

2021

**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**

Contents	Page
Do I qualify?	2
Where's my refund?	3
How does the department protect my information?	3
How is my information used?	3
Getting Started	4
Completing the Top of the Return	5
Filing Situations for Renters	6
Filing Situations for Homeowners	7
Line Instructions	8-13
Other Property Tax Programs	14
Renters Refund Table	15-19
Homeowners Refund Table	20-29
Worksheets 1 — 4	30
Worksheet 5	31

Your 2021 return should be electronically filed, postmarked, or dropped off by August 15, 2022.

The final deadline to claim the 2021 refund is August 15, 2023.

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 \$57,000, 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

Do I qualify?

You may be eligible for a refund based on your household income (see pages 8 and 9) 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 \$64,920	\$2,280
A homeowner	Your total household income is less than \$119,790	\$2,930

Other Requirements

- **If you were a part-year resident of Minnesota during 2021:**
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, 2022
 - 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 2021 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 \$4,350 in 2021, 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 \$4,350
 - 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, 2021 and January 2, 2022
- Your net property tax on your homestead increased by more than 12% from 2021 to 2022
- 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 2022** that you receive in March 2022 to complete your 2021 return. Do not use your 2021 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, 2022. If you rented more than one unit during 2021, you must have a CRP for each unit. If your property owner or managing agent does not provide a CRP by March 1, 2022, 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 2021. You need this to calculate your refund. Your property owner or managing agent must give you a completed 2021 CRP no later than January 31, 2022. 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, 2022, 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 2021, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2022. 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, 2023. 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 2021:

- 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 2022 before applying for the 2021 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, 2025 to file an amended 2021 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

Important Tips

- Round the dollar amounts to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- Leave lines and unused boxes blank if they do not apply to you or if the amount is zero.
- Do not write extra numbers, symbols, or notes on your return, such as cents, dashes, decimal points, or dollar signs. Do not put a slash through the “0” (Ø) or “7” (7) or any other numbers.
- Enclose any explanations on a separate sheet unless you are instructed to write them on your return.
- Do not staple or tape any enclosures to your return. If you want to ensure your papers stay together, use a paperclip.

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 2021	X			
Owned and lived in a home on January 2, 2022		X		
Rented during 2021 and then owned and lived in your home on January 2, 2022	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, 2022, 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 2021 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.

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 2021 CRPs on line 16 of Form M1PR.
	are filing forms separately	Use your income for the entire year plus your spouse's income for the time you were married and living together. Do not include your spouse's 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 2021, but not on January 2, 2022	You must apply for the property tax refund only as a renter.
	you rented during 2021 and then owned and lived in your home on January 2, 2022	Follow the steps for both renters and homeowners. Include all of your 2021 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	<ul style="list-style-type: none"> • If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of Form M1PR. • If all of your costs were paid for by medical assistance (Medicaid), SSI, MSA, or Minnesota Housing Support, 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. <ol style="list-style-type: none"> 1 Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>. 2 Complete lines 1–17. 3 To determine line 18, complete the Worksheet for Line 18 on page 11. <p>If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 is not the same as on your federal return.</p>
rented out part of your home or used it for business	—	Use Worksheet 2 on page 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. <ol style="list-style-type: none"> 1 For each CRP, divide line 3 by the number of months you rented the unit. 2 Multiply that number by the number of months you actually lived in the unit. 3 Add the results from step 2 for each CRP. Enter this total on line 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 2021, 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 2021, 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 2022 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, 2022, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2022 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 2021, but not on January 2, 2022	You must apply for the property tax refund only as a renter.
	you rented during 2021 and then owned and lived in your home on January 2, 2022	Follow the steps for both renters and homeowners. Include all of your 2021 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 2022 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 2021 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2021 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 2021. 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. Note that beginning in tax year 2021, veteran’s disability compensation is no longer included in household income.

Common examples include:

- A positive amount on line 35 of Schedule M1NC, *Federal Adjustments* (Exclude the amount on Step 16 from “Worksheet for Line 32 – Social Security Income.”)
- 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 (do not include veterans 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, including amortized bond premiums paid
- 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

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

- 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 2021 for federal purposes

****To the extent not reported on Schedule M1NC.**

- IRA rollovers
- HSA funding distributions (distributions from a traditional IRA or a Roth IRA, made to an individual's Health Savings Account as a contribution)
- 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
- Veteran's disability compensation

Line 7 — Subtraction for those born before January 2, 1957 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2021. If you were not certified, you may still qualify as disabled if, during 2021, 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 \$4,350. 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	6,090
2	11,745
3	16,965
4	21,750
5	26,100

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 — Non-deductible Alimony Payments and COVID-Related IRA Distributions

Non-deductible alimony payments: Include on line 10 alimony payments you made which were non-deductible from line 19a of federal Schedule 1.

COVID-related IRA distributions: If you received COVID-related IRA distributions in 2020: You could choose to spread the distributions over three years on your income tax return. If you did this, enter the amount of these distributions included in your 2021 federal adjusted gross income.

For example, if you received a \$9,000 COVID-related distribution in 2020, you could report \$3,000 in income on your federal income tax return for each of 2020, 2021, and 2022. On your 2021 M1PR, you would put \$3,000 on this line.

Line 11 — Subtraction from Line 35 of Schedule M1NC, Federal Adjustments

If the amount on line 35 of Schedule M1NC, *Federal Adjustments*, is negative, enter as a positive amount on line 11, excluding the amount on Step 16 from “Worksheet for Line 32 – Social Security Income.”

Line 13

Renters: If line 13 is \$64,920 or more, you do not qualify for the renter’s refund. If line 13 is less than \$64,920, 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 \$119,790 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 2021, 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 2021: Enter the amount from line 3 of your CRP.

If you lived in two or more rental units during 2021: Complete the Worksheet for multiple CRPs 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.

Worksheet for Multiple CRPs

1. For each CRP, divide line 3 by the number of months you paid rent for the unit _____
2. Multiply step 1 by the number of months you lived in the unit. _____
3. Add the results from step 2 for each CRP _____
4. Combine the total of line 3 of all CRPs you received _____
5. Enter the lesser of Step 3 or Step 4 on line 16 of Form M1PR _____

Do not enter an amount on line 16 greater than the total amount of rent reported on all CRPs you received.

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.

Line Instructions (cont.)

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

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

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

Worksheet for Line 18

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

- 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 2021 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, 2022, 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 2022. 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 2021 to 2022, 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 Instructions (cont.)

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

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

Sign Your Return

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

Send Your Return to:

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

Return Authorization Checkbox

Check this box to authorize the department to discuss this return with the preparer or the third-party designee indicated on your federal return. This authority allows us to discuss with your preparer these items from this return: line item details; tax due on original and adjustments made during processing; penalty or interest due; documents received or sent like a tax order or bill; and dates and amounts of payments, credits, or refunds. The authority also allows your preparer to cancel direct deposit or debit payments and submit an abatement request.

The authority granted by a marked return checkbox is valid for one year after the due date for current original returns, or one year from the date the form was submitted for amended and noncurrent original returns.

Checking the box does **not** give your preparer or third-party designee the authority to sign any tax documents on your behalf, represent you at any audit or appeals conference, or discuss abatement progress. For these types of authorities, you must file Form REV184i, Individual or Sole Proprietor Power of Attorney, with the department.

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 2022 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	1,840	3	27	51	74	98	122	146	169	193	217	241	264	288	312	336
1,840	3,690	0	9	33	57	81	104	128	152	176	199	223	247	271	294	318
3,690	5,580	0	0	15	39	63	87	110	134	158	182	205	229	253	277	300
5,580	7,410	0	0	0	20	43	65	88	110	133	155	178	200	223	245	268
7,410	9,260	0	0	0	0	19	41	64	86	109	131	154	176	199	221	244
9,260	11,130	0	0	0	0	0	14	36	59	81	104	126	149	171	194	216
11,130	12,990	0	0	0	0	0	0	16	39	61	84	106	129	151	174	196
12,990	14,840	0	0	0	0	0	0	0	6	27	48	69	91	112	133	154
14,840	16,710	0	0	0	0	0	0	0	0	6	28	49	70	91	113	134
16,710	18,550	0	0	0	0	0	0	0	0	0	0	13	35	56	77	98
18,550	20,390	0	0	0	0	0	0	0	0	0	0	0	12	32	52	72
20,390	22,240	0	0	0	0	0	0	0	0	0	0	0	0	0	14	34
22,240	24,120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
24,120	25,970	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	1,840	359	383	407	431	454	478	502	526	549	573	597	621	644	668	
1,840	3,690	342	366	389	413	437	461	484	508	532	556	579	603	627	651	
3,690	5,580	324	348	372	395	419	443	467	490	514	538	562	585	609	633	
5,580	7,410	290	313	335	358	380	403	425	448	470	493	515	538	560	583	
7,410	9,260	266	289	311	334	356	379	401	424	446	469	491	514	536	559	
9,260	11,130	239	261	284	306	329	351	374	396	419	441	464	486	509	531	
11,130	12,990	219	241	264	286	309	331	354	376	399	421	444	466	489	511	
12,990	14,840	176	197	218	239	261	282	303	324	346	367	388	409	431	452	
14,840	16,710	155	176	198	219	240	261	283	304	325	346	368	389	410	431	
16,710	18,550	120	141	162	183	205	226	247	268	290	311	332	353	375	396	
18,550	20,390	92	112	132	152	172	192	212	232	252	272	292	312	332	352	
20,390	22,240	54	74	94	114	134	154	174	194	214	234	254	274	294	314	
22,240	24,120	32	52	72	92	112	132	152	172	192	212	232	252	272	292	
24,120	25,970	0	9	29	49	69	89	109	129	149	169	189	209	229	249	
25,970	27,820	0	0	0	4	23	41	60	79	98	116	135	154	173	191	
27,820	29,680	0	0	0	0	0	0	15	34	53	71	90	109	128	146	
29,680	31,540	0	0	0	0	0	0	0	9	27	46	65	84	102	121	
31,540	33,380	0	0	0	0	0	0	0	0	0	0	15	32	50	67	
33,380	35,230	0	0	0	0	0	0	0	0	0	0	0	0	1	18	
35,230	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:														
		\$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	1,840	692	716	739	763	787	811	834	858	882	906	929	953	977	1,001	
1,840	3,690	674	698	722	746	769	793	817	841	864	888	912	936	959	983	
3,690	5,580	657	680	704	728	752	775	799	823	847	870	894	918	942	965	
5,580	7,410	605	628	650	673	695	718	740	763	785	808	830	853	875	898	
7,410	9,260	581	604	626	649	671	694	716	739	761	784	806	829	851	874	
9,260	11,130	554	576	599	621	644	666	689	711	734	756	779	801	824	846	
11,130	12,990	534	556	579	601	624	646	669	691	714	736	759	781	804	826	
12,990	14,840	473	494	516	537	558	579	601	622	643	664	686	707	728	749	
14,840	16,710	453	474	495	516	538	559	580	601	623	644	665	686	708	729	
16,710	18,550	417	438	460	481	502	523	545	566	587	608	630	651	672	693	
18,550	20,390	372	392	412	432	452	472	492	512	532	552	572	592	612	632	
20,390	22,240	334	354	374	394	414	434	454	474	494	514	534	554	574	594	
22,240	24,120	312	332	352	372	392	412	432	452	472	492	512	532	552	572	
24,120	25,970	269	289	309	329	349	369	389	409	429	449	469	489	509	529	
25,970	27,820	210	229	248	266	285	304	323	341	360	379	398	416	435	454	

