

2023

**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



 **651-296-3781**

 **1-800-652-9094**

www.revenue.state.mn.us

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Note: If you need assistance in a language other than English, call us at 651-296-3781 or 1-800-652-9094 for free interpreter services.

Nota: Si usted necesita asistencia en un idioma que no sea inglés, llámenos al 651-296-3781 o al 1-800-652-9094 para servicios de intérprete gratuitos.

Lub Ceeb Toom: Yog tias koj xav tau kev pab lwm hom lus uas tsis yog lus Askiv, hu rau peb ntawm 651-296-3781 lossis 1-800-652-9094 kom tau txais kev pa txhais lus dawb.

Xasuusin: Haddii aad caawimo ugu baahantahay luqad aan Ingiriisi ahayn, naga soo wac 651-296-3781 ama 1-800-652-9094 si aad u hesho adeegyada turjubaan bilaash ah.

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 \$60,000, 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 \$73,270	\$2,570
A homeowner	Your total household income is less than \$135,410	\$3,310

Other Requirements

- **You must be a Minnesota resident or part-year resident to qualify for a property tax refund.** For more information, go to www.revenue.state.mn.us/residents.
- **If you are a homeowner or mobile home owner:**
 - You must have owned and occupied your home on January 2, 2024
 - Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4)
 - Your homestead must have no delinquent property taxes. Generally, property taxes are not delinquent if you have either paid them or signed a confession of judgement.
- **If you are a renter, you must have lived in a building where either:**
 - Property taxes were payable in 2023, or
 - Payments in lieu of property taxes (such as special assessments) were payable in 2023

If you are not sure if either of these apply, contact your building manager or county treasurer's office.

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 2023 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) or any age if totally and permanently disabled during the year
 - You did not provide more than 50% of your own support
 - You had gross income of less than \$4,800 in 2023, 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 do not have a Social Security Number or Individual Taxpayer Identification Number
- 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 \$4,800
 - 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 \$2,500. You may qualify if all of these are true:

- You owned and occupied your home on January 2, 2023 and January 2, 2024
- Your net property tax on your homestead increased by more than 12% from 2023 to 2024
- The increase was at least \$100

Your 2023 return should be electronically filed, postmarked, or dropped off by August 15, 2024.

The final deadline to claim the 2023 refund is August 15, 2024.

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 enter **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 or Taxpayer Identification Number, date of birth, return type, tax year, 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

How does the department protect my information?

We partner with other states, the IRS, financial institutions, and tax preparation software vendors to combat fraud. Protecting your information and identity is our priority. We will never ask you to provide, update, or verify personal information through unsolicited emails, texts, or phone calls. Do not respond to these emails, texts, 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.

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

- www.revenue.state.mn.us and enter **Protecting Your Identity** into the Search box
- www.irs.gov (IRS)
- www.ag.state.mn.us (Minnesota Attorney General's Office)

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 enter **Use of Information** into the Search box.

How do I report my property taxes paid?

Homeowners: Use the **Statement of Property Taxes Payable in 2024** that you receive in March 2024 to complete your 2023 return. Do not use your 2023 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, 2024. If you rented more than one unit during 2023, you must have a CRP for each unit. If your property owner or managing agent does not provide a CRP by March 1, 2024, 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 2023. You need this to calculate your refund. Your property owner or managing agent must give you a completed 2023 CRP no later than January 31, 2024. 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 and any 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 enter **Renter's Property Tax Refund** into the search box.

If you do not receive a CRP by March 1, 2024, or you believe the rent amount or any other amounts entered on your CRP are incorrect, contact your property owner or managing agent for a corrected CRP. If they will not provide a copy or corrected CRP, call us at 651-296-3781 or 1-800-652-9094.

Your refund is based on rent you paid and not on rent paid by government programs or emergency assistance.

Your refund will be delayed or denied if you do not include correct CRP(s) and needed enclosures. (See "Enclosures" on page 13.)

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 2023, you must apply for homestead status with your county assessor's office and submit the application on or before December 31, 2024. When you apply for homestead status, request a signed statement saying that your application was approved. Include it with your Form M1PR.

Delinquent taxes. If there are delinquent property taxes on your home, you cannot file a return unless you pay or make arrangements with the county by August 15, 2025. 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 (decedent).

Spouses:

If a person who is eligible for a property tax refund died in 2023:

- 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 2024 before applying for the 2023 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 your county
- You need to correct a mistake on your original return

Generally, you have until February 15, 2028 to file an amended 2023 property tax refund return.

If your amended return reduces your refund, you must pay the difference. You must also pay interest on the difference from the date you re-

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, tax ID numbers (Social Security Number or Individual Taxpayer Identification, and dates of birth
	Lived apart for all or part of the year, and are filing separate Forms M1PR	Only your name, tax ID number, and date of birth
	Your spouse lived in a nursing home	Only your name, tax ID number, and date of birth. You must file separate Forms M1PR.
Got married during the year	Are filing separate Forms M1PR forms	Only your name, tax ID number, and date of birth
	Are filing together	Both names, tax ID number, and dates of birth
Divorced or separated during the year	Are filing separate Forms M1PR (required)	Only your name, tax ID 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 2023	X			
Owned and lived in a home on January 2, 2024		X		
Rented during 2023 and then owned and lived in your home on January 2, 2024	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, 2024, 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 2023 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 a Form M1PR together	Use both incomes for the year to apply for one refund. Include the amount from line 3 of all 2023 CRPs on line 16 of Form M1PR.
	Are filing separate Forms M1PR	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 before marrying. One spouse may also include the amounts from line 3 of the CRPs for the rental unit lived in after marrying. See the line 5 instructions of Form M1PR.
Divorced or separated during the year	Are filing Forms M1PR 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 2023, but not on January 2, 2024	You must apply for the property tax refund only as a renter.
	You rented during 2023 and then owned and lived in your home on January 2, 2024	Follow the steps for both renters and homeowners. Include all of your 2023 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 income tax 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	—	<p>You cannot include the amounts from both CRPs on line 16 of the return.</p> <ol style="list-style-type: none"> 1 For each CRP, divide line 3 by the number of months you rented the unit. 2 Multiply that number by the number of months you actually lived in the unit. 3 Add the results from step 2 for each CRP. Enter this total on line 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 2023, 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 2023, 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 Forms 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 2024 Statement of Property Taxes Payable. The other spouse may file a return as a renter using any CRPs received before 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 tax ID number on Form M1PR. See the instructions for line 5 of Form M1PR.
Divorced or separated during the year	Are filing Forms 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, 2024, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2024 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 on page 31.
Were both a renter and a homeowner during the year	You owned and lived in your home for part of 2023, but not on January 2, 2024	You must apply for the property tax refund only as a renter.
	You rented during 2023 and then owned and lived in your home on January 2, 2024	Follow the steps for both renters and homeowners. