 1,146 1,1 1,020 1,137 1,153 1,169 1, 1,130 1,146 1,131 1,130 1,146 1,131 1,130 1,146 1,137 1,100 1,102 1,141 1,058 1,074 1,090 1,105 1,104 1,058 1,070 1,105 1,104 1,058 1,070 1,105 1,106 1,125 1,116 1,130 1,310														<u>1,302</u> 1,279
53,730 55,510 1,053 1,069 1,086 1,102 1,118 1,113 1,1167 1,183 1,199 1,216 1,192 1,135 55,510 57,290 1,030 1,002 1,039 1,055 1,072 1,088 1,104 1,120 1,137 1,153 1,169 1, 59,080 60,870 983 1,000 1,012 1,048 1,065 1,097 1,113 1,130 1,146 1, 60,870 62,680 960 976 993 1,000 1,022 1,044 1,051 1,097 1,113 1,130 1,146 1, 64,60 66,250 843 850 910 925 940 955 970 985 1,000 1,015 1,1 64,60 66,250 843 852 867 882 897 912 927 942 957 972 1 66,250 643 830 845 860 875														1,275
57,290 59,080 1,007 1,023 1,035 1,072 1,088 1,104 1,120 1,137 1,133 1,169 1, 1,130 1,136 1,146 1, 1,130 1,130 1,146 1, 1,130 1,130 1,146 1, 1,130 1,130 1,136 1,130 1,136 1,146 1, 1,130 1,130 1,136 1,130 1,130 1,136 1,130 1,136 1,137 1,136 1,137 1,136				1,069	1,086	1,102			1,151		1,183			1,232
59,080 60,870 983 1,000 1,012 1,048 1,065 1,081 1,097 1,113 1,130 1,146 1,146 60,870 62,680 960 976 993 1,009 1,025 1,041 1,058 1,074 1,000 1,106 1,123 1, 64,660 66,250 843 858 873 888 903 918 933 948 963 978 993 1,0 66,250 68,030 822 837 882 897 912 927 942 957 972 942 66,250 68,030 813 830 845 860 875 890 905 920 933 950 1 68,030 69,220 800 811 827 844 839 844 849 864 1 71,640 73,410 714 729 744 759 774 789 804 819 33								· · · · ·		· · · · ·		/	· · · · ·	1,209
60.870 62,680 960 976 993 1,009 1,025 1,041 1,058 1,074 1,090 1,106 1,123 1, 1,001 1,105 1,101 1,106 1,101														<u>1,185</u> 1,162
62,680 64,460 865 880 895 910 925 940 955 970 985 1,000 1,015 1, 64,460 66,250 843 858 873 888 903 918 933 948 963 978 979 972 927 942 957 977 974 850 852 887 882 897 912 927 942 957 977 68,030 69,820 71,640 779 774 839 844 869 884 899 914 929 71,640 73,410 714 729 744 759 774 789 804 811 826 841 33 75,200 76,990 669 684 699 714 729 774 789 804 819 33 804 819 33 76,990 78,770 6646 661 676 671 768 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>1,102</th></t<>														1,102
66,250 68,030 822 837 852 867 882 897 912 927 942 957 972 950 68,030 69,820 800 815 830 845 860 875 890 905 920 935 950 69,820 71,640 779 794 809 824 839 854 869 984 899 914 929 935 950 71,640 73,410 714 729 744 759 774 789 804 819 834 849 864 75,200 7690 665 684 699 714 729 744 759 774 789 804 819 834 849 864 76,990 78,770 646 661 676 691 706 721 736 751 766 781 796 80,600 82,380 84,160 528 543 <	62,680	64,460	865	880		910	925	940	955	970	985	1,000	1,015	1,030
68,030 69,820 800 815 830 845 860 875 890 905 920 935 950 69,820 71,640 77,940 779 794 809 824 839 854 869 884 899 914 929 71,640 73,410 774 779 774 778 776 771 778 804 811 826 841 73,410 75,200 669 684 699 714 729 744 759 774 788 804 819 90 76,990 78,770 646 661 676 691 706 721 736 751 766 781 796 770 80,600 82,380 552 557 582 597 612 627 642 657 672 687 702 82,380 84,160 83,550 555 555 556 557 561														1,008
69,820 71,640 779 794 809 824 839 854 869 884 899 914 929 92 71,640 73,410 714 729 744 759 774 789 804 819 834 849 840 73,410 75,200 691 706 721 736 751 766 781 796 811 826 841 839 76,990 76,990 663 664 661 676 691 706 721 736 751 766 781 796 81 787 80,600 82,380 552 567 582 597 612 627 642 657 672 687 702 82,380 84,160 85,950 555 550 556 580 595 610 625 640 655 84,160 85,950 87,740 481 496 511 526														<u>987</u> 965
