DEPARTMENT OF REVENUE

2020

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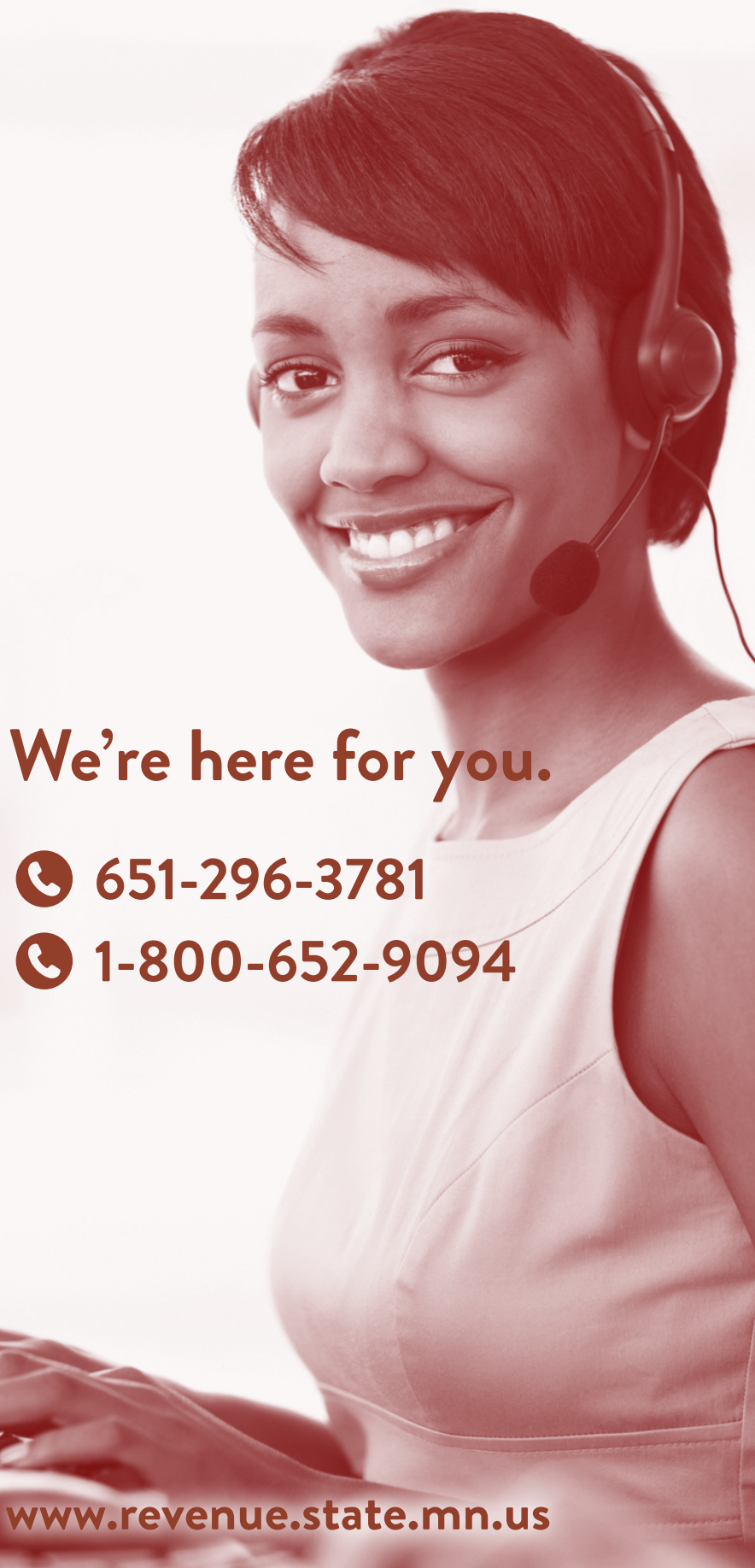
Forms and Instructions

> **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 birth
	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)?

If you	Place an X in the box(es) for:			
	Renter	Homeowner	Nursing home or adult foster care resident	Mobile home owner
Lived in a rental unit for all of 2020	X			
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, intermediate 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

If 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.**
got married during the year	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.
	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 and a homeowner during the year	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.
	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.
lived in a nursing home, adult foster care, intermediate care, assisted living, or group home	the property is exempt	You are not eligible for a refund.

	the property is 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-port, you are not eligible for a refund.
		• 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.
		  1 Mark an X in the box at the top of the return for *nursing home or adult foster care resident*.
		  2 Complete lines 1–17.
		  3 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

If 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.
got married during the year	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.
	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 with you	—	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. **Complete and enclose Worksheet 5—Co-occupant Income on page 31.**
were both a renter and a homeowner during the year	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.
	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 used it for business	—	Complete Worksheet 2 on page 30 to determine line 19 of the return. **Include the worksheet when filing your return.** **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

Line Instructions (cont.)

- 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)

- 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.

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

- 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.

Line Instructions (cont.)

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.

Line Instructions (cont.)

Worksheet for Line 18

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

A. Amount from line 6 . . . . _____

B. 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 . . . . _____

Make 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.**

Line Instructions (cont.)

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 check. Both numbers start after the two dots [:] and end with the bar[]

⑆091000000⑆ 00000000000000⑈
Bank's routing number   Account number

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.
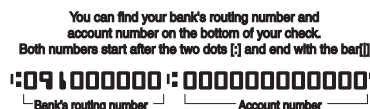
Line Instructions (cont.)

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.

Renters Refund Table

If line 13 is		and line 17 is at least														
		$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
		but less than														
		$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
At least:	But less than:	your property tax refund is														
0	1,790	3	27	51	75	98	122	146	170	193	217	241	265	288	312	336
1,790	3,580	0	10	34	58	81	105	129	153	176	200	224	248	271	295	319
3,580	5,410	0	0	17	40	64	88	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	107	129	152	174	197	219
10,790	12,600	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	0	20	41	62	83	105
17,990	19,780	0	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	0	2	22	42
21,570	23,390	0	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

If line 13 is		and line 17 is at least:													
		$375	400	425	450	475	500	525	550	575	600	625	650	675	700
		but less than:													
		$400	425	450	475	500	525	550	575	600	625	650	675	700	725
At least:	But less than:	your property tax refund is:													
0	1,790	360	383	407	431	455	478	502	526	550	573	597	621	645	668
1,790	3,580	343	366	390	414	438	461	485	509	533	556	580	604	628	651
3,580	5,410	325	349	373	397	420	444	468	492	515	539	563	587	610	634
5,410	7,190	292	315	337	360	382	405	427	450	472	495	517	540	562	585
7,190	8,980	269	291	314	336	359	381	404	426	449	471	494	516	539	561
8,980	10,790	242	264	287	309	332	354	377	399	422	444	467	489	512	534
10,790	12,600	222	245	267	290	312	335	357	380	402	425	447	470	492	515
12,600	14,390	180	202	223	244	265	287	308	329	350	372	393	414	435	457
14,390	16,200	160	182	203	224	245	267	288	309	330	352	373	394	415	437
16,200	17,990	126	147	168	190	211	232	253	275	296	317	338	360	381	402
17,990	19,780	98	118	138	158	178	198	218	238	258	278	298	318	338	358
19,780	21,570	62	82	102	122	142	162	182	202	222	242	262	282	302	322
21,570	23,390	40	60	80	100	120	140	160	180	200	220	240	260	280	300
23,390	25,190	0	19	39	59	79	99	119	139	159	179	199	219	239	259
25,190	26,980	0	0	0	14	33	52	71	89	108	127	146	164	183	202
26,980	28,780	0	0	0	0	0	8	27	45	64	83	102	120	139	158
28,780	30,590	0	0	0	0	0	0	2	21	40	59	77	96	115	134
30,590	32,370	0	0	0	0	0	0	0	0	0	10	28	45	63	80
32,370	34,170	0	0	0	0	0	0	0	0	0	0	0	0	15	33
34,170	35,980	0	0	0	0	0	0	0	0	0	0	0	0	0	8
35,980	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:													
		$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		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 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