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:													
27,820	29,680	165	184	203	221	240	259	278	296	315	334	353	371	390	409
29,680	31,540	140	159	177	196	215	234	252	271	290	309	327	346	365	384
31,540	33,380	85	102	120	137	155	172	190	207	225	242	260	277	295	312
33,380	35,230	36	53	71	88	106	123	141	158	176	193	211	228	246	263
35,230	37,100	10	27	45	62	80	97	115	132	150	167	185	202	220	237
37,100	38,950	0	1	19	36	54	71	89	106	124	141	159	176	194	211
38,950	40,790	0	0	0	10	26	42	59	75	91	107	124	140	156	172
40,790	42,670	0	0	0	0	2	18	34	51	67	83	99	116	132	148
42,670	44,510	0	0	0	0	0	0	10	26	43	59	75	91	108	124
44,510	46,360	0	0	0	0	0	0	0	2	17	32	47	62	77	92
46,360	48,250	0	0	0	0	0	0	0	0	0	10	25	40	55	70
48,250	50,090	0	0	0	0	0	0	0	0	0	0	2	17	32	47
50,090	51,940	0	0	0	0	0	0	0	0	0	0	0	0	10	25
51,940	53,780	0	0	0	0	0	0	0	0	0	0	0	0	0	3
53,780	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	1,840	1,024	1,048	1,072	1,096	1,119	1,143	1,167	1,191	1,214	1,238	1,262	1,286	1,309	1,333
1,840	3,690	1,007	1,031	1,054	1,078	1,102	1,126	1,149	1,173	1,197	1,221	1,244	1,268	1,292	1,316
3,690	5,580	989	1,013	1,037	1,060	1,084	1,108	1,132	1,155	1,179	1,203	1,227	1,250	1,274	1,298
5,580	7,410	920	943	965	988	1,010	1,033	1,055	1,078	1,100	1,123	1,145	1,168	1,190	1,213
7,410	9,260	896	919	941	964	986	1,009	1,031	1,054	1,076	1,099	1,121	1,144	1,166	1,189
9,260	11,130	869	891	914	936	959	981	1,004	1,026	1,049	1,071	1,094	1,116	1,139	1,161
11,130	12,990	849	871	894	916	939	961	984	1,006	1,029	1,051	1,074	1,096	1,119	1,141
12,990	14,840	771	792	813	834	856	877	898	919	941	962	983	1,004	1,026	1,047
14,840	16,710	750	771	793	814	835	856	878	899	920	941	963	984	1,005	1,026
16,710	18,550	715	736	757	778	800	821	842	863	885	906	927	948	970	991
18,550	20,390	652	672	692	712	732	752	772	792	812	832	852	872	892	912
20,390	22,240	614	634	654	674	694	714	734	754	774	794	814	834	854	874
22,240	24,120	592	612	632	652	672	692	712	732	752	772	792	812	832	852
24,120	25,970	549	569	589	609	629	649	669	689	709	729	749	769	789	809
25,970	27,820	473	491	510	529	548	566	585	604	623	641	660	679	698	716
27,820	29,680	428	446	465	484	503	521	540	559	578	596	615	634	653	671
29,680	31,540	402	421	440	459	477	496	515	534	552	571	590	609	627	646
31,540	33,380	330	347	365	382	400	417	435	452	470	487	505	522	540	557
33,380	35,230	281	298	316	333	351	368	386	403	421	438	456	473	491	508
35,230	37,100	255	272	290	307	325	342	360	377	395	412	430	447	465	482
37,100	38,950	229	246	264	281	299	316	334	351	369	386	404	421	439	456
38,950	40,790	189	205	221	237	254	270	286	302	319	335	351	367	384	400
40,790	42,670	164	181	197	213	229	246	262	278	294	311	327	343	359	376
42,670	44,510	140	156	173	189	205	221	238	254	270	286	303	319	335	351
44,510	46,360	107	122	137	152	167	182	197	212	227	242	257	272	287	302
46,360	48,250	85	100	115	130	145	160	175	190	205	220	235	250	265	280
48,250	50,090	62	77	92	107	122	137	152	167	182	197	212	227	242	257
50,090	51,940	40	55	70	85	100	115	130	145	160	175	190	205	220	235
51,940	53,780	17	30	44	58	72	85	99	113	127	140	154	168	182	195
53,780	55,650	0	10	24	38	51	65	79	93	106	120	134	148	161	175
55,650	57,510	0	0	3	17	31	44	58	72	86	99	113	127	141	154
57,510	59,350	0	0	0	0	9	22	34	47	59	72	84	97	109	122
59,350	61,220	0	0	0	0	0	3	16	28	41	53	66	78	91	103
61,220	63,070	0	0	0	0	0	0	0	10	22	35	47	60	72	85
63,070	64,920	0	0	0	0	0	0	0	0	4	16	29	41	54	66
64,920	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	1,840	1,357	1,381	1,404	1,428	1,452	1,476	1,499	1,523	1,547	1,571	1,594	1,618	1,642	1,666
1,840	3,690	1,339	1,363	1,387	1,411	1,434	1,458	1,482	1,506	1,529	1,553	1,577	1,601	1,624	1,648
3,690	5,580	1,322	1,345	1,369	1,393	1,417	1,440	1,464	1,488	1,512	1,535	1,559	1,583	1,607	1,630
5,580	7,410	1,235	1,258	1,280	1,303	1,325	1,348	1,370	1,393	1,415	1,438	1,460	1,483	1,505	1,528
7,410	9,260	1,211	1,234	1,256	1,279	1,301	1,324	1,346	1,369	1,391	1,414	1,436	1,459	1,481	1,504
9,260	11,130	1,184	1,206	1,229	1,251	1,274	1,296	1,319	1,341	1,364	1,386	1,409	1,431	1,454	1,476
11,130	12,990	1,164	1,186	1,209	1,231	1,254	1,276	1,299	1,321	1,344	1,366	1,389	1,411	1,434	1,456
12,990	14,840	1,068	1,089	1,111	1,132	1,153	1,174	1,196	1,217	1,238	1,259	1,281	1,302	1,323	1,344
14,840	16,710	1,048	1,069	1,090	1,111	1,133	1,154	1,175	1,196	1,218	1,239	1,260	1,281	1,303	1,324
16,710	18,550	1,012	1,033	1,055	1,076	1,097	1,118	1,140	1,161	1,182	1,203	1,225	1,246	1,267	1,288
18,550	20,390	932	952	972	992	1,012	1,032	1,052	1,072	1,092	1,112	1,132	1,152	1,172	1,192
20,390	22,240	894	914	934	954	974	994	1,014	1,034	1,054	1,074	1,094	1,114	1,134	1,154
22,240	24,120	872	892	912	932	952	972	992	1,012	1,032	1,052	1,072	1,092	1,112	1,132
24,120	25,970	829	849	869	889	909	929	949	969	989	1,009	1,029	1,049	1,069	1,089
25,970	27,820	735	754	773	791	810	829	848	866	885	904	923	941	960	979
27,820	29,680	690	709	728	746	765	784	803	821	840	859	878	896	915	934
29,680	31,540	665	684	702	721	740	759	777	796	815	834	852	871	890	909
31,540	33,380	575	592	610	627	645	662	680	697	715	732	750	767	785	802
33,380	35,230	526	543	561	578	596	613	631	648	666	683	701	718	736	753
35,230	37,100	500	517	535	552	570	587	605	622	640	657	675	692	710	727
37,100	38,950	474	491	509	526	544	561	579	596	614	631	649	666	684	701
38,950	40,790	416	432	449	465	481	497	514	530	546	562	579	595	611	627
40,790	42,670	392	408	424	441	457	473	489	506	522	538	554	571	587	603
42,670	44,510	368	384	400	416	433	449	465	481	498	514	530	546	563	579
44,510	46,360	317	332	347	362	377	392	407	422	437	452	467	482	497	512
46,360	48,250	295	310	325	340	355	370	385	400	415	430	445	460	475	490
48,250	50,090	272	287	302	317	332	347	362	377	392	407	422	437	452	467
50,090	51,940	250	265	280	295	310	325	340	355	370	385	400	415	430	445
51,940	53,780	209	223	237	250	264	278	292	305	319	333	347	360	374	388
53,780	55,650	189	203	216	230	244	258	271	285	299	313	326	340	354	368
55,650	57,510	168	182	196	209	223	237	251	264	278	292	306	319	333	347
57,510	59,350	134	147	159	172	184	197	209	222	234	247	259	272	284	297
59,350	61,220	116	128	141	153	166	178	191	203	216	228	241	253	266	278
61,220	63,070	97	110	122	135	147	160	172	185	197	210	222	235	247	260
63,070	64,920	79	91	104	116	129	141	154	166	179	191	204	216	220	220
64,920	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	1,840	1,689	1,713	1,737	1,761	1,784	1,808	1,832	1,856	1,879
1,840	3,690	1,672	1,696	1,719	1,743	1,767	1,791	1,814	1,838	1,862
3,690	5,580	1,654	1,678	1,702	1,725	1,749	1,773	1,797	1,820	1,844
5,580	7,410	1,550	1,573	1,595	1,618	1,640	1,663	1,685	1,708	1,730
7,410	9,260	1,526	1,549	1,571	1,594	1,616	1,639	1,661	1,684	1,706
9,260	11,130	1,499	1,521	1,544	1,566	1,589	1,611	1,634	1,656	1,679
11,130	12,990	1,479	1,501	1,524	1,546	1,569	1,591	1,614	1,636	1,659
12,990	14,840	1,366	1,387	1,408	1,429	1,451	1,472	1,493	1,514	1,536
14,840	16,710	1,345	1,366	1,388	1,409	1,430	1,451	1,473	1,494	1,515
16,710	18,550	1,310	1,331	1,352	1,373	1,395	1,416	1,437	1,458	1,480
18,550	20,390	1,212	1,232	1,252	1,272	1,292	1,312	1,332	1,352	1,372
20,390	22,240	1,174	1,194	1,214	1,234	1,254	1,274	1,294	1,314	1,334
22,240	24,120	1,152	1,172	1,192	1,212	1,232	1,252	1,272	1,292	1,312
24,120	25,970	1,109	1,129	1,149	1,169	1,189	1,209	1,229	1,249	1,269
25,970	27,820	998	1,016	1,035	1,054	1,073	1,091	1,110	1,129	1,148
27,820	29,680	953	971	990	1,009	1,028	1,046	1,065	1,084	1,103
29,680	31,540	927	946	965	984	1,002	1,021	1,040	1,059	1,077
31,540	33,380	820	837	855	872	890	907	925	942	960
33,380	35,230	771	788	806	823	841	858	876	893	911
35,230	37,100	745	762	780	797	815	832	850	867	885
37,100	38,950	719	736	754	771	789	806	824	841	859