71,640 73,410 714 729 744 759 774 789 804 819 834 849 864 1 73,410 75,200 691 706 721 736 751 766 781 796 811 826 841 33 75,200 76,990 669 664 661 676 691 706 721 736 751 766 781 796 773 789 804 819 84 849 864 819 76,990 78,770 646 661 676 691 706 721 736 751 766 781 796 773 788 703 788 603 618 633 648 663 678 672 687 672 687 672 687 672 687 672 677 592 607 672 687 672 677 592 607 672 587														905
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94,900 96,690 306 321 336 351 366 381 396 411 426 441 456 96,690 98,510 281 296 311 326 341 356 371 386 401 416 431 98,510 100,280 180 194 207 221 235 249 262 276 290 304 317 336 100,280 102,070 156 170 184 198 211 225 239 253 266 280 294 337 102,070 103,890 133 146 160 174 188 201 215 229 243 256 270 103,890 105,670 51 65 79 92 106 120 134 147 161 175 189 105,670 107,490 26 40 54 68 81 95 109 <th< th=""><th>91,330</th><th>93,120</th><th>355</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>520</th></th<>	91,330	93,120	355											520
96,690 98,510 281 296 311 326 341 356 371 386 401 416 431 98,510 100,280 180 194 207 221 235 249 262 276 290 304 317 311 100,280 102,070 156 170 184 198 211 225 239 253 266 280 294 311 102,070 103,890 133 146 160 174 188 201 215 229 243 256 270 311 103,890 105,670 51 65 79 92 106 120 134 147 161 175 189 316 150 164 316 164 316 164 316 164 316 150 164 316 164 316 164 316 164 316 164 316 164 316 164														495
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103,890 105,670 51 65 79 92 106 120 134 147 161 175 189 115 105,670 107,490 26 40 54 68 81 95 109 123 136 150 164 107,490 109,270 2 14 27 39 52 64 77 89 102 114 127 109,270 111,830 0 0 0 122 24 37 49 62 74 87 99 111,830 112,840 0 0 0 0 2 15 27 40 52 65 77 111,830 114,630 0 0 0 0 0 10 22 35 47 60 111,830 116,180 0 0 0 0 0 0 0 10 22 35 47 60 <		102,070	156			198	211	225				280	294	308
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Hom	nestea	d Cı	redit	t Re	fun	d (fo	or H	om	eow	ner	s) Ta	able	
			21 is at lea	st:	Ĩ								
If line 15 is:		3,000 but less t		3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275
		3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300
at least 0	but less than 1,790	2,553	2,574	2,596	d is: 2,617	2,638	2,659	2,681	2,702	2,723	2,744	2,766	2,787
1,790	3,550	2,536	2,557	2,578	2,599	2,621	2,642	2,663	2,684	2,706	2,727	2,748	2,769
3,550 5,380	<u>5,380</u> 7,180	2,515 2,345		2,558 2,385	2,579 2,405	2,600 2,425	2,621 2,445	2,643 2,465	2,664 2,485	2,685 2,505	2,706 2,525	2,728 2,545	2,749 2,565
7,180	8,950	2,320	2,340	2,360	2,380	2,400	2,420	2,440	2,460	2,480	2,500	2,520	2,540
8,950 10,750	<u>10,750</u> 12,550	2,292 2,270		2,332 2,310	2,352 2,330	2,372 2,350	2,392 2,370	2,412 2,390	2,432 2,410	2,452	2,472 2,450	2,492 2,470	2,512 2,490
12,550	14,320	2,238	2,258	2,278	2,298	2,318	2,338	2,358	2,378	2,398	2,418	2,438	2,458
14,320 16,130	<u>16,130</u> 17,920	2,203 2,165		2,243 2,205	2,263 2,225	2,283 2,245	2,303 2,265	2,323 2,285	2,343 2,305	2,363 2,325	2,383 2,345	2,403 2,365	2,423 2,385
17,920	19,690	1,991	2,010	2,029	2,048	2,066	2,085	2,104	2,123	2,141	2,160	2,179	2,198
19,690 21,510	<u>21,510</u> 23,300	1,950 1,923	1,969 1,942	1,988 1,961	2,007 1,980	<u>2,025</u> 1,998	2,044 2,017	2,063 2,036	2,082 2,055	2,100 2,073	2,119 2,092	2,138 2,111	<u>2,157</u> 2,130
23,300	25,080	1,897		1,934	1,953	1,938	1,990	2,009	2,028	2,047	2,052	2,084	2,130
25,080	26,870	1,745 1,720		1,780 1,755	1,798 1,772	<u>1,815</u> 1,790	1,833 1,807	1,850 1,825	1,868	1,885 1,860	1,903 1,877	<u>1,920</u> 1,895	<u>1,938</u> 1,912
26,870 28,670	<u>28,670</u> 30,460	1,720		1,730	1,772	1,765	1,807	1,825	<u>1,842</u> 1,817	1,800	1,877	1,895	1,912
30,460	32,220	1,551		1,583	1,599	1,616	1,632	1,648	1,664	1,681	1,697	1,713	1,729