Continued

Renters Refund Table

If line 13 is		and line 17 is at least:													
		$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		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 property tax refund is:													
25,190	26,980	221	239	258	277	296	314	333	352	371	389	408	427	446	464
26,980	28,780	177	195	214	233	252	270	289	308	327	345	364	383	402	420
28,780	30,590	152	171	190	209	227	246	265	284	302	321	340	359	377	396
30,590	32,370	98	115	133	150	168	185	203	220	238	255	273	290	308	325
32,370	34,170	50	68	85	103	120	138	155	173	190	208	225	243	260	278
34,170	35,980	25	43	60	78	95	113	130	148	165	183	200	218	235	253
35,980	37,770	0	18	35	53	70	88	105	123	140	158	175	193	210	228
37,770	39,560	0	0	9	25	42	58	74	90	107	123	139	155	172	188
39,560	41,380	0	0	0	2	18	35	51	67	83	100	116	132	148	165
41,380	43,160	0	0	0	0	0	11	27	44	60	76	92	109	125	141
43,160	44,960	0	0	0	0	0	0	4	19	34	49	64	79	94	109
44,960	46,790	0	0	0	0	0	0	0	0	12	27	42	57	72	87
46,790	48,580	0	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	0	14	29	44
50,370	52,160	0	0	0	0	0	0	0	0	0	0	0	0	7	20
52,160	53,970	0	0	0	0	0	0	0	0	0	0	0	0	0	1
53,970	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:													
		$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
		but less than:													
		$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
At least:	But less than:	your property tax refund is:													
0	1,790	1,025	1,048	1,072	1,096	1,120	1,143	1,167	1,191	1,215	1,238	1,262	1,286	1,310	1,333
1,790	3,580	1,008	1,031	1,055	1,079	1,103	1,126	1,150	1,174	1,198	1,221	1,245	1,269	1,293	1,316
3,580	5,410	990	1,014	1,038	1,062	1,085	1,109	1,133	1,157	1,180	1,204	1,228	1,252	1,275	1,299
5,410	7,190	922	945	967	990	1,012	1,035	1,057	1,080	1,102	1,125	1,147	1,170	1,192	1,215
7,190	8,980	899	921	944	966	989	1,011	1,034	1,056	1,079	1,101	1,124	1,146	1,169	1,191
8,980	10,790	872	894	917	939	962	984	1,007	1,029	1,052	1,074	1,097	1,119	1,142	1,164
10,790	12,600	852	875	897	920	942	965	987	1,010	1,032	1,055	1,077	1,100	1,122	1,145
12,600	14,390	775	797	818	839	860	882	903	924	945	967	988	1,009	1,030	1,052
14,390	16,200	755	777	798	819	840	862	883	904	925	947	968	989	1,010	1,032
16,200	17,990	721	742	763	785	806	827	848	870	891	912	933	955	976	997
17,990	19,780	658	678	698	718	738	758	778	798	818	838	858	878	898	918
19,780	21,570	622	642	662	682	702	722	742	762	782	802	822	842	862	882
21,570	23,390	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	30,590	415	434	452	471	490	509	527	546	565	584	602	621	640	659
30,590	32,370	343	360	378	395	413	430	448	465	483	500	518	535	553	570
32,370	34,170	295	313	330	348	365	383	400	418	435	453	470	488	505	523
34,170	35,980	270	288	305	323	340	358	375	393	410	428	445	463	480	498
35,980	37,770	245	263	280	298	315	333	350	368	385	403	420	438	455	473
37,770	39,560	204	220	237	253	269	285	302	318	334	350	367	383	399	415
39,560	41,380	181	197	213	230	246	262	278	295	311	327	343	360	376	392
41,380	43,160	157	174	190	206	222	239	255	271	287	304	320	336	352	369
43,160	44,960	124	139	154	169	184	199	214	229	244	259	274	289	304	319
44,960	46,790	102	117	132	147	162	177	192	207	222	237	252	267	282	297
46,790	48,580	80	95	110	125	140	155	170	185	200	215	230	245	260	275
48,580	50,370	59	74	89	104	119	134	149	164	179	194	209	224	239	254
50,370	52,160	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	55,770	0	8	22	36	50	63	77	91	105	118	132	146	160	173
55,770	57,560	0	0	2	15	27	40	52	65	77	90	102	115	127	140
57,560	59,370	0	0	0	0	9	22	34	47	59	72	84	97	109	122
59,370	61,160	0	0	0	0	0	4	16	29	41	54	66	79	91	104
61,160	62,960	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

Renters Refund Table

If line 13 is		and line 17 is at least:													
		$1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
		but less than:													
		$1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
At least:	But less than:	your property tax refund is:													
0	1,790	1,357	1,381	1,405	1,428	1,452	1,476	1,500	1,523	1,547	1,571	1,595	1,618	1,642	1,666
1,790	3,580	1,340	1,364	1,388	1,411	1,435	1,459	1,483	1,506	1,530	1,554	1,578	1,601	1,625	1,649
3,580	5,410	1,323	1,347	1,370	1,394	1,418	1,442	1,465	1,489	1,513	1,537	1,560	1,584	1,608	1,632
5,410	7,190	1,237	1,260	1,282	1,305	1,327	1,350	1,372	1,395	1,417	1,440	1,462	1,485	1,507	1,530
7,190	8,980	1,214	1,236	1,259	1,281	1,304	1,326	1,349	1,371	1,394	1,416	1,439	1,461	1,484	1,506
8,980	10,790	1,187	1,209	1,232	1,254	1,277	1,299	1,322	1,344	1,367	1,389	1,412	1,434	1,457	1,479
10,790	12,600	1,167	1,190	1,212	1,235	1,257	1,280	1,302	1,325	1,347	1,370	1,392	1,415	1,437	1,460
12,600	14,390	1,073	1,094	1,115	1,137	1,158	1,179	1,200	1,222	1,243	1,264	1,285	1,307	1,328	1,349
14,390	16,200	1,053	1,074	1,095	1,117	1,138	1,159	1,180	1,202	1,223	1,244	1,265	1,287	1,308	1,329
16,200	17,990	1,018	1,040	1,061	1,082	1,103	1,125	1,146	1,167	1,188	1,210	1,231	1,252	1,273	1,295
17,990	19,780	938	958	978	998	1,018	1,038	1,058	1,078	1,098	1,118	1,138	1,158	1,178	1,198
19,780	21,570	902	922	942	962	982	1,002	1,022	1,042	1,062	1,082	1,102	1,122	1,142	1,162
21,570	23,390	880	900	920	940	960	980	1,000	1,020	1,040	1,060	1,080	1,100	1,120	1,140
23,390	25,190	839	859	879	899	919	939	959	979	999	1,019	1,039	1,059	1,079	1,099
25,190	26,980	746	764	783	802	821	839	858	877	896	914	933	952	971	989
26,980	28,780	702	720	739	758	777	795	814	833	852	870	889	908	927	945
28,780	30,590	677	696	715	734	752	771	790	809	827	846	865	884	902	921
30,590	32,370	588	605	623	640	658	675	693	710	728	745	763	780	798	815
32,370	34,170	540	558	575	593	610	628	645	663	680	698	715	733	750	768
34,170	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	700	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	207	221	234	248	262	276	289	303	317	331	344	358	372	386
53,970	55,770	187	201	215	228	242	256	270	283	297	311	325	338	352	366
55,770	57,560	152	165	177	190	202	215	227	240	252	265	277	290	302	315
57,560	59,370	134	147	159	172	184	197	209	222	234	247	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	0	0