Continued

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:								
38,950	40,790	644	660	676	692	709	725	741	757	774
40,790	42,670	619	636	652	668	684	701	717	733	749
42,670	44,510	595	611	628	644	660	676	693	709	725
44,510	46,360	527	542	557	572	587	602	617	632	647
46,360	48,250	505	520	535	550	565	580	595	610	625
48,250	50,090	482	497	512	527	542	557	572	587	602
50,090	51,940	460	475	490	505	520	535	550	565	580
51,940	53,780	402	415	429	443	457	470	484	498	512
53,780	55,650	381	395	409	423	436	450	464	478	491
55,650	57,510	361	374	388	402	416	429	443	457	471
57,510	59,350	309	322	334	347	359	372	384	397	409
59,350	61,220	291	303	316	328	341	353	366	378	391
61,220	63,070	272	285	297	310	322	335	347	360	372
63,070	64,920	220	220	220	220	220	220	220	220	220
64,920	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	1,840	1,903	1,927	1,951	1,974	1,998	2,022	2,046	2,069	2,093	2,117
1,840	3,690	1,886	1,909	1,933	1,957	1,981	2,004	2,028	2,052	2,076	2,099
3,690	5,580	1,868	1,892	1,915	1,939	1,963	1,987	2,010	2,034	2,058	2,082
5,580	7,410	1,753	1,775	1,798	1,820	1,843	1,865	1,888	1,910	1,933	1,955
7,410	9,260	1,729	1,751	1,774	1,796	1,819	1,841	1,864	1,886	1,909	1,931
9,260	11,130	1,701	1,724	1,746	1,769	1,791	1,814	1,836	1,859	1,881	1,904
11,130	12,990	1,681	1,704	1,726	1,749	1,771	1,794	1,816	1,839	1,861	1,884
12,990	14,840	1,557	1,578	1,599	1,621	1,642	1,663	1,684	1,706	1,727	1,748
14,840	16,710	1,536	1,558	1,579	1,600	1,621	1,643	1,664	1,685	1,706	1,728
16,710	18,550	1,501	1,522	1,543	1,565	1,586	1,607	1,628	1,650	1,671	1,692
18,550	20,390	1,392	1,412	1,432	1,452	1,472	1,492	1,512	1,532	1,552	1,572
20,390	22,240	1,354	1,374	1,394	1,414	1,434	1,454	1,474	1,494	1,514	1,534
22,240	24,120	1,332	1,352	1,372	1,392	1,412	1,432	1,452	1,472	1,492	1,512
24,120	25,970	1,289	1,309	1,329	1,349	1,369	1,389	1,409	1,429	1,449	1,469
25,970	27,820	1,166	1,185	1,204	1,223	1,241	1,260	1,279	1,298	1,316	1,335
27,820	29,680	1,121	1,140	1,159	1,178	1,196	1,215	1,234	1,253	1,271	1,290
29,680	31,540	1,096	1,115	1,134	1,152	1,171	1,190	1,209	1,227	1,246	1,265
31,540	33,380	977	995	1,012	1,030	1,047	1,065	1,082	1,100	1,117	1,135
33,380	35,230	928	946	963	981	998	1,016	1,033	1,051	1,068	1,086
35,230	37,100	902	920	937	955	972	990	1,007	1,025	1,042	1,060
37,100	38,950	876	894	911	929	946	964	981	999	1,016	1,034
38,950	40,790	790	806	822	839	855	871	887	904	920	936
40,790	42,670	766	782	798	814	831	847	863	879	896	912
42,670	44,510	741	758	774	790	806	823	839	855	871	888
44,510	46,360	662	677	692	707	722	737	752	767	782	797
46,360	48,250	640	655	670	685	700	715	730	745	760	775
48,250	50,090	617	632	647	662	677	692	707	722	737	752
50,090	51,940	595	610	625	640	655	670	685	700	715	730
51,940	53,780	525	539	553	567	580	594	608	622	635	649
53,780	55,650	505	519	533	546	560	574	588	601	615	629
55,650	57,510	484	498	512	526	539	553	567	581	594	608
57,510	59,350	422	434	447	459	472	484	497	509	522	534
59,350	61,220	403	416	428	441	453	466	478	491	503	516
61,220	63,070	385	397	410	422	435	447	460	472	485	497
63,070	64,920	220	220	220	220	220	220	220	220	220	220
64,920	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	1,840	2,141	2,164	2,188	2,212	2,236	2,259	2,280	2,280	2,280	2,280	2,280
1,840	3,690	2,123	2,147	2,171	2,194	2,218	2,242	2,266	2,280	2,280	2,280	2,280
3,690	5,580	2,105	2,129	2,153	2,177	2,200	2,224	2,248	2,272	2,280	2,280	2,280
5,580	7,410	1,978	2,000	2,023	2,045	2,068	2,090	2,113	2,135	2,158	2,180	*
7,410	9,260	1,954	1,976	1,999	2,021	2,044	2,066	2,089	2,111	2,134	2,156	*
9,260	11,130	1,926	1,949	1,971	1,994	2,016	2,039	2,061	2,084	2,106	2,129	*
11,130	12,990	1,906	1,929	1,951	1,974	1,996	2,019	2,041	2,064	2,086	2,109	*
12,990	14,840	1,769	1,791	1,812	1,833	1,854	1,876	1,897	1,918	1,939	1,961	*
14,840	16,710	1,749	1,770	1,791	1,813	1,834	1,855	1,876	1,898	1,919	1,940	*
16,710	18,550	1,713	1,735	1,756	1,777	1,798	1,820	1,841	1,862	1,883	1,905	*
18,550	20,390	1,592	1,612	1,632	1,652	1,672	1,692	1,712	1,732	1,752	1,772	*
20,390	22,240	1,554	1,574	1,594	1,614	1,634	1,654	1,674	1,694	1,714	1,734	*
22,240	24,120	1,532	1,552	1,572	1,592	1,612	1,632	1,652	1,672	1,692	1,712	*
24,120	25,970	1,489	1,509	1,529	1,549	1,569	1,589	1,609	1,629	1,649	1,669	*
25,970	27,820	1,354	1,373	1,391	1,410	1,429	1,448	1,466	1,485	1,504	1,523	*
27,820	29,680	1,309	1,328	1,346	1,365	1,384	1,403	1,421	1,440	1,459	1,478	*
29,680	31,540	1,284	1,302	1,321	1,340	1,359	1,377	1,396	1,415	1,434	1,452	*
31,540	33,380	1,152	1,170	1,187	1,205	1,222	1,240	1,257	1,275	1,292	1,310	*
33,380	35,230	1,103	1,121	1,138	1,156	1,173	1,191	1,208	1,226	1,243	1,261	*
35,230	37,100	1,077	1,095	1,112	1,130	1,147	1,165	1,182	1,200	1,217	1,235	*
37,100	38,950	1,051	1,069	1,086	1,104	1,121	1,139	1,156	1,174	1,191	1,209	*
38,950	40,790	952	969	985	1,001	1,017	1,034	1,050	1,066	1,082	1,099	*
40,790	42,670	928	944	961	977	993	1,009	1,026	1,042	1,058	1,074	*
42,670	44,510	904	920	936	953	969	985	1,001	1,018	1,034	1,050	*
44,510	46,360	812	827	842	857	872	887	902	917	932	947	*
46,360	48,250	790	805	820	835	850	865	880	895	910	925	*
48,250	50,090	767	782	797	812	827	842	857	872	887	902	*
50,090	51,940	745	760	775	790	805	820	835	850	865	880	*
51,940	53,780	663	677	690	704	718	732	745	759	773	787	*
53,780	55,650	643	656	670	684	698	711	725	739	753	766	*
55,650	57,510	622	636	649	663	677	691	704	718	732	746	*
57,510	59,350	547	559	572	584	597	609	622	634	647	659	*
59,350	61,220	528	541	553	566	578	591	603	616	628	641	*
61,220	63,070	510	522	535	547	560	570	570	570	570	570	570
63,070	64,920	220	220	220	220	220	220	220	220	220	220	220
64,920	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 \$5,580 or more with line 17 equal to or greater than \$2,500

- Amount from line 17
- Total household income from line 13
- Decimal number for this step from the table to the right
- Multiply step 2 by step 3
- Subtract step 4 from step 1 (if result is zero or less, STOP HERE; you are not eligible for a refund)
- Decimal number for this step from the table to the right
- Multiply step 5 by step 6
- Amount for this step from the table to the right
- 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
5,580	7,410	0.010	0.90	2,280
7,410	9,260	0.011	0.90	2,210
9,260	12,990	0.012	0.90	2,160
12,990	16,710	0.013	0.85	2,100
16,710	18,550	0.014	0.85	2,040
18,550	20,390	0.014	0.80	1,990
20,390	24,120	0.015	0.80	1,930
24,120	25,970	0.016	0.80	1,870
25,970	27,820	0.017	0.75	1,870
27,820	31,540	0.018	0.75	1,870
31,540	33,380	0.019	0.70	1,870
33,380	38,950	0.020	0.70	1,870
38,950	44,510	0.020	0.65	1,870
44,510	51,940	0.020	0.60	1,870
51,940	53,780	0.020	0.55	1,700
53,780	55,650	0.020	0.55	1,540
55,650	57,510	0.020	0.55	1,300
57,510	59,350	0.020	0.50	1,130
59,350	61,220	0.020	0.50	1,030
61,220	63,070	0.020	0.50	570
63,070	64,920	0.020	0.50	220
64,920	and up			not eligible