32,220 34,010	<u>34,010</u> 35,790	1,528 1,504		1,560 1,537	<u>1,576</u> 1,553	<u>1,593</u> 1,569	1,609 1,586	1,625 1,602	1,641 1,618	1,658 1,634	<u>1,674</u> 1,651	1,690 1,667	1,706 1,683
35,790	37,620	1,481	1,497	1,513	1,530	1,546	1,562	1,578	1,595	1,611	1,627	1,643	1,660
37,620 39,390	<u>39,390</u> 41,170	1,458 1,434		1,490 1,467	1,506 1,483	<u>1,523</u> 1,499	1,539 1,516	1,555 1,532	1,571 1,548	1,588 1,564	<u>1,604</u> 1,581	1,620 1,597	<u>1,636</u> 1,613
41,170	42,980	1,411	1,427	1,444	1,460	1,476	1,492	1,509	1,525	1,541	1,557	1,574	1,590
42,980 44,770	44,770 46,540	1,388 1,365	· · · ·	1,420 1,397	1,437 1,413	<u>1,453</u> 1,430	1,469 1,446	1,485 1,462	1,502 1,478	1,518 1,495	1,534 1,511	1,550 1,527	<u>1,567</u> 1,543
46,540	48,330	1,341	1,358	1,374	1,390	1,406	1,423	1,439	1,455	1,471	1,488	1,504	1,520
48,330 50,120	<u>50,120</u> 51,900	1,318 1,295		<u>1,351</u> 1,327	1,367 1,344	<u>1,383</u> 1,360	1,399 1,376	1,416 1,392	<u>1,432</u> 1,409	<u>1,448</u> 1,425	<u>1,464</u> 1,441	<u>1,481</u> 1,457	<u>1,497</u> 1,474
51,900	53,730	1,272	1,288	1,304	1,320	1,337	1,353	1,369	1,385	1,402	1,418	1,434	1,450
53,730 55,510	<u>55,510</u> 57,290	1,248 1,225		<u>1,281</u> 1,257	<u>1,297</u> 1,274	<u>1,313</u> 1,290	1,329 1,306	1,346 1,322	1,362 1,339	1,378 1,355	1,394 1,371	1,411 1,387	<u>1,427</u> 1,404
57,290	59,080	1,223		1,237	1,274	1,290	1,283	1,299	1,315	1,333	1,348	1,364	1,404
59,080	60,870	1,178		1,211	1,227	1,243	1,260	1,276	1,292	1,308	1,325	1,341	1,357
60,870 62,680	<u>62,680</u> 64,460	1,155 1,045		<u>1,188</u> 1,075	1,204 1,090	<u>1,220</u> 1,105	1,236 1,120	1,253 1,135	1,269 1,150	<u>1,285</u> 1,165	<u>1,301</u> 1,180	<u>1,318</u> 1,195	<u>1,334</u> 1,210
64,460	66,250	1,023		1,053	1,068	1,083	1,098	1,113	1,128	1,143	1,158	1,173	1,188
66,250 68,030	<u>68,030</u> 69,820	1,002 980	1,017 995	1,032 1,010	<u>1,047</u> 1,025	<u>1,062</u> 1,040	1,077 1,055	1,092 1,070	1,107 1,085	<u>1,122</u> 1,100	<u>1,137</u> 1,115	1,152 1,130	<u>1,167</u> 1,145
69,820	71,640	959	974	989	1,004	1,019	1,034	1,049	1,064	1,079	1,094	1,109	1,124
71,640 73,410	73,410 75,200			924 901	939 916	<u>954</u> 931	969 946	984 961	999 976	1,014 991	<u>1,029</u> 1,006	1,044 1,021	<u>1,059</u> 1,036
75,200	76,990	849	864	879	894	909	924	939	954	969	984	999	1,014
76,990 78,770	78,770 80,600	826 803		856 833	871 848	<u>886</u> 863	901 878	916 893	931 908	946 923	961 938	976 953	991 968
80,600	82,380	732	747	762	777	792	807	822	837	852	867	882	897
82,380 84,160	<u>84,160</u> 85,950			738 715	753 730	768 745	783 760	798 775	813 790	828 805	843 820	858 835	873 850
85,950	87,740	661	676	691	706	721	736	751	766	781	796	811	826
87,740 89,550	<u>89,550</u> 91,330			667 589	682 604	697 619	712 634	727 649	742 664	757 679	772 694	787 709	802 724
91,330	93,120			565	580	595	610	625	640	655	670	685	700
93,120	94,900			540	555	570	585	600	615	630	645	660	675
94,900 96,690	<u>96,690</u> 98,510	461	476	516 491	531 506	546 521	561 536	576 551	591 566	606 581	621 596	636 611	651 626
98,510	100,280	345		372	386	400	414	427	441	455	469	482	496
100,280 102,070	<u> </u>	321 298		349 325	363 339	376 353	390 366	404 380	418 394	431 408	445 421	459 435	473 449
103,890	105,670	216	230	244	257	271	285	299	312	326	340	354	367
105,670 107,490	<u>107,490</u> 109,270			219 177	233 189	246 202	260 214	274 227	288 239	301 252	315 264	329 277	343 289
109,270	111,830	124	137	149	162	174	187	199	212	224	237	249	262
111,830 112,840	<u>112,840</u> 114,630	102 85		127 110	140 122	<u>152</u> 135	165 147	177 160	190 172	202 185	215 197	227 210	240 222
114,630	116,180	64	76	89	101	114	126	139	151	164	176	189	201
116,180	and up	0	0	0	0	0	0	0	0	0	0	0	0