If line 13 is		and line 17 is at least:								
		$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
		but less than:								
		$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
At least:	But less than:	your property tax refund is:								
0	1,790	1,690	1,713	1,737	1,761	1,785	1,808	1,832	1,856	1,880
1,790	3,580	1,673	1,696	1,720	1,744	1,768	1,791	1,815	1,839	1,863
3,580	5,410	1,655	1,679	1,703	1,727	1,750	1,774	1,798	1,822	1,845
5,410	7,190	1,552	1,575	1,597	1,620	1,642	1,665	1,687	1,710	1,732
7,190	8,980	1,529	1,551	1,574	1,596	1,619	1,641	1,664	1,686	1,709
8,980	10,790	1,502	1,524	1,547	1,569	1,592	1,614	1,637	1,659	1,682
10,790	12,600	1,482	1,505	1,527	1,550	1,572	1,595	1,617	1,640	1,662
12,600	14,390	1,370	1,392	1,413	1,434	1,455	1,477	1,498	1,519	1,540
14,390	16,200	1,350	1,372	1,393	1,414	1,435	1,457	1,478	1,499	1,520
16,200	17,990	1,316	1,337	1,358	1,380	1,401	1,422	1,443	1,465	1,486
17,990	19,780	1,218	1,238	1,258	1,278	1,298	1,318	1,338	1,358	1,378
19,780	21,570	1,182	1,202	1,222	1,242	1,262	1,282	1,302	1,322	1,342
21,570	23,390	1,160	1,180	1,200	1,220	1,240	1,260	1,280	1,300	1,320
23,390	25,190	1,119	1,139	1,159	1,179	1,199	1,219	1,239	1,259	1,279
25,190	26,980	1,008	1,027	1,046	1,064	1,083	1,102	1,121	1,139	1,158
26,980	28,780	964	983	1,002	1,020	1,039	1,058	1,077	1,095	1,114
28,780	30,590	940	959	977	996	1,015	1,034	1,052	1,071	1,090
30,590	32,370	833	850	868	885	903	920	938	955	973
32,370	34,170	785	803	820	838	855	873	890	908	925
34,170	35,980	760	778	795	813	830	848	865	883	900
35,980	37,770	735	753	770	788	805	823	840	858	875

Renters Refund Table

If line 13 is		and line 17 is at least:								
		$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
		but less than:								
		$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
At least:	But less than:	your property tax refund is:								
37,770	39,560	659	675	692	708	724	740	757	773	789
39,560	41,380	636	652	668	685	701	717	733	750	766
41,380	43,160	612	629	645	661	677	694	710	726	742
43,160	44,960	544	559	574	589	604	619	634	649	664
44,960	46,790	522	537	552	567	582	597	612	627	642
46,790	48,580	500	515	530	545	560	575	590	605	620
48,580	50,370	479	494	509	524	539	554	569	584	599
50,370	52,160	419	433	447	460	474	488	502	515	529
52,160	53,970	399	413	427	441	454	468	482	496	509
53,970	55,770	380	393	407	421	435	448	462	476	490
55,770	57,560	327	340	352	365	377	390	402	415	427
57,560	59,370	309	322	334	347	359	372	384	397	409
59,370	61,160	291	304	316	329	341	354	366	379	391
61,160	62,960	220	220	220	220	220	220	220	220	220
62,960	and up	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:								
		$2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
		but less than:								
		$2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
At least:	But less than:	your property tax refund is:								
0	1,790	1,903	1,927	1,951	1,975	1,998	2,022	2,046	2,070	2,093	2,117
1,790	3,580	1,886	1,910	1,934	1,958	1,981	2,005	2,029	2,053	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	1,890	1,912	1,935	1,957
7,190	8,980	1,731	1,754	1,776	1,799	1,821	1,844	1,866	1,889	1,911	1,934
8,980	10,790	1,704	1,727	1,749	1,772	1,794	1,817	1,839	1,862	1,884	1,907
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	1,689	1,710	1,732	1,753
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	1,698
17,990	19,780	1,398	1,418	1,438	1,458	1,478	1,498	1,518	1,538	1,558	1,578
19,780	21,570	1,362	1,382	1,402	1,422	1,442	1,462	1,482	1,502	1,522	1,542
21,570	23,390	1,340	1,360	1,380	1,400	1,420	1,440	1,460	1,480	1,500	1,520
23,390	25,190	1,299	1,319	1,339	1,359	1,379	1,399	1,419	1,439	1,459	1,479
25,190	26,980	1,177	1,196	1,214	1,233	1,252	1,271	1,289	1,308	1,327	1,346
26,980	28,780	1,133	1,152	1,170	1,189	1,208	1,227	1,245	1,264	1,283	1,302
28,780	30,590	1,109	1,127	1,146	1,165	1,184	1,202	1,221	1,240	1,259	1,277
30,590	32,370	990	1,008	1,025	1,043	1,060	1,078	1,095	1,113	1,130	1,148
32,370	34,170	943	960	978	995	1,013	1,030	1,048	1,065	1,083	1,100
34,170	35,980	918	935	953	970	988	1,005	1,023	1,040	1,058	1,075
35,980	37,770	893	910	928	945	963	980	998	1,015	1,033	1,050
37,770	39,560	805	822	838	854	870	887	903	919	935	952
39,560	41,380	782	798	815	831	847	863	880	896	912	928
41,380	43,160	759	775	791	807	824	840	856	872	889	905
43,160	44,960	679	694	709	724	739	754	769	784	799	814
44,960	46,790	657	672	687	702	717	732	747	762	777	792
46,790	48,580	635	650	665	680	695	710	725	740	755	770
48,580	50,370	614	629	644	659	674	689	704	719	734	749
50,370	52,160	543	557	570	584	598	612	625	639	653	667
52,160	53,970	523	537	551	564	578	592	606	619	633	647
53,970	55,770	503	517	531	545	558	572	586	600	613	627
55,770	57,560	440	452	465	477	490	502	515	527	540	552
57,560	59,370	422	434	447	459	472	484	497	509	522	534
59,370	61,160	404	416	429	441	454	466	479	491	504	516
61,160	62,960	220	220	220	220	220	220	220	220	220	220
62,960	and up	0	0	0	0	0	0	0	0	0	0