Homestead Credit Refund (for Homeowners) Table

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:											
at least	but less than	25	50	75	100	125	150	175	200	225	250	275	300
		your homestead credit refund is:											
0	1,840	3	24	45	67	88	109	130	152	173	194	215	237
1,840	3,660	0	6	27	49	70	91	112	134	155	176	197	219
3,660	5,550	0	0	6	27	49	70	91	112	134	155	176	197
5,550	7,400	0	0	0	3	23	43	63	83	103	123	143	163
7,400	9,230	0	0	0	0	0	17	37	57	77	97	117	137
9,230	11,080	0	0	0	0	0	0	8	28	48	68	88	108
11,080	12,940	0	0	0	0	0	0	0	6	26	46	66	86
12,940	14,770	0	0	0	0	0	0	0	0	0	13	33	53
14,770	16,630	0	0	0	0	0	0	0	0	0	0	0	16
16,630	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:											
at least	but less than	325	350	375	400	425	450	475	500	525	550	575	600
		your homestead credit refund is:											
0	1,840	258	279	300	322	343	364	385	407	428	449	470	492
1,840	3,660	240	261	282	304	325	346	367	389	410	431	452	474
3,660	5,550	219	240	261	282	304	325	346	367	389	410	431	452
5,550	7,400	183	203	223	243	263	283	303	323	343	363	383	403
7,400	9,230	157	177	197	217	237	257	277	297	317	337	357	377
9,230	11,080	128	148	168	188	208	228	248	268	288	308	328	348
11,080	12,940	106	126	146	166	186	206	226	246	266	286	306	326
12,940	14,770	73	93	113	133	153	173	193	213	233	253	273	293
14,770	16,630	36	56	76	96	116	136	156	176	196	216	236	256
16,630	18,470	0	17	37	57	77	97	117	137	157	177	197	217
18,470	20,310	0	0	0	14	33	52	71	89	108	127	146	164
20,310	22,180	0	0	0	0	0	9	28	47	66	84	103	122
22,180	24,020	0	0	0	0	0	0	0	19	38	57	75	94
24,020	25,860	0	0	0	0	0	0	0	0	10	29	48	67
25,860	27,710	0	0	0	0	0	0	0	0	0	1	19	36
27,710	29,560	0	0	0	0	0	0	0	0	0	0	0	10
29,560	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:											
at least	but less than	625	650	675	700	725	750	775	800	825	850	875	900
		your homestead credit refund is:											
0	1,840	513	534	555	577	598	619	640	662	683	704	725	747
1,840	3,660	495	516	537	559	580	601	622	644	665	686	707	729
3,660	5,550	474	495	516	537	559	580	601	622	644	665	686	707
5,550	7,400	423	443	463	483	503	523	543	563	583	603	623	643
7,400	9,230	397	417	437	457	477	497	517	537	557	577	597	617
9,230	11,080	368	388	408	428	448	468	488	508	528	548	568	588
11,080	12,940	346	366	386	406	426	446	466	486	506	526	546	566
12,940	14,770	313	333	353	373	393	413	433	453	473	493	513	533
14,770	16,630	276	296	316	336	356	376	396	416	436	456	476	496
16,630	18,470	237	257	277	297	317	337	357	377	397	417	437	457
18,470	20,310	183	202	221	239	258	277	296	314	333	352	371	389
20,310	22,180	141	159	178	197	216	234	253	272	291	309	328	347
22,180	24,020	113	132	150	169	188	207	225	244	263	282	300	319
24,020	25,860	85	104	123	142	160	179	198	217	235	254	273	292
25,860	27,710	54	71	89	106	124	141	159	176	194	211	229	246
27,710	29,560	28	45	63	80	98	115	133	150	168	185	203	220
29,560	31,410	2	19	37	54	72	89	107	124	142	159	177	194
31,410	33,220	0	0	11	27	43	59	76	92	108	124	141	157
33,220	35,060	0	0	0	3	19	36	52	68	84	101	117	133
35,060	36,910	0	0	0	0	0	12	28	44	60	77	93	109
36,910	38,790	0	0	0	0	0	0	4	20	36	52	69	85
38,790	40,610	0	0	0	0	0	0	0	0	12	28	45	61
40,610	42,450	0	0	0	0	0	0	0	0	0	4	21	37
42,450	44,320	0	0	0	0	0	0	0	0	0	0	0	13
44,320	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	1,840	768	789	810	832	853	874	895	917	938	959	980	1,002
1,840	3,660	750	771	792	814	835	856	877	899	920	941	962	984
3,660	5,550	729	750	771	792	814	835	856	877	899	920	941	962
5,550	7,400	663	683	703	723	743	763	783	803	823	843	863	883
7,400	9,230	637	657	677	697	717	737	757	777	797	817	837	857
9,230	11,080	608	628	648	668	688	708	728	748	768	788	808	828
11,080	12,940	586	606	626	646	666	686	706	726	746	766	786	806
12,940	14,770	553	573	593	613	633	653	673	693	713	733	753	773
14,770	16,630	516	536	556	576	596	616	636	656	676	696	716	736
16,630	18,470	477	497	517	537	557	577	597	617	637	657	677	697
18,470	20,310	408	427	446	464	483	502	521	539	558	577	596	614
20,310	22,180	366	384	403	422	441	459	478	497	516	534	553	572
22,180	24,020	338	357	375	394	413	432	450	469	488	507	525	544
24,020	25,860	310	329	348	367	385	404	423	442	460	479	498	517
25,860	27,710	264	281	299	316	334	351	369	386	404	421	439	456
27,710	29,560	238	255	273	290	308	325	343	360	378	395	413	430
29,560	31,410	212	229	247	264	282	299	317	334	352	369	387	404
31,410	33,220	173	189	206	222	238	254	271	287	303	319	336	352
33,220	35,060	149	166	182	198	214	231	247	263	279	296	312	328
35,060	36,910	125	142	158	174	190	207	223	239	255	272	288	304
36,910	38,790	101	117	134	150	166	182	199	215	231	247	264	280
38,790	40,610	77	93	110	126	142	158	175	191	207	223	240	256
40,610	42,450	53	69	86	102	118	134	151	167	183	199	216	232
42,450	44,320	29	45	62	78	94	110	127	143	159	175	192	208
44,320	46,160	5	21	38	54	70	86	103	119	135	151	168	184
46,160	47,990	0	0	14	30	46	62	79	95	111	127	144	160
47,990	49,830	0	0	0	6	22	39	55	71	87	104	120	136
49,830	51,680	0	0	0	0	0	15	31	47	63	80	96	112
51,680	53,520	0	0	0	0	0	0	7	23	39	56	72	88
53,520	55,400	0	0	0	0	0	0	0	0	15	31	48	64
55,400	57,230	0	0	0	0	0	0	0	0	0	7	24	40
57,230	59,080	0	0	0	0	0	0	0	0	0	0	0	16
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	1,840	1,023	1,044	1,065	1,087	1,108	1,129	1,150	1,172	1,193	1,214	1,235	1,257
1,840	3,660	1,005	1,026	1,047	1,069	1,090	1,111	1,132	1,154	1,175	1,196	1,217	1,239
3,660	5,550	984	1,005	1,026	1,047	1,069	1,090	1,111	1,132	1,154	1,175	1,196	1,217
5,550	7,400	903	923	943	963	983	1,003	1,023	1,043	1,063	1,083	1,103	1,123
7,400	9,230	877	897	917	937	957	977	997	1,017	1,037	1,057	1,077	1,097
9,230	11,080	848	868	888	908	928	948	968	988	1,008	1,028	1,048	1,068
11,080	12,940	826	846	866	886	906	926	946	966	986	1,006	1,026	1,046
12,940	14,770	793	813	833	853	873	893	913	933	953	973	993	1,013
14,770	16,630	756	776	796	816	836	856	876	896	916	936	956	976
16,630	18,470	717	737	757	777	797	817	837	857	877	897	917	937
18,470	20,310	633	652	671	689	708	727	746	764	783	802	821	839
20,310	22,180	591	609	628	647	666	684	703	722	741	759	778	797
22,180	24,020	563	582	600	619	638	657	675	694	713	732	750	769
24,020	25,860	535	554	573	592	610	629	648	667	685	704	723	742
25,860	27,710	474	491	509	526	544	561	579	596	614	631	649	666
27,710	29,560	448	465	483	500	518	535	553	570	588	605	623	640
29,560	31,410	422	439	457	474	492	509	527	544	562	579	597	614
31,410	33,220	368	384	401	417	433	449	466	482	498	514	531	547
33,220	35,060	344	361	377	393	409	426	442	458	474	491	507	523
35,060	36,910	320	337	353	369	385	402	418	434	450	467	483	499
36,910	38,790	296	312	329	345	361	377	394	410	426	442	459	475
38,790	40,610	272	288	305	321	337	353	370	386	402	418	435	451
40,610	42,450	248	264	281	297	313	329	346	362	378	394	411	427
42,450	44,320	224	240	257	273	289	305	322	338	354	370	387	403
44,320	46,160	200	216	233	249	265	281	298	314	330	346	363	379
46,160	47,990	176	192	209	225	241	257	274	290	306	322	339	355
47,990	49,830	152	169	185	201	217	234	250	266	282	299	315	331
49,830	51,680	128	145	161	177	193	210	226	242	258	275	291	307
51,680	53,520	104	121	137	153	169	186	202	218	234	251	267	283
53,520	55,400	80	96	113	129	145	161	178	194	210	226	243	259
55,400	57,230	56	72	89	105	121	137	154	170	186	202	219	235
57,230	59,080	32	48	65	81	97	113	130	146	162	178	195	211
59,080	60,920	8	24	41	57	73	89	106	122	138	154	171	187
60,920	62,760	0	0	17	33	49	65	82	98	114	130	147	163
62,760	64,630	0	0	0	9	25	41	58	74	90	106	123	139
64,630	66,470	0	0	0	0	1	16	31	46	61	76	91	106
66,470	68,310	0	0	0	0	0	0	9	24	39	54	69	84
68,310	70,150	0	0	0	0	0	0	0	2	17	32	47	62
70,150	71,990	0	0	0	0	0	0	0	0	0	10	25	40
71,990	73,870	0	0	0	0	0	0	0	0	0	0	2	17
73,870	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:											
at least	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
		your homestead credit refund is:											
0	1,840	1,278	1,299	1,320	1,342	1,363	1,384	1,405	1,427	1,448	1,469	1,490	1,512
1,840	3,660	1,260	1,281	1,302	1,324	1,345	1,366	1,387	1,409	1,430	1,451	1,472	1,494
3,660	5,550	1,239	1,260	1,281	1,302	1,324	1,345	1,366	1,387	1,409	1,430	1,451	1,472
5,550	7,400	1,143	1,163	1,183	1,203	1,223	1,243	1,263	1,283	1,303	1,323	1,343	1,363
7,400	9,230	1,117	1,137	1,157	1,177	1,197	1,217	1,237	1,257	1,277	1,297	1,317	1,337
9,230	11,080	1,088	1,108	1,128	1,148	1,168	1,188	1,208	1,228	1,248	1,268	1,288	1,308
11,080	12,940	1,066	1,086	1,106	1,126	1,146	1,166	1,186	1,206	1,226	1,246	1,266	1,286
12,940	14,770	1,033	1,053	1,073	1,093	1,113	1,133	1,153	1,173	1,193	1,213	1,233	1,253
14,770	16,630	996	1,016	1,036	1,056	1,076	1,096	1,116	1,136	1,156	1,176	1,196	1,216
16,630	18,470	957	977	997	1,017	1,037	1,057	1,077	1,097	1,117	1,137	1,157	1,177
18,470	20,310	858	877	896	914	933	952	971	989	1,008	1,027	1,046	1,064
20,310	22,180	816	834	853	872	891	909	928	947	966	984	1,003	1,022
22,180	24,020	788	807	825	844	863	882	900	919	938	957	975	994
24,020	25,860	760	779	798	817	835	854	873	892	910	929	948	967
25,860	27,710	684	701	719	736	754	771	789	806	824	841	859	876
27,710	29,560	658	675	693	710	728	745	763	780	798	815	833	850
29,560	31,410	632	649	667	684	702	719	737	754	772	789	807	824
31,410	33,220	563	579	596	612	628	644	661	677	693	709	726	742
33,220	35,060	539	556	572	588	604	621	637	653	669	686	702	718
35,060	36,910	515	532	548	564	580	597	613	629	645	662	678	694
36,910	38,790	491	507	524	540	556	572	589	605	621	637	654	670
38,790	40,610	467	483	500	516	532	548	565	581	597	613	630	646
40,610	42,450	443	459	476	492	508	524	541	557	573	589	606	622
42,450	44,320	419	435	452	468	484	500	517	533	549	565	582	598
44,320	46,160	395	411	428	444	460	476	493	509	525	541	558	574
46,160	47,990	371	387	404	420	436	452	469	485	501	517	534	550
47,990	49,830	347	364	380	396	412	429	445	461	477	494	510	526
49,830	51,680	323	340	356	372	388	405	421	437	453	470	486	502
51,680	53,520	299	316	332	348	364	381	397	413	429	446	462	478
53,520	55,400	275	291	308	324	340	356	373	389	405	421	438	454
55,400	57,230	251	267	284	300	316	332	349	365	381	397	414	430
57,230	59,080	227	243	260	276	292	308	325	341	357	373	390	406
59,080	60,920	203	219	236	252	268	284	301	317	333	349	366	382
60,920	62,760	179	195	212	228	244	260	277	293	309	325	342	358
62,760	64,630	155	171	188	204	220	236	253	269	285	301	318	334
64,630	66,470	121	136	151	166	181	196	211	226	241	256	271	286
66,470	68,310	99	114	129	144	159	174	189	204	219	234	249	264
68,310	70,150	77	92	107	122	137	152	167	182	197	212	227	242
70,150	71,990	55	70	85	100	115	130	145	160	175	190	205	220
71,990	73,870	32	47	62	77	92	107	122	137	152	167	182	197
73,870	75,700	0	0	0	10	25	40	55	70	85	100	115	130
75,700	77,540	0	0	0	0	2	17	32	47	62	77	92	107
77,540	79,380	0	0	0	0	0	0	9	24	39	54	69	84
79,380	81,220	0	0	0	0	0	0	0	1	16	31	46	61
81,220	83,110	0	0	0	0	0	0	0	0	0	7	22	37
83,110	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:											
at least	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
		your homestead credit refund is:											
0	1,840	1,533	1,554	1,575	1,597	1,618	1,639	1,660	1,682	1,703	1,724	1,745	1,767
1,840	3,660	1,515	1,536	1,557	1,579	1,600	1,621	1,642	1,664	1,685	1,706	1,727	1,749
3,660	5,550	1,494	1,515	1,536	1,557	1,579	1,600	1,621	1,642	1,664	1,685	1,706	1,727
5,550	7,400	1,383	1,403	1,423	1,443	1,463	1,483	1,503	1,523	1,543	1,563	1,583	1,603
7,400	9,230	1,357	1,377	1,397	1,417	1,437	1,457	1,477	1,497	1,517	1,537	1,557	1,577
9,230	11,080	1,328	1,348	1,368	1,388	1,408	1,428	1,448	1,468	1,488	1,508	1,528	1,548
11,080	12,940	1,306	1,326	1,346	1,366	1,386	1,406	1,426	1,446	1,466	1,486	1,506	1,526
12,940	14,770	1,273	1,293	1,313	1,333	1,353	1,373	1,393	1,413	1,433	1,453	1,473	1,493
14,770	16,630	1,236	1,256	1,276	1,296	1,316	1,336	1,356	1,376	1,396	1,416	1,436	1,456
16,630	18,470	1,197	1,217	1,237	1,257	1,277	1,297	1,317	1,337	1,357	1,377	1,397	1,417
18,470	20,310	1,083	1,102	1,121	1,139	1,158	1,177	1,196	1,214	1,233	1,252	1,271	1,289
20,310	22,180	1,041	1,059	1,078	1,097	1,116	1,134	1,153	1,172	1,191	1,209	1,228	1,247
22,180	24,020	1,013	1,032	1,050	1,069	1,088	1,107	1,125	1,144	1,163	1,182	1,200	1,219
24,020	25,860	985	1,004	1,023	1,042	1,060	1,079	1,098	1,117	1,135	1,154	1,173	1,192
25,860	27,710	894	911	929	946	964	981	999	1,016	1,034	1,051	1,069	1,086
27,710	29,560	868	885	903	920	938	955	973	990	1,008	1,025	1,043	1,060
29,560	31,410	842	859	877	894	912	929	947	964	982	999	1,017	1,034
31,410	33,220	758	774	791	807	823	839	856	872	888	904	921	937
33,220	35,060	734	751	767	783	799	816	832	848	864	881	897	913
35,060	36,910	710	727	743	759	775	792	808	824	840	857	873	889
36,910	38,790	686	702	719	735	751	767	784	800	816	832	849	865
38,790	40,610	662	678	695	711	727	743	760	776	792	808	825	841
40,610	42,450	638	654	671	687	703	719	736	752	768	784	801	817
42,450	44,320	614	630	647	663	679	695	712	728	744	760	777	793
44,320	46,160	590	606	623	639	655	671	688	704	720	736	753	769
46,160	47,990	566	582	599	615	631	647	664	680	696	712	729	745
47,990	49,830	542	559	575	591	607	624	640	656	672	689	705	721
49,830	51,680	518	535	551	567	583	600	616	632	648	665	681	697
51,680	53,520	494	511	527	543	559	576	592	608	624	641	657	673
53,520	55,400	470	486	503	519	535	551	568	584	600	616	633	649
55,400	57,230	446	462	479	495	511	527	544	560	576	592	609	625
57,230	59,080	422	438	455	471	487	503	520	536	552	568	585	601
59,080	60,920	398	414	431	447	463	479	496	512	528	544	561	577
60,920	62,760	374	390	407	423	439	455	472	488	504	520	537	553
62,760	64,630	350	366	383	399	415	431	448	464	480	496	513	529
64,630	66,470	301	316	331	346	361	376	391	406	421	436	451	466
66,470	68,310	279	294	309	324	339	354	369	384	399	414	429	444
68,310	70,150	257	272	287	302	317	332	347	362	377	392	407	422
70,150	71,990	235	250	265	280	295	310	325	340	355	370	385	400
71,990	73,870	212	227	242	257	272	287	302	317	332	347	362	377
73,870	75,700	145	160	175	190	205	220	235	250	265	280	295	310
75,700	77,540	122	137	152	167	182	197	212	227	242	257	272	287
77,540	79,380	99	114	129	144	159	174	189	204	219	234	249	264
79,380	81,220	76	91	106	121	136	151	166	181	196	211	226	241
81,220	83,110	52	67	82	97	112	127	142	157	172	187	202	217
83,110	84,940	0	0	8	23	38	53	68	83	98	113	128	143
84,940	86,780	0	0	0	0	14	29	44	59	74	89	104	119
86,780	88,630	0	0	0	0	0	5	20	35	50	65	80	95
88,630	90,470	0	0	0	0	0	0	0	10	25	40	55	70
90,470	92,340	0	0	0	0	0	0	0	0	1	16	31	46
92,340	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:											
at least	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
		your homestead credit refund is:											
0	1,840	1,788	1,809	1,830	1,852	1,873	1,894	1,915	1,937	1,958	1,979	2,000	2,022
1,840	3,660	1,770	1,791	1,812	1,834	1,855	1,876	1,897	1,919	1,940	1,961	1,982	2,004
3,660	5,550	1,749	1,770	1,791	1,812	1,834	1,855	1,876	1,897	1,919	1,940	1,961	1,982
5,550	7,400	1,623	1,643	1,663	1,683	1,703	1,723	1,743	1,763	1,783	1,803	1,823	1,843
7,400	9,230	1,597	1,617	1,637	1,657	1,677	1,697	1,717	1,737	1,757	1,777	1,797	1,817
9,230	11,080	1,568	1,588	1,608	1,628	1,648	1,668	1,688	1,708	1,728	1,748	1,768	1,788
11,080	12,940	1,546	1,566	1,586	1,606	1,626	1,646	1,666	1,686	1,706	1,726	1,746	1,766
12,940	14,770	1,513	1,533	1,553	1,573	1,593	1,613	1,633	1,653	1,673	1,693	1,713	1,733
14,770	16,630	1,476	1,496	1,516	1,536	1,556	1,576	1,596	1,616	1,636	1,656	1,676	1,696
16,630	18,470	1,437	1,457	1,477	1,497	1,517	1,537	1,557	1,577	1,597	1,617	1,637	1,657
18,470	20,310	1,308	1,327	1,346	1,364	1,383	1,402	1,421	1,439	1,458	1,477	1,496	1,514
20,310	22,180	1,266	1,284	1,303	1,322	1,341	1,359	1,378	1,397	1,416	1,434	1,453	1,472
22,180	24,020	1,238	1,257	1,275	1,294	1,313	1,332	1,350	1,369	1,388	1,407	1,425	1,444
24,020	25,860	1,210	1,229	1,248	1,267	1,285	1,304	1,323	1,342	1,360	1,379	1,398	1,417
25,860	27,710	1,104	1,121	1,139	1,156	1,174	1,191	1,209	1,226	1,244	1,261	1,279	1,296
27,710	29,560	1,078	1,095	1,113	1,130	1,148	1,165	1,183	1,200	1,218	1,235	1,253	1,270
29,560	31,410	1,052	1,069	1,087	1,104	1,122	1,139	1,157	1,174	1,192	1,209	1,227	1,244
31,410	33,220	953	969	986	1,002	1,018	1,034	1,051	1,067	1,083	1,099	1,116	1,132
33,220	35,060	929	946	962	978	994	1,011	1,027	1,043	1,059	1,076	1,092	1,108
35,060	36,910	905	922	938	954	970	987	1,003	1,019	1,035	1,052	1,068	1,084
36,910	38,790	881	897	914	930	946	962	979	995	1,011	1,027	1,044	1,060
38,790	40,610	857	873	890	906	922	938	955	971	987	1,003	1,020	1,036
40,610	42,450	833	849	866	882	898	914	931	947	963	979	996	1,012
42,450	44,320	809	825	842	858	874	890	907	923	939	955	972	988
44,320	46,160	785	801	818	834	850	866	883	899	915	931	948	964
46,160	47,990	761	777	794	810	826	842	859	875	891	907	924	940
47,990	49,830	737	754	770	786	802	819	835	851	867	884	900	916
49,830	51,680	713	730	746	762	778	795	811	827	843	860	876	892
51,680	53,520	689	706	722	738	754	771	787	803	819	836	852	868
53,520	55,400	665	681	698	714	730	746	763	779	795	811	828	844
55,400	57,230	641	657	674	690	706	722	739	755	771	787	804	820
57,230	59,080	617	633	650	666	682	698	715	731	747	763	780	796
59,080	60,920	593	609	626	642	658	674	691	707	723	739	756	772
60,920	62,760	569	585	602	618	634	650	667	683	699	715	732	748
62,760	64,630	545	561	578	594	610	626	643	659	675	691	708	724
64,630	66,470	481	496	511	526	541	556	571	586	601	616	631	646
66,470	68,310	459	474	489	504	519	534	549	564	579	594	609	624
68,310	70,150	437	452	467	482	497	512	527	542	557	572	587	602
70,150	71,990	415	430	445	460	475	490	505	520	535	550	565	580
71,990	73,870	392	407	422	437	452	467	482	497	512	527	542	557
73,870	75,700	325	340	355	370	385	400	415	430	445	460	475	490
75,700	77,540	302	317	332	347	362	377	392	407	422	437	452	467
77,540	79,380	279	294	309	324	339	354	369	384	399	414	429	444
79,380	81,220	256	271	286	301	316	331	346	361	376	391	406	421
81,220	83,110	232	247	262	277	292	307	322	337	352	367	382	397
83,110	84,940	158	173	188	203	218	233	248	263	278	293	308	323
84,940	86,780	134	149	164	179	194	209	224	239	254	269	284	299
86,780	88,630	110	125	140	155	170	185	200	215	230	245	260	275
88,630	90,470	85	100	115	130	145	160	175	190	205	220	235	250
90,470	92,340	61	76	91	106	121	136	151	166	181	196	211	226
92,340	94,170	0	0	11	26	41	56	71	86	101	116	131	146
94,170	96,020	0	0	0	0	15	30	45	60	75	90	105	120
96,020	97,860	0	0	0	0	0	5	20	35	50	65	80	95
97,860	99,700	0	0	0	0	0	0	0	9	24	39	54	69
99,700	101,570	0	0	0	0	0	0	0	0	0	14	29	44
101,570	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	1,840	2,043	2,064	2,085	2,107	2,128	2,149	2,170	2,192	2,213	2,234	2,255	2,277
1,840	3,660	2,025	2,046	2,067	2,089	2,110	2,131	2,152	2,174	2,195	2,216	2,237	2,259
3,660	5,550	2,004	2,025	2,046	2,067	2,089	2,110	2,131	2,152	2,174	2,195	2,216	2,237
5,550	7,400	1,863	1,883	1,903	1,923	1,943	1,963	1,983	2,003	2,023	2,043	2,063	2,083
7,400	9,230	1,837	1,857	1,877	1,897	1,917	1,937	1,957	1,977	1,997	2,017	2,037	2,057
9,230	11,080	1,808	1,828	1,848	1,868	1,888	1,908	1,928	1,948	1,968	1,988	2,008	2,028
11,080	12,940	1,786	1,806	1,826	1,846	1,866	1,886	1,906	1,926	1,946	1,966	1,986	2,006
12,940	14,770	1,753	1,773	1,793	1,813	1,833	1,853	1,873	1,893	1,913	1,933	1,953	1,973
14,770	16,630	1,716	1,736	1,756	1,776	1,796	1,816	1,836	1,856	1,876	1,896	1,916	1,936
16,630	18,470	1,677	1,697	1,717	1,737	1,757	1,777	1,797	1,817	1,837	1,857	1,877	1,897
18,470	20,310	1,533	1,552	1,571	1,589	1,608	1,627	1,646	1,664	1,683	1,702	1,721	1,739
20,310	22,180	1,491	1,509	1,528	1,547	1,566	1,584	1,603	1,622	1,641	1,659	1,678	1,697
22,180	24,020	1,463	1,482	1,500	1,519	1,538	1,557	1,575	1,594	1,613	1,632	1,650	1,669
24,020	25,860	1,435	1,454	1,473	1,492	1,510	1,529	1,548	1,567	1,585	1,604	1,623	1,642
25,860	27,710	1,314	1,331	1,349	1,366	1,384	1,401	1,419	1,436	1,454	1,471	1,489	1,506
27,710	29,560	1,288	1,305	1,323	1,340	1,358	1,375	1,393	1,410	1,428	1,445	1,463	1,480
29,560	31,410	1,262	1,279	1,297	1,314	1,332	1,349	1,367	1,384	1,402	1,419	1,437	1,454
31,410	33,220	1,148	1,164	1,181	1,197	1,213	1,229	1,246	1,262	1,278	1,294	1,311	1,327
33,220	35,060	1,124	1,141	1,157	1,173	1,189	1,206	1,222	1,238	1,254	1,271	1,287	1,303
35,060	36,910	1,100	1,117	1,133	1,149	1,165	1,182	1,198	1,214	1,230	1,247	1,263	1,279
36,910	38,790	1,076	1,092	1,109	1,125	1,141	1,157	1,174	1,190	1,206	1,222	1,239	1,255
38,790	40,610	1,052	1,068	1,085	1,101	1,117	1,133	1,150	1,166	1,182	1,198	1,215	1,231
40,610	42,450	1,028	1,044	1,061	1,077	1,093	1,109	1,126	1,142	1,158	1,174	1,191	1,207
42,450	44,320	1,004	1,020	1,037	1,053	1,069	1,085	1,102	1,118	1,134	1,150	1,167	1,183
44,320	46,160	980	996	1,013	1,029	1,045	1,061	1,078	1,094	1,110	1,126	1,143	1,159
46,160	47,990	956	972	989	1,005	1,021	1,037	1,054	1,070	1,086	1,102	1,119	1,135
47,990	49,830	932	949	965	981	997	1,014	1,030	1,046	1,062	1,079	1,095	1,111
49,830	51,680	908	925	941	957	973	990	1,006	1,022	1,038	1,055	1,071	1,087
51,680	53,520	884	901	917	933	949	966	982	998	1,014	1,031	1,047	1,063
53,520	55,400	860	876	893	909	925	941	958	974	990	1,006	1,023	1,039
55,400	57,230	836	852	869	885	901	917	934	950	966	982	999	1,015
57,230	59,080	812	828	845	861	877	893	910	926	942	958	975	991
59,080	60,920	788	804	821	837	853	869	886	902	918	934	951	967
60,920	62,760	764	780	797	813	829	845	862	878	894	910	927	943
62,760	64,630	740	756	773	789	805	821	838	854	870	886	903	919
64,630	66,470	661	676	691	706	721	736	751	766	781	796	811	826
66,470	68,310	639	654	669	684	699	714	729	744	759	774	789	804
68,310	70,150	617	632	647	662	677	692	707	722	737	752	767	782
70,150	71,990	595	610	625	640	655	670	685	700	715	730	745	760
71,990	73,870	572	587	602	617	632	647	662	677	692	707	722	737
73,870	75,700	505	520	535	550	565	580	595	610	625	640	655	670
75,700	77,540	482	497	512	527	542	557	572	587	602	617	632	647
77,540	79,380	459	474	489	504	519	534	549	564	579	594	609	624
79,380	81,220	436	451	466	481	496	511	526	541	556	571	586	601
81,220	83,110	412	427	442	457	472	487	502	517	532	547	562	577
83,110	84,940	338	353	368	383	398	413	428	443	458	473	488	503
84,940	86,780	314	329	344	359	374	389	404	419	434	449	464	479
86,780	88,630	290	305	320	335	350	365	380	395	410	425	440	455
88,630	90,470	265	280	295	310	325	340	355	370	385	400	415	430
90,470	92,340	241	256	271	286	301	316	331	346	361	376	391	406
92,340	94,170	161	176	191	206	221	236	251	266	281	296	311	326
94,170	96,020	135	150	165	180	195	210	225	240	255	270	285	300
96,020	97,860	110	125	140	155	170	185	200	215	230	245	260	275
97,860	99,700	84	99	114	129	144	159	174	189	204	219	234	249
99,700	101,570	59	74	89	104	119	134	149	164	179	194	209	224
101,570	103,410	0	0	2	15	29	43	57	70	84	98	112	125
103,410	105,250	0	0	0	0	5	18	32	46	60	73	87	101
105,250	107,120	0	0	0	0	0	0	8	21	35	49	63	76
107,120	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:											
at least	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
		your homestead credit refund is:											
0	1,840	2,298	2,319	2,340	2,362	2,383	2,404	2,425	2,447	2,468	2,489	2,510	2,532
1,840	3,660	2,280	2,301	2,322	2,344	2,365	2,386	2,407	2,429	2,450	2,471	2,492	2,514
3,660	5,550	2,259	2,280	2,301	2,322	2,344	2,365	2,386	2,407	2,429	2,450	2,471	2,492
5,550	7,400	2,103	2,123	2,143	2,163	2,183	2,203	2,223	2,243	2,263	2,283	2,303	2,323
7,400	9,230	2,077	2,097	2,117	2,137	2,157	2,177	2,197	2,217	2,237	2,257	2,277	2,297
9,230	11,080	2,048	2,068	2,088	2,108	2,128	2,148	2,168	2,188	2,208	2,228	2,248	2,268
11,080	12,940	2,026	2,046	2,066	2,086	2,106	2,126	2,146	2,166	2,186	2,206	2,226	2,246
12,940	14,770	1,993	2,013	2,033	2,053	2,073	2,093	2,113	2,133	2,153	2,173	2,193	2,213
14,770	16,630	1,956	1,976	1,996	2,016	2,036	2,056	2,076	2,096	2,116	2,136	2,156	2,176
16,630	18,470	1,917	1,937	1,957	1,977	1,997	2,017	2,037	2,057	2,077	2,097	2,117	2,137
18,470	20,310	1,758	1,777	1,796	1,814	1,833	1,852	1,871	1,889	1,908	1,927	1,946	1,964
20,310	22,180	1,716	1,734	1,753	1,772	1,791	1,809	1,828	1,847	1,866	1,884	1,903	1,922
22,180	24,020	1,688	1,707	1,725	1,744	1,763	1,782	1,800	1,819	1,838	1,857	1,875	1,894
24,020	25,860	1,660	1,679	1,698	1,717	1,735	1,754	1,773	1,792	1,810	1,829	1,848	1,867
25,860	27,710	1,524	1,541	1,559	1,576	1,594	1,611	1,629	1,646	1,664	1,681	1,699	1,716
27,710	29,560	1,498	1,515	1,533	1,550	1,568	1,585	1,603	1,620	1,638	1,655	1,673	1,690
29,560	31,410	1,472	1,489	1,507	1,524	1,542	1,559	1,577	1,594	1,612	1,629	1,647	1,664
31,410	33,220	1,343	1,359	1,376	1,392	1,408	1,424	1,441	1,457	1,473	1,489	1,506	1,522
33,220	35,060	1,319	1,336	1,352	1,368	1,384	1,401	1,417	1,433	1,449	1,466	1,482	1,498
35,060	36,910	1,295	1,312	1,328	1,344	1,360	1,377	1,393	1,409	1,425	1,442	1,458	1,474
36,910	38,790	1,271	1,287	1,304	1,320	1,336	1,352	1,369	1,385	1,401	1,417	1,434	1,450
38,790	40,610	1,247	1,263	1,280	1,296	1,312	1,328	1,345	1,361	1,377	1,393	1,410	1,426
40,610	42,450	1,223	1,239	1,256	1,272	1,288	1,304	1,321	1,337	1,353	1,369	1,386	1,402
42,450	44,320	1,199	1,215	1,232	1,248	1,264	1,280	1,297	1,313	1,329	1,345	1,362	1,378
44,320	46,160	1,175	1,191	1,208	1,224	1,240	1,256	1,273	1,289	1,305	1,321	1,338	1,354
46,160	47,990	1,151	1,167	1,184	1,200	1,216	1,232	1,249	1,265	1,281	1,297	1,314	1,330
47,990	49,830	1,127	1,144	1,160	1,176	1,192	1,209	1,225	1,241	1,257	1,274	1,290	1,306
49,830	51,680	1,103	1,120	1,136	1,152	1,168	1,185	1,201	1,217	1,233	1,250	1,266	1,282
51,680	53,520	1,079	1,096	1,112	1,128	1,144	1,161	1,177	1,193	1,209	1,226	1,242	1,258
53,520	55,400	1,055	1,071	1,088	1,104	1,120	1,136	1,153	1,169	1,185	1,201	1,218	1,234
55,400	57,230	1,031	1,047	1,064	1,080	1,096	1,112	1,129	1,145	1,161	1,177	1,194	1,210
57,230	59,080	1,007	1,023	1,040	1,056	1,072	1,088	1,105	1,121	1,137	1,153	1,170	1,186
59,080	60,920	983	999	1,016	1,032	1,048	1,064	1,081	1,097	1,113	1,129	1,146	1,162
60,920	62,760	959	975	992	1,008	1,024	1,040	1,057	1,073	1,089	1,105	1,122	1,138
62,760	64,630	935	951	968	984	1,000	1,016	1,033	1,049	1,065	1,081	1,098	1,114
64,630	66,470	841	856	871	886	901	916	931	946	961	976	991	1,006
66,470	68,310	819	834	849	864	879	894	909	924	939	954	969	984
68,310	70,150	797	812	827	842	857	872	887	902	917	932	947	962
70,150	71,990	775	790	805	820	835	850	865	880	895	910	925	940
71,990	73,870	752	767	782	797	812	827	842	857	872	887	902	917
73,870	75,700	685	700	715	730	745	760	775	790	805	820	835	850
75,700	77,540	662	677	692	707	722	737	752	767	782	797	812	827
77,540	79,380	639	654	669	684	699	714	729	744	759	774	789	804
79,380	81,220	616	631	646	661	676	691	706	721	736	751	766	781
81,220	83,110	592	607	622	637	652	667	682	697	712	727	742	757
83,110	84,940	518	533	548	563	578	593	608	623	638	653	668	683
84,940	86,780	494	509	524	539	554	569	584	599	614	629	644	659
86,780	88,630	470	485	500	515	530	545	560	575	590	605	620	635
88,630	90,470	445	460	475	490	505	520	535	550	565	580	595	610
90,470	92,340	421	436	451	466	481	496	511	526	541	556	571	586
92,340	94,170	341	356	371	386	401	416	431	446	461	476	491	506
94,170	96,020	315	330	345	360	375	390	405	420	435	450	465	480
96,020	97,860	290	305	320	335	350	365	380	395	410	425	440	455
97,860	99,700	264	279	294	309	324	339	354	369	384	399	414	429
99,700	101,570	239	254	269	284	299	314	329	344	359	374	389	404
101,570	103,410	139	153	167	180	194	208	222	235	249	263	277	290
103,410	105,250	115	128	142	156	170	183	197	211	225	238	252	266
105,250	107,120	90	104	118	131	145	159	173	186	200	214	228	241
107,120	108,960	6	20	34	48	61	75	89	103	116	130	144	158
108,960	110,840	0	0	8	22	36	50	63	77	91	105	118	132
110,840	112,670	0	0	0	0	9	22	34	47	59	72	84	97
112,670	115,320	0	0	0	0	0	0	6	19	31	44	56	69
115,320	116,350	0	0	0	0	0	0	0	0	8	21	33	46
116,350	118,200	0	0	0	0	0	0	0	0	0	3	15	28
118,200	119,790	0	0	0	0	0	0	0	0	0	0	0	6
119,790	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	1,840	2,553	2,574	2,595	2,617	2,638	2,659	2,680	2,702	2,723	2,744	2,765	2,787
1,840	3,660	2,535	2,556	2,577	2,599	2,620	2,641	2,662	2,684	2,705	2,726	2,747	2,769
3,660	5,550	2,514	2,535	2,556	2,577	2,599	2,620	2,641	2,662	2,684	2,705	2,726	2,747
5,550	7,400	2,343	2,363	2,383	2,403	2,423	2,443	2,463	2,483	2,503	2,523	2,543	2,563
7,400	9,230	2,317	2,337	2,357	2,377	2,397	2,417	2,437	2,457	2,477	2,497	2,517	2,537
9,230	11,080	2,288	2,308	2,328	2,348	2,368	2,388	2,408	2,428	2,448	2,468	2,488	2,508
11,080	12,940	2,266	2,286	2,306	2,326	2,346	2,366	2,386	2,406	2,426	2,446	2,466	2,486
12,940	14,770	2,233	2,253	2,273	2,293	2,313	2,333	2,353	2,373	2,393	2,413	2,433	2,453
14,770	16,630	2,196	2,216	2,236	2,256	2,276	2,296	2,316	2,336	2,356	2,376	2,396	2,416
16,630	18,470	2,157	2,177	2,197	2,217	2,237	2,257	2,277	2,297	2,317	2,337	2,357	2,377
18,470	20,310	1,983	2,002	2,021	2,039	2,058	2,077	2,096	2,114	2,133	2,152	2,171	2,189
20,310	22,180	1,941	1,959	1,978	1,997	2,016	2,034	2,053	2,072	2,091	2,109	2,128	2,147
22,180	24,020	1,913	1,932	1,950	1,969	1,988	2,007	2,025	2,044	2,063	2,082	2,100	2,119
24,020	25,860	1,885	1,904	1,923	1,942	1,960	1,979	1,998	2,017	2,035	2,054	2,073	2,092
25,860	27,710	1,734	1,751	1,769	1,786	1,804	1,821	1,839	1,856	1,874	1,891	1,909	1,926
27,710	29,560	1,708	1,725	1,743	1,760	1,778	1,795	1,813	1,830	1,848	1,865	1,883	1,900
29,560	31,410	1,682	1,699	1,717	1,734	1,752	1,769	1,787	1,804	1,822	1,839	1,857	1,874
31,410	33,220	1,538	1,554	1,571	1,587	1,603	1,619	1,636	1,652	1,668	1,684	1,701	1,717
33,220	35,060	1,514	1,531	1,547	1,563	1,579	1,596	1,612	1,628	1,644	1,661	1,677	1,693
35,060	36,910	1,490	1,507	1,523	1,539	1,555	1,572	1,588	1,604	1,620	1,637	1,653	1,669
36,910	38,790	1,466	1,482	1,499	1,515	1,531	1,547	1,564	1,580	1,596	1,612	1,629	1,645
38,790	40,610	1,442	1,458	1,475	1,491	1,507	1,523	1,540	1,556	1,572	1,588	1,605	1,621
40,610	42,450	1,418	1,434	1,451	1,467	1,483	1,499	1,516	1,532	1,548	1,564	1,581	1,597
42,450	44,320	1,394	1,410	1,427	1,443	1,459	1,475	1,492	1,508	1,524	1,540	1,557	1,573
44,320	46,160	1,370	1,386	1,403	1,419	1,435	1,451	1,468	1,484	1,500	1,516	1,533	1,549
46,160	47,990	1,346	1,362	1,379	1,395	1,411	1,427	1,444	1,460	1,476	1,492	1,509	1,525
47,990	49,830	1,322	1,339	1,355	1,371	1,387	1,404	1,420	1,436	1,452	1,469	1,485	1,501
49,830	51,680	1,298	1,315	1,331	1,347	1,363	1,380	1,396	1,412	1,428	1,445	1,461	1,477
51,680	53,520	1,274	1,291	1,307	1,323	1,339	1,356	1,372	1,388	1,404	1,421	1,437	1,453
53,520	55,400	1,250	1,266	1,283	1,299	1,315	1,331	1,348	1,364	1,380	1,396	1,413	1,429
55,400	57,230	1,226	1,242	1,259	1,275	1,291	1,307	1,324	1,340	1,356	1,372	1,389	1,405
57,230	59,080	1,202	1,218	1,235	1,251	1,267	1,283	1,300	1,316	1,332	1,348	1,365	1,381
59,080	60,920	1,178	1,194	1,211	1,227	1,243	1,259	1,276	1,292	1,308	1,324	1,341	1,357
60,920	62,760	1,154	1,170	1,187	1,203	1,219	1,235	1,252	1,268	1,284	1,300	1,317	1,333
62,760	64,630	1,130	1,146	1,163	1,179	1,195	1,211	1,228	1,244	1,260	1,276	1,293	1,309
64,630	66,470	1,021	1,036	1,051	1,066	1,081	1,096	1,111	1,126	1,141	1,156	1,171	1,186
66,470	68,310	999	1,014	1,029	1,044	1,059	1,074	1,089	1,104	1,119	1,134	1,149	1,164
68,310	70,150	977	992	1,007	1,022	1,037	1,052	1,067	1,082	1,097	1,112	1,127	1,142
70,150	71,990	955	970	985	1,000	1,015	1,030	1,045	1,060	1,075	1,090	1,105	1,120
71,990	73,870	932	947	962	977	992	1,007	1,022	1,037	1,052	1,067	1,082	1,097
73,870	75,700	865	880	895	910	925	940	955	970	985	1,000	1,015	1,030
75,700	77,540	842	857	872	887	902	917	932	947	962	977	992	1,007
77,540	79,380	819	834	849	864	879	894	909	924	939	954	969	984
79,380	81,220	796	811	826	841	856	871	886	901	916	931	946	961
81,220	83,110	772	787	802	817	832	847	862	877	892	907	922	937
83,110	84,940	698	713	728	743	758	773	788	803	818	833	848	863
84,940	86,780	674	689	704	719	734	749	764	779	794	809	824	839
86,780	88,630	650	665	680	695	710	725	740	755	770	785	800	815
88,630	90,470	625	640	655	670	685	700	715	730	745	760	775	790
90,470	92,340	601	616	631	646	661	676	691	706	721	736	751	766
92,340	94,170	521	536	551	566	581	596	611	626	641	656	671	686
94,170	96,020	495	510	525	540	555	570	585	600	615	630	645	660
96,020	97,860	470	485	500	515	530	545	560	575	590	605	620	635
97,860	99,700	444	459	474	489	504	519	534	549	564	579	594	609
99,700	101,570	419	434	449	464	479	494	509	524	539	554	569	584
101,570	103,410	304	318	332	345	359	373	387	400	414	428	442	455
103,410	105,250	280	293	307	321	335	348	362	376	390	403	417	431
105,250	107,120	255	269	283	296	310	324	338	351	365	379	393	406
107,120	108,960	171	185	199	213	226	240	254	268	281	295	309	323
108,960	110,840	146	160	173	187	201	215	228	242	256	270	283	297
110,840	112,670	109	122	134	147	159	172	184	197	209	222	234	247
112,670	115,320	81	94	106	119	131	144	156	169	181	194	206	219
115,320	116,350	58	71	83	96	108	121	133	146	158	171	183	196
116,350	118,200	40	53	65	78	90	103	115	128	140	153	165	178
118,200	119,790	19	31	44	56	69	81	94	106	119	131	144	156
119,790	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	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
		but less than:								
at least	but less than	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& up
0	1,840	2,808	2,829	2,850	2,872	2,893	2,914	2,930	2,930	2,930
1,840	3,660	2,790	2,811	2,832	2,854	2,875	2,896	2,917	2,930	2,930
3,660	5,550	2,769	2,790	2,811	2,832	2,854	2,875	2,896	2,917	*
5,550	7,400	2,583	2,603	2,623	2,643	2,663	2,683	2,703	2,723	*
7,400	9,230	2,557	2,577	2,597	2,617	2,637	2,657	2,677	2,697	*
9,230	11,080	2,528	2,548	2,568	2,588	2,608	2,628	2,648	2,668	*
11,080	12,940	2,506	2,526	2,546	2,566	2,586	2,606	2,626	2,646	*
12,940	14,770	2,473	2,493	2,513	2,533	2,553	2,573	2,593	2,613	*
14,770	16,630	2,436	2,456	2,476	2,496	2,516	2,536	2,556	2,576	*
16,630	18,470	2,397	2,417	2,437	2,457	2,477	2,497	2,517	2,537	*
18,470	20,310	2,208	2,227	2,246	2,264	2,283	2,302	2,321	2,339	*
20,310	22,180	2,166	2,184	2,203	2,222	2,241	2,259	2,278	2,297	*
22,180	24,020	2,138	2,157	2,175	2,194	2,213	2,232	2,250	2,269	*
24,020	25,860	2,110	2,129	2,148	2,167	2,185	2,204	2,223	2,242	*
25,860	27,710	1,944	1,961	1,979	1,996	2,014	2,031	2,049	2,066	*
27,710	29,560	1,918	1,935	1,953	1,970	1,988	2,005	2,023	2,040	*
29,560	31,410	1,892	1,909	1,927	1,944	1,962	1,979	1,997	2,014	*
31,410	33,220	1,733	1,749	1,766	1,782	1,798	1,814	1,831	1,847	*
33,220	35,060	1,709	1,726	1,742	1,758	1,774	1,791	1,807	1,823	*
35,060	36,910	1,685	1,702	1,718	1,734	1,750	1,767	1,783	1,799	*
36,910	38,790	1,661	1,677	1,694	1,710	1,726	1,742	1,759	1,775	*
38,790	40,610	1,637	1,653	1,670	1,686	1,702	1,718	1,735	1,751	*
40,610	42,450	1,613	1,629	1,646	1,662	1,678	1,694	1,711	1,727	*
42,450	44,320	1,589	1,605	1,622	1,638	1,654	1,670	1,687	1,703	*
44,320	46,160	1,565	1,581	1,598	1,614	1,630	1,646	1,663	1,679	*
46,160	47,990	1,541	1,557	1,574	1,590	1,606	1,622	1,639	1,655	*
47,990	49,830	1,517	1,534	1,550	1,566	1,582	1,599	1,615	1,631	*
49,830	51,680	1,493	1,510	1,526	1,542	1,558	1,575	1,591	1,607	*
51,680	53,520	1,469	1,486	1,502	1,518	1,534	1,551	1,567	1,583	*
53,520	55,400	1,445	1,461	1,478	1,494	1,510	1,526	1,543	1,559	*
55,400	57,230	1,421	1,437	1,454	1,470	1,486	1,502	1,519	1,535	*
57,230	59,080	1,397	1,413	1,430	1,446	1,462	1,478	1,495	1,511	*
59,080	60,920	1,373	1,389	1,406	1,422	1,438	1,454	1,471	1,487	*
60,920	62,760	1,349	1,365	1,382	1,398	1,414	1,430	1,447	1,463	*
62,760	64,630	1,325	1,341	1,358	1,374	1,390	1,406	1,423	1,439	*
64,630	66,470	1,201	1,216	1,231	1,246	1,261	1,276	1,291	1,306	*
66,470	68,310	1,179	1,194	1,209	1,224	1,239	1,254	1,269	1,284	*
68,310	70,150	1,157	1,172	1,187	1,202	1,217	1,232	1,247	1,262	*
70,150	71,990	1,135	1,150	1,165	1,180	1,195	1,210	1,225	1,240	*
71,990	73,870	1,112	1,127	1,142	1,157	1,172	1,187	1,202	1,217	*
73,870	75,700	1,045	1,060	1,075	1,090	1,105	1,120	1,135	1,150	*
75,700	77,540	1,022	1,037	1,052	1,067	1,082	1,097	1,112	1,127	*
77,540	79,380	999	1,014	1,029	1,044	1,059	1,074	1,089	1,104	*
79,380	81,220	976	991	1,006	1,021	1,036	1,051	1,066	1,081	*
81,220	83,110	952	967	982	997	1,012	1,027	1,042	1,057	*
83,110	84,940	878	893	908	923	938	953	968	983	*
84,940	86,780	854	869	884	899	914	929	944	959	*
86,780	88,630	830	845	860	875	890	905	920	935	*
88,630	90,470	805	820	835	850	865	880	895	910	*
90,470	92,340	781	796	811	826	841	856	871	886	*
92,340	94,170	701	716	731	746	761	776	791	806	*
94,170	96,020	675	690	705	720	735	750	765	780	*
96,020	97,860	650	665	680	695	710	725	740	755	*
97,860	99,700	624	639	654	669	684	699	714	729	*
99,700	101,570	599	614	629	644	659	674	689	704	*
101,570	103,410	469	483	497	510	524	538	552	565	*
103,410	105,250	445	458	472	486	500	513	527	541	*
105,250	107,120	420	434	448	461	475	489	503	516	*
107,120	108,960	336	350	364	378	391	405	419	433	*
108,960	110,840	311	325	338	352	366	380	393	407	*
110,840	112,670	259	272	284	297	309	322	334	347	*
112,670	115,320	231	244	256	269	281	294	306	319	*
115,320	116,350	208	221	233	246	258	271	283	296	*
116,350	118,200	190	203	215	228	240	253	265	278	*
118,200	119,790	169	181	194	206	219	231	244	256	*
119,790	and up	0	0	0	0	0	0	0	0	0