60,870 62,680 1,350 1,353 1,393 1,433 1,448 1,444 ** 62,680 64,460 1,225 1,224 1,225 1,204 1,255 1,300 ** 19,690 0.018 0.80 2,840 66,250 1,203 1,128 1,233 1,248 1,257 1,227 1,287 * 19,690 0.019 0.75 2,840 66,250 68,030 1,160 1,175 1,100 1,205 1,220 1,235 1,265 * 25,080 0.020 0.75 2,840 68,030 69,820 1,160 1,175 1,101 1,105 1,119 1,124 1,229 1,244 * 30,460 0.020 0.65 2,840 71,640 7,740 1,029 1,044 1,095 1,114 1,124 1,114 1,156 * 7,640 0.020 0.66 2,340 73,410 7,074 1,066 1,051 1,066 1,011 1,026 1,111 * 7,640 80,600 0.021 0.60 1,300<			and line	21 is at	least			· · · · · ·	<u> </u>							
Image 1 but less than:					3.375	3.400	3.425	3.450	3.475	3.500						
	If line 15	IS:	but less	than:												е
0 1.790 2.802 2.840 2.841 2.8	at least	but less than					3,425	3,450	3,475	3,500	& up			•		
1.790 3.590 2.791 2.812 2.832 2.440 2.450 2.440 2.450 2.440 2.450 2.450 2.450 2.450 2.450 2.450 2.450 2.450 2.450 2.450 2.500 5.551 5.510 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>2,840</td><td>2,840</td><td>2,840</td><td>2,840</td><td>2,840</td><td>1 Amount</td><td>from line 2</td><td>1</td><td>·</td><td></td></t<>							2,840	2,840	2,840	2,840	2,840	1 Amount	from line 2	1	·	
5.880 7.180 5.880 7.600 5.890 2.500 2.725 7 7.180 6.896 10,750 2.321 2.532 2.552 2.572 2.592 2.612 2.622 2.622 4 Multiply step 2 bytes 3			2,791	2,812	2,833	2,840	2,840	2,840	2,840	2,840	2,840	2 Total hou	sehold inc	ome		
7.140 8.950 1.550 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2,840</td><td>from line</td><td>15</td><td></td><td>•</td><td></td></t<>											2,840	from line	15		•	
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Worksheets 1 – 4