Renters Refund Table

If line 13 is		and line 17 is at least:										
		$2,250	2,275	2,300	2,325	2,350	2,375	2400	2,425	2,450	2,475	2,500
		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	1,956	1,979	2,001	2,024	2,046	2,069	2,091	2,114	2,136	2,150	2,150
8,980	10,790	1,929	1,952	1,974	1,997	2,019	2,042	2,064	2,087	2,090	2,090	2,090
10,790	12,600	1,910	1,932	1,955	1,977	2,000	2,022	2,045	2,067	2,090	2,090	2,090
12,600	14,390	1,774	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	1,720	1,741	1,762	1,783	1,805	1,826	1,847	1,868	1,890	1,911	*
17,990	19,780	1,598	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	1,364	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	39,560	968	984	1,000	1,017	1,033	1,049	1,065	1,082	1,098	1,114	*
39,560	41,380	945	961	977	993	1,010	1,026	1,042	1,058	1,075	1,091	*
41,380	43,160	921	937	954	970	986	1,002	1,019	1,035	1,051	1,067	*
43,160	44,960	829	844	859	874	889	904	919	934	949	964	*
44,960	46,790	807	822	837	852	867	882	897	912	927	942	*
46,790	48,580	785	800	815	830	845	860	875	890	905	920	*
48,580	50,370	764	779	794	809	824	839	854	869	884	899	*
50,370	52,160	680	694	708	722	735	749	763	777	790	804	*
52,160	53,970	661	674	688	702	716	729	743	757	771	784	*
53,970	55,770	641	655	668	682	696	710	723	737	751	765	*
55,770	57,560	565	577	590	602	615	627	640	652	665	677	*
57,560	59,370	547	559	572	584	597	609	622	634	647	659	*
59,370	61,160	529	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 or greater than $2,500

1 Amount from line 17 . . . . _____

2 Total household income from line 13 . . . . _____

3 Decimal number for this step from the table to the right . . . . _____

4 Multiply step 2 by step 3 . . . . _____

5 Subtract step 4 from step 1 *(if result is zero or less,* **STOP HERE**; *you are not eligible for a refund)* . . . . _____

6 Decimal number for this step from the table to the right . . . . _____

7 Multiply step 5 by step 6 . . . . _____

8 Amount for this step from the table to the right . . . . _____

9 Amount from step 7 or step 8, whichever is less. Also enter this amount on line 18 or step G if you are completing the Worksheet for Line 18 on page 11 of this booklet . . . . _____

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			not eligible

If line 15 is:		and line 21 is at least:											
		0	25	50	75	100	125	150	175	200	225	250	275
		but less than:											
		25	50	75	100	125	150	175	200	225	250	275	300
at least	but less than	your homestead credit refund is:											
0	1,790	3	24	46	67	88	109	131	152	173	194	216	237
1,790	3,550	0	7	28	49	71	92	113	134	156	177	198	219
3,550	5,380	0	0	8	29	50	71	93	114	135	156	178	199
5,380	7,180	0	0	0	5	25	45	65	85	105	125	145	165
7,180	8,950	0	0	0	0	0	20	40	60	80	100	120	140
8,950	10,750	0	0	0	0	0	0	12	32	52	72	92	112
10,750	12,550	0	0	0	0	0	0	0	10	30	50	70	90
12,550	14,320	0	0	0	0	0	0	0	0	0	18	38	58
14,320	16,130	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

If line 15 is:		and line 21 is at least:											
		300	325	350	375	400	425	450	475	500	525	550	575
		but less than:											
		325	350	375	400	425	450	475	500	525	550	575	600
at least	but less than	your homestead credit refund is:											
0	1,790	258	279	301	322	343	364	386	407	428	449	471	492
1,790	3,550	241	262	283	304	326	347	368	389	411	432	453	474
3,550	5,380	220	241	263	284	305	326	348	369	390	411	433	454
5,380	7,180	185	205	225	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	10,750	132	152	172	192	212	232	252	272	292	312	332	352
10,750	12,550	110	130	150	170	190	210	230	250	270	290	310	330
12,550	14,320	78	98	118	138	158	178	198	218	238	258	278	298
14,320	16,130	43	63	83	103	123	143	163	183	203	223	243	263
16,130	17,920	5	25	45	65	85	105	125	145	165	185	205	225
17,920	19,690	0	0	4	23	41	60	79	98	116	135	154	173
19,690	21,510	0	0	0	0	0	19	38	57	75	94	113	132
21,510	23,300	0	0	0	0	0	0	11	30	48	67	86	105
23,300	25,080	0	0	0	0	0	0	0	3	22	40	59	78
25,080	26,870	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

If line 15 is:		and line 21 is at least:											
		600	625	650	675	700	725	750	775	800	825	850	875
		but less than:											
		625	650	675	700	725	750	775	800	825	850	875	900
at least	but less than	your homestead credit refund is:											
0	1,790	513	534	556	577	598	619	641	662	683	704	726	747
1,790	3,550	496	517	538	559	581	602	623	644	666	687	708	729
3,550	5,380	475	496	518	539	560	581	603	624	645	666	688	709
5,380	7,180	425	445	465	485	505	525	545	565	585	605	625	645
7,180	8,950	400	420	440	460	480	500	520	540	560	580	600	620
8,950	10,750	372	392	412	432	452	472	492	512	532	552	572	592
10,750	12,550	350	370	390	410	430	450	470	490	510	530	550	570
12,550	14,320	318	338	358	378	398	418	438	458	478	498	518	538
14,320	16,130	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	19,690	191	210	229	248	266	285	304	323	341	360	379	398
19,690	21,510	150	169	188	207	225	244	263	282	300	319	338	357
21,510	23,300	123	142	161	180	198	217	236	255	273	292	311	330
23,300	25,080	97	115	134	153	172	190	209	228	247	265	284	303
25,080	26,870	65	83	100	118	135	153	170	188	205	223	240	258
26,870	28,670	40	57	75	92	110	127	145	162	180	197	215	232
28,670	30,460	15	32	50	67	85	102	120	137	155	172	190	207
30,460	32,220	0	7	23	39	56	72	88	104	121	137	153	169
32,220	34,010	0	0	0	16	33	49	65	81	98	114	130	146
34,010	35,790	0	0	0	0	9	26	42	58	74	91	107	123
35,790	37,620	0	0	0	0	0	2	18	35	51	67	83	100
37,620	39,390	0	0	0	0	0	0	0	11	28	44	60	76
39,390	41,170	0	0	0	0	0	0	0	0	4	21	37	53
41,170	42,980	0	0	0	0	0	0	0	0	0	0	14	30
42,980	44,770	0	0	0	0	0	0	0	0	0	0	0	7
44,770	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175
		but less than:											
		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 homestead credit refund 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

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475
		but less than:											
		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 homestead credit refund 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

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		but less than:											
		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	your homestead credit refund is:											
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	376	392	408	424	441	457	473	489	506	522
50,120	51,900	320	336	352	369	385	401	417	434	450	466	482	499
51,900	53,730	297	313	329	345	362	378	394	410	427	443	459	475
53,730	55,510	273	289	306	322	338	354	371	387	403	419	436	452
55,510	57,290	250	266	282	299	315	331	347	364	380	396	412	429
57,290	59,080	227	243	259	275	292	308	324	340	357	373	389	405
59,080	60,870	203	220	236	252	268	285	301	317	333	350	366	382
60,870	62,680	180	196	213	229	245	261	278	294	310	326	343	359
62,680	64,460	145	160	175	190	205	220	235	250	265	280	295	310
64,460	66,250	123	138	153	168	183	198	213	228	243	258	273	288
66,250	68,030	102	117	132	147	162	177	192	207	222	237	252	267
68,030	69,820	80	95	110	125	140	155	170	185	200	215	230	245
69,820	71,640	59	74	89	104	119	134	149	164	179	194	209	224
71,640	73,410	0	9	24	39	54	69	84	99	114	129	144	159
73,410	75,200	0	0	1	16	31	46	61	76	91	106	121	136
75,200	76,990	0	0	0	0	9	24	39	54	69	84	99	114
76,990	78,770	0	0	0	0	0	1	16	31	46	61	76	91
78,770	80,600	0	0	0	0	0	0	0	8	23	38	53	68
80,600	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075
		but less than:											
		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	your homestead credit refund 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	1,050	1,069	1,088	1,107	1,125	1,144	1,163	1,182	1,200	1,219	1,238	1,257
21,510	23,300	1,023	1,042	1,061	1,080	1,098	1,117	1,136	1,155	1,173	1,192	1,211	1,230
23,300	25,080	997	1,015	1,034	1,053	1,072	1,090	1,109	1,128	1,147	1,165	1,184	1,203
25,080	26,870	905	923	940	958	975	993	1,010	1,028	1,045	1,063	1,080	1,098
26,870	28,670	880	897	915	932	950	967	985	1,002	1,020	1,037	1,055	1,072
28,670	30,460	855	872	890	907	925	942	960	977	995	1,012	1,030	1,047
30,460	32,220	771	787	803	819	836	852	868	884	901	917	933	949
32,220	34,010	748	764	780	796	813	829	845	861	878	894	910	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	62,680	375	391	408	424	440	456	473	489	505	521	538	554
62,680	64,460	325	340	355	370	385	400	415	430	445	460	475	490
64,460	66,250	303	318	333	348	363	378	393	408	423	438	453	468
66,250	68,030	282	297	312	327	342	357	372	387	402	417	432	447
68,030	69,820	260	275	290	305	320	335	350	365	380	395	410	425
69,820	71,640	239	254	269	284	299	314	329	344	359	374	389	404
71,640	73,410	174	189	204	219	234	249	264	279	294	309	324	339
73,410	75,200	151	166	181	196	211	226	241	256	271	286	301	316
75,200	76,990	129	144	159	174	189	204	219	234	249	264	279	294
76,990	78,770	106	121	136	151	166	181	196	211	226	241	256	271
78,770	80,600	83	98	113	128	143	158	173	188	203	218	233	248
80,600	82,380	12	27	42	57	72	87	102	117	132	147	162	177
82,380	84,160	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	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
		but less than:											
		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	your homestead credit refund is:											
0	1,790	1,788	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	682	698	714	730	747	763	779	795
59,080	60,870	593	610	626	642	658	675	691	707	723	740	756	772
60,870	62,680	570	586	603	619	635	651	668	684	700	716	733	749
62,680	64,460	505	520	535	550	565	580	595	610	625	640	655	670
64,460	66,250	483	498	513	528	543	558	573	588	603	618	633	648
66,250	68,030	462	477	492	507	522	537	552	567	582	597	612	627
68,030	69,820	440	455	470	485	500	515	530	545	560	575	590	605
69,820	71,640	419	434	449	464	479	494	509	524	539	554	569	584
71,640	73,410	354	369	384	399	414	429	444	459	474	489	504	519
73,410	75,200	331	346	361	376	391	406	421	436	451	466	481	496
75,200	76,990	309	324	339	354	369	384	399	414	429	444	459	474
76,990	78,770	286	301	316	331	346	361	376	391	406	421	436	451
78,770	80,600	263	278	293	308	323	338	353	368	383	398	413	428
80,600	82,380	192	207	222	237	252	267	282	297	312	327	342	357
82,380	84,160	168	183	198	213	228	243	258	273	288	303	318	333
84,160	85,950	145	160	175	190	205	220	235	250	265	280	295	310
85,950	87,740	121	136	151	166	181	196	211	226	241	256	271	286
87,740	89,550	97	112	127	142	157	172	187	202	217	232	247	262
89,550	91,330	19	34	49	64	79	94	109	124	139	154	169	184
91,330	93,120	0	10	25	40	55	70	85	100	115	130	145	160
93,120	94,900	0	0	0	15	30	45	60	75	90	105	120	135
94,900	96,690	0	0	0	0	6	21	36	51	66	81	96	111
96,690	98,510	0	0	0	0	0	0	11	26	41	56	71	86
98,510	100,280	0	0	0	0	0	0	0	0	0	0	0	1
100,280	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675
		but less than:											
		2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700
at least	but less than	your homestead credit refund is:											
0	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	2,047	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	1,840	1,860	1,880	1,900	1,920	1,940	1,960	1,980	2,000	2,020	2,040	2,060
8,950	10,750	1,812	1,832	1,852	1,872	1,892	1,912	1,932	1,952	1,972	1,992	2,012	2,032
10,750	12,550	1,790	1,810	1,830	1,850	1,870	1,890	1,910	1,930	1,950	1,970	1,990	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	1,500	1,519	1,538	1,557	1,575	1,594	1,613	1,632	1,650	1,669	1,688	1,707
21,510	23,300	1,473	1,492	1,511	1,530	1,548	1,567	1,586	1,605	1,623	1,642	1,661	1,680
23,300	25,080	1,447	1,465	1,484	1,503	1,522	1,540	1,559	1,578	1,597	1,615	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	1,138	1,154	1,170	1,186	1,203	1,219	1,235	1,251	1,268	1,284	1,300	1,316
34,010	35,790	1,114	1,131	1,147	1,163	1,179	1,196	1,212	1,228	1,244	1,261	1,277	1,293
35,790	37,620	1,091	1,107	1,123	1,140	1,156	1,172	1,188	1,205	1,221	1,237	1,253	1,270
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	975	991	1,007	1,023	1,040	1,056	1,072	1,088	1,105	1,121	1,137	1,153
46,540	48,330	951	968	984	1,000	1,016	1,033	1,049	1,065	1,081	1,098	1,114	1,130
48,330	50,120	928	944	961	977	993	1,009	1,026	1,042	1,058	1,074	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	57,290	835	851	867	884	900	916	932	949	965	981	997	1,014
57,290	59,080	812	828	844	860	877	893	909	925	942	958	974	990
59,080	60,870	788	805	821	837	853	870	886	902	918	935	951	967
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	620	635	650	665	680	695	710	725	740	755	770	785
69,820	71,640	599	614	629	644	659	674	689	704	719	734	749	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	443	458	473	488	503	518	533	548	563	578	593	608
80,600	82,380	372	387	402	417	432	447	462	477	492	507	522	537
82,380	84,160	348	363	378	393	408	423	438	453	468	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	199	214	229	244	259	274	289	304	319	334	349	364
91,330	93,120	175	190	205	220	235	250	265	280	295	310	325	340
93,120	94,900	150	165	180	195	210	225	240	255	270	285	300	315
94,900	96,690	126	141	156	171	186	201	216	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	0	9	23	36	50	64	78	91	105	119
103,890	105,670	0	0	0	0	0	0	0	0	0	10	24	37
105,670	107,490	0	0	0	0	0	0	0	0	0	0	0	13
107,490	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
		but less than:											
		2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
at least	but less than	your homestead credit refund is:											
0	1,790	2,298	2,319	2,341	2,362	2,383	2,404	2,426	2,447	2,468	2,489	2,511	2,532
1,790	3,550	2,281	2,302	2,323	2,344	2,366	2,387	2,408	2,429	2,451	2,472	2,493	2,514
3,550	5,380	2,260	2,281	2,303	2,324	2,345	2,366	2,388	2,409	2,430	2,451	2,473	2,494
5,380	7,180	2,105	2,125	2,145	2,165	2,185	2,205	2,225	2,245	2,265	2,285	2,305	2,325
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
8,950	10,750	2,052	2,072	2,092	2,112	2,132	2,152	2,172	2,192	2,212	2,232	2,252	2,272
10,750	12,550	2,030	2,050	2,070	2,090	2,110	2,130	2,150	2,170	2,190	2,210	2,230	2,250
12,550	14,320	1,998	2,018	2,038	2,058	2,078	2,098	2,118	2,138	2,158	2,178	2,198	2,218
14,320	16,130	1,963	1,983	2,003	2,023	2,043	2,063	2,083	2,103	2,123	2,143	2,163	2,183
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
17,920	19,690	1,766	1,785	1,804	1,823	1,841	1,860	1,879	1,898	1,916	1,935	1,954	1,973
19,690	21,510	1,725	1,744	1,763	1,782	1,800	1,819	1,838	1,857	1,875	1,894	1,913	1,932
21,510	23,300	1,698	1,717	1,736	1,755	1,773	1,792	1,811	1,830	1,848	1,867	1,886	1,905
23,300	25,080	1,672	1,690	1,709	1,728	1,747	1,765	1,784	1,803	1,822	1,840	1,859	1,878