Homeowners Refund Worksheet

For household incomes of \$3,660 or more with property tax of \$3,500 or more

- Amount from line 21 _____
- Total household income from line 15 _____
- Enter the decimal number for this step from the table below _____
- Multiply step 2 by step 3 _____
- Subtract step 4 from step 1 (if result is zero or less, STOP HERE; you are not eligible for a refund) _____
- Enter the decimal number for this step from the table below _____
- Multiply step 5 by step 6 _____
- Enter the amount for this step from the table below _____
- 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
3,660	5,550	0.012	0.85	2,930
5,550	7,400	0.013	0.80	2,930
7,400	9,230	0.014	0.80	2,930
9,230	12,940	0.015	0.80	2,930
12,940	14,770	0.016	0.80	2,930
14,770	16,630	0.017	0.80	2,930
16,630	18,470	0.018	0.80	2,930
18,470	20,310	0.019	0.75	2,930
20,310	25,860	0.020	0.75	2,930
25,860	31,410	0.020	0.70	2,930
31,410	44,320	0.020	0.65	2,930
44,320	64,630	0.020	0.65	2,370
64,630	73,870	0.020	0.60	2,080
73,870	83,110	0.021	0.60	1,720
83,110	92,340	0.022	0.60	1,540
92,340	101,570	0.023	0.60	1,340
101,570	107,120	0.024	0.55	1,130
107,120	110,840	0.025	0.55	940
110,840	115,320	0.025	0.50	770
115,320	119,790	0.025	0.50	570
119,790	and up	Not Eligible		

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

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 2021 CRP by 17% (.17) 1 _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2022 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

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, any IRS limitations on that deduction, or if no deduction is allowed due to limitations in the current tax year. Use the current year business use of your home percentage to determine Step 2.

- 1 Line 1 of your Statement of Property Taxes Payable in 2022 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 _____ .

Worksheet 3

For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2022 column
listed on your Statement(s) of Property Taxes Payable in 2022 1 _____ .
- 2 Amount of Taxable Market Value in the 2022 column as listed on your
Statement(s) of Property Taxes Payable in 2022 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 who lived with you except for boarders, renters, your dependents, your parents, or your spouse’s parents. Complete the worksheet for your live-in parents if they co-owned your home 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 qualified 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 pages 8-9 for examples)	5 _____
List types and amounts _____	
6 Combine steps 1 through 5	6 _____
7 Subtraction for 65 or disabled (see instructions)	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 Non-deductible alimony payments and COVID-related IRA distributions from prior years (see instructions)	10 _____
11 Subtraction from line 35 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, as defined under Internal Revenue Code sections 151 and 152
- 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 7

Use instructions for line 7 of Form M1PR to determine if your co-occupant qualifies for the subtraction. If they qualified and lived with you for the full year, enter \$4,350. If they qualified and they lived with you for part of the year, multiply \$362.50 (\$4,350/12) by the number of months they lived with you. Do not enter more than \$4,350.

Step 8

Use instructions for line 8 of Form M1PR to determine the subtraction for your co-occupant’s dependents. If they lived with you for only part of the year, divide the subtraction amount by 12. Then multiply the result by the number of months they lived with you.

Step 10

Enter alimony payments your co-occupant made that were non-deductible from line 19a of federal Schedule 1. If they received COVID-related IRA distributions in 2020 and elected to include the distributions in income over future years, enter the amount included in their 2021 federal adjusted gross income which was received in 2020. Do not enter an amount for these distributions if it was not also included in the amount on step 1.

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.

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

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

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.

PRST STD
U.S. POSTAGE
PAID
MN DEPT.
OF REVENUE