If you are required to complete any one of these worksheets, you must include a copy of this page when you file Form M1PR.

Worksheet 1

For Mobile Home Owners

1	Multiply line 3 of your 2020 CRP by 17% (.17)	1	
2	Line 1 of your Statement of Property Taxes Payable in 2021	2	•
3	Add steps 1 and 2. Enter the result here and on line 19	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 2021 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		
	Multiply step 1 by step 2. Enter the result here and on line 16 <i>(renter)</i> or line 19 <i>(homeowner)</i>		

Note: You must use this worksheet if you claimed a federal income tax deduction for using a portion of your home for business. This applies regardless of how you calculated that deduction or any IRS limitations on that deduction. Use the current year business use of your home percentage to determine Step 2.

Worksheet 3

Complete lines 28–38 to determine if you are eligible for the special refund.

Worksheet 4

Fe	or Calculating Capital Losses to Include on Schedule M1PR-AI	
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 steps 5 and 6 and enter this amount on step 7)	4
5	Add steps 1 and 4	5
6	Capital loss from line 7 of federal Form 1040 or 1040-SR (allowable loss). Enter as a positive number	6
7	Add steps 5 and 6 (<i>if less than zero, enter 0</i>). Enter the total here and include with other nontaxable income on Schedule M1PR-AI	7

Worksheet 5 – Co-occupant Income

Renters: Do not complete this worksheet.

Complete this worksheet for any other person living with you except for boarders, renters, your dependents, your parents, or your spouse's parents. Complete the worksheet for your parents if they are co-owners of your home, lived with you, and were not your dependents. If you had more than one co-occupant, complete a separate worksheet for each individual or married couple.

Co-	occupant Name	Number of Months Co-occupant Lived with You	
Not	e: For Steps 1 through 5, only include the income the co-occupant received for the time	e they lived with you.	
1	Federal adjusted gross income (from line 1 of Form M1; See instructions if co-occupan or lived in the home for only part of the year)		
2	Nontaxable Social Security and/or Railroad Retirement Board benefits received and no step 1 above (see instructions for Line 2 of Form M1PR)		
3	Deduction for contributions to a retirement plan		_
4	Total payments from programs including MFIP (MN Family Investment Program), MSA SSI (Supplemental Security Income), GA (General Assistance), and Minnesota Housing		
5	Additional nontaxable income from line 20 of Schedule M1PR-AI (see instructions for line 5 on page 8 for examples)		
	List types and amounts		
6	Combine steps 1 through 5	6	_
7	Subtraction for 65 or disabled (see instructions for Line 7 of Form M1PR)	7	_
8	Dependent subtraction (see instructions for Line 8 of Form M1PR)		
	Enter name(s) of dependent(s)		
9	Retirement account subtraction (see instructions for Line 9 of Form M1PR; Only include contributions the co-occupant made while living with you)	9	
10	Amounts co-occupant paid for alimony that were not deducted on line 18a of federal	l Schedule 1 10	_
11	Subtraction from line 32 of Schedule M1NC, Federal Adjustments (see instructions for Sche	edule M1NC) 11	_
12	Add steps 7 through 11		
13	Subtract step 12 from step 6 (see instructions for this line below)		_

Instructions

Complete this worksheet only if you are a homeowner and had another individual living with you who is not your:

- Tenant
- Dependent
- Parent or spouse's parent (unless that individual is a co-owner of the house and lives with you)
- Spouse, if filing Form M1PR separately

Steps 1-5

Refer to the instructions for lines 1 through 5 in the Form M1PR instructions to complete these steps.

If the co-occupant lived with you for part of the year, only include the income they received for the time they lived with you.

Step 13

Enter the amount from step 13 on line 14 of your Form M1PR. If the result is negative, enter as a negative amount.

Complete a separate worksheet for each co-occupant.

Include copies of any completed worksheets when you file your Form M1PR.

Questions?

- Go to www.revenue.state.mn.us
- Email individual.incometax@state.mn.us
- Call 651-296-3781 or 1-800-652-9094 (toll-free)

Need forms?

- Go to www.revenue.state.mn.us
- Call 651-296-3781 or 1-800-652-9094 (toll-free)
- Write to:

Minnesota Tax Forms Mail Station 1421 600 N. Robert St. St. Paul, MN 55146-1421

This information is available in alternate formats.