25,080	26,870	1,535	1,553	1,570	1,588	1,605	1,623	1,640	1,658	1,675	1,693	1,710	1,728
26,870	28,670	1,510	1,527	1,545	1,562	1,580	1,597	1,615	1,632	1,650	1,667	1,685	1,702
28,670	30,460	1,485	1,502	1,520	1,537	1,555	1,572	1,590	1,607	1,625	1,642	1,660	1,677
30,460	32,220	1,356	1,372	1,388	1,404	1,421	1,437	1,453	1,469	1,486	1,502	1,518	1,534
32,220	34,010	1,333	1,349	1,365	1,381	1,398	1,414	1,430	1,446	1,463	1,479	1,495	1,511
34,010	35,790	1,309	1,326	1,342	1,358	1,374	1,391	1,407	1,423	1,439	1,456	1,472	1,488
35,790	37,620	1,286	1,302	1,318	1,335	1,351	1,367	1,383	1,400	1,416	1,432	1,448	1,465
37,620	39,390	1,263	1,279	1,295	1,311	1,328	1,344	1,360	1,376	1,393	1,409	1,425	1,441
39,390	41,170	1,239	1,256	1,272	1,288	1,304	1,321	1,337	1,353	1,369	1,386	1,402	1,418
41,170	42,980	1,216	1,232	1,249	1,265	1,281	1,297	1,314	1,330	1,346	1,362	1,379	1,395
42,980	44,770	1,193	1,209	1,225	1,242	1,258	1,274	1,290	1,307	1,323	1,339	1,355	1,372
44,770	46,540	1,170	1,186	1,202	1,218	1,235	1,251	1,267	1,283	1,300	1,316	1,332	1,348
46,540	48,330	1,146	1,163	1,179	1,195	1,211	1,228	1,244	1,260	1,276	1,293	1,309	1,325
48,330	50,120	1,123	1,139	1,156	1,172	1,188	1,204	1,221	1,237	1,253	1,269	1,286	1,302
50,120	51,900	1,100	1,116	1,132	1,149	1,165	1,181	1,197	1,214	1,230	1,246	1,262	1,279
51,900	53,730	1,077	1,093	1,109	1,125	1,142	1,158	1,174	1,190	1,207	1,223	1,239	1,255
53,730	55,510	1,053	1,069	1,086	1,102	1,118	1,134	1,151	1,167	1,183	1,199	1,216	1,232
55,510	57,290	1,030	1,046	1,062	1,079	1,095	1,111	1,127	1,144	1,160	1,176	1,192	1,209
57,290	59,080	1,007	1,023	1,039	1,055	1,072	1,088	1,104	1,120	1,137	1,153	1,169	1,185
59,080	60,870	983	1,000	1,016	1,032	1,048	1,065	1,081	1,097	1,113	1,130	1,146	1,162
60,870	62,680	960	976	993	1,009	1,025	1,041	1,058	1,074	1,090	1,106	1,123	1,139
62,680	64,460	865	880	895	910	925	940	955	970	985	1,000	1,015	1,030
64,460	66,250	843	858	873	888	903	918	933	948	963	978	993	1,008
66,250	68,030	822	837	852	867	882	897	912	927	942	957	972	987
68,030	69,820	800	815	830	845	860	875	890	905	920	935	950	965
69,820	71,640	779	794	809	824	839	854	869	884	899	914	929	944
71,640	73,410	714	729	744	759	774	789	804	819	834	849	864	879
73,410	75,200	691	706	721	736	751	766	781	796	811	826	841	856
75,200	76,990	669	684	699	714	729	744	759	774	789	804	819	834
76,990	78,770	646	661	676	691	706	721	736	751	766	781	796	811
78,770	80,600	623	638	653	668	683	698	713	728	743	758	773	788
80,600	82,380	552	567	582	597	612	627	642	657	672	687	702	717
82,380	84,160	528	543	558	573	588	603	618	633	648	663	678	693
84,160	85,950	505	520	535	550	565	580	595	610	625	640	655	670
85,950	87,740	481	496	511	526	541	556	571	586	601	616	631	646
87,740	89,550	457	472	487	502	517	532	547	562	577	592	607	622
89,550	91,330	379	394	409	424	439	454	469	484	499	514	529	544
91,330	93,120	355	370	385	400	415	430	445	460	475	490	505	520
93,120	94,900	330	345	360	375	390	405	420	435	450	465	480	495
94,900	96,690	306	321	336	351	366	381	396	411	426	441	456	471
96,690	98,510	281	296	311	326	341	356	371	386	401	416	431	446
98,510	100,280	180	194	207	221	235	249	262	276	290	304	317	331
100,280	102,070	156	170	184	198	211	225	239	253	266	280	294	308
102,070	103,890	133	146	160	174	188	201	215	229	243	256	270	284
103,890	105,670	51	65	79	92	106	120	134	147	161	175	189	202
105,670	107,490	26	40	54	68	81	95	109	123	136	150	164	178
107,490	109,270	2	14	27	39	52	64	77	89	102	114	127	139
109,270	111,830	0	0	0	12	24	37	49	62	74	87	99	112
111,830	112,840	0	0	0	0	2	15	27	40	52	65	77	90
112,840	114,630	0	0	0	0	0	0	10	22	35	47	60	72
114,630	116,180	0	0	0	0	0	0	0	1	14	26	39	51
116,180	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275
		but less than:											
		3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300
at least	but less than	your homestead credit refund is:											
0	1,790	2,553	2,574	2,596	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	2,515	2,536	2,558	2,579	2,600	2,621	2,643	2,664	2,685	2,706	2,728	2,749
5,380	7,180	2,345	2,365	2,385	2,405	2,425	2,445	2,465	2,485	2,505	2,525	2,545	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	2,292	2,312	2,332	2,352	2,372	2,392	2,412	2,432	2,452	2,472	2,492	2,512
10,750	12,550	2,270	2,290	2,310	2,330	2,350	2,370	2,390	2,410	2,430	2,450	2,470	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	2,203	2,223	2,243	2,263	2,283	2,303	2,323	2,343	2,363	2,383	2,403	2,423
16,130	17,920	2,165	2,185	2,205	2,225	2,245	2,265	2,285	2,305	2,325	2,345	2,365	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	1,950	1,969	1,988	2,007	2,025	2,044	2,063	2,082	2,100	2,119	2,138	2,157
21,510	23,300	1,923	1,942	1,961	1,980	1,998	2,017	2,036	2,055	2,073	2,092	2,111	2,130
23,300	25,080	1,897	1,915	1,934	1,953	1,972	1,990	2,009	2,028	2,047	2,065	2,084	2,103
25,080	26,870	1,745	1,763	1,780	1,798	1,815	1,833	1,850	1,868	1,885	1,903	1,920	1,938
26,870	28,670	1,720	1,737	1,755	1,772	1,790	1,807	1,825	1,842	1,860	1,877	1,895	1,912
28,670	30,460	1,695	1,712	1,730	1,747	1,765	1,782	1,800	1,817	1,835	1,852	1,870	1,887
30,460	32,220	1,551	1,567	1,583	1,599	1,616	1,632	1,648	1,664	1,681	1,697	1,713	1,729
32,220	34,010	1,528	1,544	1,560	1,576	1,593	1,609	1,625	1,641	1,658	1,674	1,690	1,706
34,010	35,790	1,504	1,521	1,537	1,553	1,569	1,586	1,602	1,618	1,634	1,651	1,667	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	1,458	1,474	1,490	1,506	1,523	1,539	1,555	1,571	1,588	1,604	1,620	1,636
39,390	41,170	1,434	1,451	1,467	1,483	1,499	1,516	1,532	1,548	1,564	1,581	1,597	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	1,388	1,404	1,420	1,437	1,453	1,469	1,485	1,502	1,518	1,534	1,550	1,567
44,770	46,540	1,365	1,381	1,397	1,413	1,430	1,446	1,462	1,478	1,495	1,511	1,527	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	1,318	1,334	1,351	1,367	1,383	1,399	1,416	1,432	1,448	1,464	1,481	1,497
50,120	51,900	1,295	1,311	1,327	1,344	1,360	1,376	1,392	1,409	1,425	1,441	1,457	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	1,248	1,264	1,281	1,297	1,313	1,329	1,346	1,362	1,378	1,394	1,411	1,427
55,510	57,290	1,225	1,241	1,257	1,274	1,290	1,306	1,322	1,339	1,355	1,371	1,387	1,404
57,290	59,080	1,202	1,218	1,234	1,250	1,267	1,283	1,299	1,315	1,332	1,348	1,364	1,380
59,080	60,870	1,178	1,195	1,211	1,227	1,243	1,260	1,276	1,292	1,308	1,325	1,341	1,357
60,870	62,680	1,155	1,171	1,188	1,204	1,220	1,236	1,253	1,269	1,285	1,301	1,318	1,334
62,680	64,460	1,045	1,060	1,075	1,090	1,105	1,120	1,135	1,150	1,165	1,180	1,195	1,210
64,460	66,250	1,023	1,038	1,053	1,068	1,083	1,098	1,113	1,128	1,143	1,158	1,173	1,188
66,250	68,030	1,002	1,017	1,032	1,047	1,062	1,077	1,092	1,107	1,122	1,137	1,152	1,167
68,030	69,820	980	995	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	1,130	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	894	909	924	939	954	969	984	999	1,014	1,029	1,044	1,059
73,410	75,200	871	886	901	916	931	946	961	976	991	1,006	1,021	1,036
75,200	76,990	849	864	879	894	909	924	939	954	969	984	999	1,014
76,990	78,770	826	841	856	871	886	901	916	931	946	961	976	991
78,770	80,600	803	818	833	848	863	878	893	908	923	938	953	968
80,600	82,380	732	747	762	777	792	807	822	837	852	867	882	897
82,380	84,160	708	723	738	753	768	783	798	813	828	843	858	873
84,160	85,950	685	700	715	730	745	760	775	790	805	820	835	850
85,950	87,740	661	676	691	706	721	736	751	766	781	796	811	826
87,740	89,550	637	652	667	682	697	712	727	742	757	772	787	802
89,550	91,330	559	574	589	604	619	634	649	664	679	694	709	724
91,330	93,120	535	550	565	580	595	610	625	640	655	670	685	700
93,120	94,900	510	525	540	555	570	585	600	615	630	645	660	675
94,900	96,690	486	501	516	531	546	561	576	591	606	621	636	651
96,690	98,510	461	476	491	506	521	536	551	566	581	596	611	626
98,510	100,280	345	359	372	386	400	414	427	441	455	469	482	496
100,280	102,070	321	335	349	363	376	390	404	418	431	445	459	473
102,070	103,890	298	311	325	339	353	366	380	394	408	421	435	449
103,890	105,670	216	230	244	257	271	285	299	312	326	340	354	367
105,670	107,490	191	205	219	233	246	260	274	288	301	315	329	343
107,490	109,270	152	164	177	189	202	214	227	239	252	264	277	289
109,270	111,830	124	137	149	162	174	187	199	212	224	237	249	262
111,830	112,840	102	115	127	140	152	165	177	190	202	215	227	240
112,840	114,630	85	97	110	122	135	147	160	172	185	197	210	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

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least: 3,300 but less than: 3,325	3,325 but less than: 3,350	3,350 but less than: 3,375	3,375 but less than: 3,400	3,400 but less than: 3,425	3,425 but less than: 3,450	3,450 but less than: 3,475	3,475 but less than: 3,500	3,500 & up
at least	but less than	your homestead credit refund is:								
0	1,790	2,808	2,829	2,840	2,840	2,840	2,840	2,840	2,840	2,840
1,790	3,550	2,791	2,812	2,833	2,840	2,840	2,840	2,840	2,840	2,840
3,550	5,380	2,770	2,791	2,813	2,834	2,840	2,840	2,840	2,840	2,840
5,380	7,180	2,585	2,605	2,625	2,645	2,665	2,685	2,705	2,725	*
7,180	8,950	2,560	2,580	2,600	2,620	2,640	2,660	2,680	2,700	*
8,950	10,750	2,532	2,552	2,572	2,592	2,612	2,632	2,652	2,672	*
10,750	12,550	2,510	2,530	2,550	2,570	2,590	2,610	2,630	2,650	*
12,550	14,320	2,478	2,498	2,518	2,538	2,558	2,578	2,598	2,618	*
14,320	16,130	2,443	2,463	2,483	2,503	2,523	2,543	2,563	2,583	*
16,130	17,920	2,405	2,425	2,445	2,465	2,485	2,505	2,525	2,545	*
17,920	19,690	2,216	2,235	2,254	2,273	2,291	2,310	2,329	2,348	*
19,690	21,510	2,175	2,194	2,213	2,232	2,250	2,269	2,288	2,307	*
21,510	23,300	2,148	2,167	2,186	2,205	2,223	2,242	2,261	2,280	*
23,300	25,080	2,122	2,140	2,159	2,178	2,197	2,215	2,234	2,253	*
25,080	26,870	1,955	1,973	1,990	2,008	2,025	2,043	2,060	2,078	*
26,870	28,670	1,930	1,947	1,965	1,982	2,000	2,017	2,035	2,052	*
28,670	30,460	1,905	1,922	1,940	1,957	1,975	1,992	2,010	2,027	*
30,460	32,220	1,746	1,762	1,778	1,794	1,811	1,827	1,843	1,859	*
32,220	34,010	1,723	1,739	1,755	1,771	1,788	1,804	1,820	1,836	*
34,010	35,790	1,699	1,716	1,732	1,748	1,764	1,781	1,797	1,813	*
35,790	37,620	1,676	1,692	1,708	1,725	1,741	1,757	1,773	1,790	*
37,620	39,390	1,653	1,669	1,685	1,701	1,718	1,734	1,750	1,766	*
39,390	41,170	1,629	1,646	1,662	1,678	1,694	1,711	1,727	1,743	*
41,170	42,980	1,606	1,622	1,639	1,655	1,671	1,687	1,704	1,720	*
42,980	44,770	1,583	1,599	1,615	1,632	1,648	1,664	1,680	1,697	*
44,770	46,540	1,560	1,576	1,592	1,608	1,625	1,641	1,657	1,673	*
46,540	48,330	1,536	1,553	1,569	1,585	1,601	1,618	1,634	1,650	*
48,330	50,120	1,513	1,529	1,546	1,562	1,578	1,594	1,611	1,627	*
50,120	51,900	1,490	1,506	1,522	1,539	1,555	1,571	1,587	1,604	*
51,900	53,730	1,467	1,483	1,499	1,515	1,532	1,548	1,564	1,580	*
53,730	55,510	1,443	1,459	1,476	1,492	1,508	1,524	1,541	1,557	*
55,510	57,290	1,420	1,436	1,452	1,469	1,485	1,501	1,517	1,534	*
57,290	59,080	1,397	1,413	1,429	1,445	1,462	1,478	1,494	1,510	*
59,080	60,870	1,373	1,390	1,406	1,422	1,438	1,455	1,471	1,487	*
60,870	62,680	1,350	1,366	1,383	1,399	1,415	1,431	1,448	1,464	*
62,680	64,460	1,225	1,240	1,255	1,270	1,285	1,300	1,315	1,330	*
64,460	66,250	1,203	1,218	1,233	1,248	1,263	1,278	1,293	1,308	*
66,250	68,030	1,182	1,197	1,212	1,227	1,242	1,257	1,272	1,287	*
68,030	69,820	1,160	1,175	1,190	1,205	1,220	1,235	1,250	1,265	*
69,820	71,640	1,139	1,154	1,169	1,184	1,199	1,214	1,229	1,244	*
71,640	73,410	1,074	1,089	1,104	1,119	1,134	1,149	1,164	1,179	*
73,410	75,200	1,051	1,066	1,081	1,096	1,111	1,126	1,141	1,156	*
75,200	76,990	1,029	1,044	1,059	1,074	1,089	1,104	1,119	1,134	*
76,990	78,770	1,006	1,021	1,036	1,051	1,066	1,081	1,096	1,111	*
78,770	80,600	983	998	1,013	1,028	1,043	1,058	1,073	1,088	*
80,600	82,380	912	927	942	957	972	987	1,002	1,017	*
82,380	84,160	888	903	918	933	948	963	978	993	*
84,160	85,950	865	880	895	910	925	940	955	970	*
85,950	87,740	841	856	871	886	901	916	931	946	*
87,740	89,550	817	832	847	862	877	892	907	922	*
89,550	91,330	739	754	769	784	799	814	829	844	*
91,330	93,120	715	730	745	760	775	790	805	820	*
93,120	94,900	690	705	720	735	750	765	780	795	*
94,900	96,690	666	681	696	711	726	741	756	771	*
96,690	98,510	641	656	671	686	701	716	731	746	*
98,510	100,280	510	524	537	551	565	579	592	606	*
100,280	102,070	486	500	514	528	541	555	569	583	*
102,070	103,890	463	476	490	504	518	531	545	559	*
103,890	105,670	381	395	409	422	436	450	464	477	*
105,670	107,490	356	370	384	398	411	425	439	453	*
107,490	109,270	302	314	327	339	352	364	377	389	*
109,270	111,830	274	287	299	312	324	337	349	362	*
111,830	112,840	252	265	277	290	302	315	327	340	*
112,840	114,630	235	247	260	272	285	297	310	322	*
114,630	116,180	214	226	239	251	264	276	289	301	*
116,180	and up	0	0	0	0	0	0	0	0	0

* Use the Homeowner's Refund Worksheet to the right.

Homeowners Refund Worksheet

For household incomes of $5,380 or more with property tax of $3,500 or more

1. Amount from line 21 . . . . _____

2. Total household income from line 15 . . . . _____

3. Enter the decimal number for this step from the table below . . . . _____

4. Multiply step 2 by step 3 . . . . _____

5. Subtract step 4 from step 1 *(if result is zero or less,* **STOP HERE;** *you are not eligible for a refund)* . . . . _____

6. Enter the decimal number for this step from the table below . . . . _____

7. Multiply step 5 by step 6 . . . . _____

8. Enter the amount for this step from the table below . . . _____

9. Amount from step 7 or step 8, whichever is less. Enter here and on line 22 . . . _____

Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	Enter on: step 3	step 6	step 8
$5,380	$7,180	0.013	0.80	2,840
7,180	8,950	0.014	0.80	2,840
8,950	12,550	0.015	0.80	2,840
12,550	14,320	0.016	0.80	2,840
14,320	16,130	0.017	0.80	2,840
16,130	17,920	0.018	0.80	2,840
17,920	19,690	0.019	0.75	2,840
19,690	25,080	0.020	0.75	2,840
25,080	30,460	0.020	0.70	2,840
30,460	42,980	0.020	0.65	2,840
42,980	62,680	0.020	0.65	2,300
62,680	71,640	0.020	0.60	2,010
71,640	80,600	0.021	0.60	1,660
80,600	89,550	0.022	0.60	1,490
89,550	98,510	0.023	0.60	1,300
98,510	103,890	0.024	0.55	1,100
103,890	107,490	0.025	0.55	910
107,490	111,830	0.025	0.50	750
111,830	116,180	0.025	0.50	550
116,180	and up	Not eligible		

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 . . . . **2** _____ %

3 Multiply step 1 by step 2. Enter the result here and on line 16 *(renter)* or line 19 *(homeowner)* . . . . **3** _____ .

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

For Homesteads with New Improvements and/or Expired Exclusions

1 Amount of new improvements/expired exclusions in the 2021 column
listed on your Statement(s) of Property Taxes Payable in 2021 . . . . **1** _____ .

2 Amount of Taxable Market Value in the 2021 column as listed on your
Statement(s) of Property Taxes Payable in 2021 . . . . **2** _____ .

3 Divide step 1 by step 2 and convert to a percentage *(round to the nearest whole percentage)*.
Enter the resulting percentage here and on line 27 . . . . **3** _____ %

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

Worksheet 4

For 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 *(if less than zero, enter 0)*. 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

Note: For Steps 1 through 5, only include the income the co-occupant received for the time they lived with you.

1   Federal adjusted gross income *(from line 1 of Form M1; See instructions if co-occupant did not file Form M1 or lived in the home for only part of the year)*. . . . . **1** _____

2   Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in step 1 above *(see instructions for Line 2 of Form M1PR)* . . . . **2** _____

3   Deduction for contributions to a retirement plan. . . . . **3** _____

4   Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and Minnesota Housing Support (formerly GRH). . **4** _____

5   Additional nontaxable income from line 20 of Schedule M1PR-AI *(see instructions for line 5 on page 8 for examples)* . . . . **5** _____

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)* . . . . **8** _____

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 Schedule 1 . . . . **10** _____

11   Subtraction from line 32 of Schedule M1NC, *Federal Adjustments (see instructions for Schedule M1NC)*. . . . . **11** _____

12   Add steps 7 through 11. . . . . **12** _____

13   Subtract step 12 from step 6 *(see instructions for this line below)* . . . . **13** _____

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.

The right side has vertical text

Minnesota Department of Revenue
Mail Station 0020, St. Paul, Minnesota 55145-0020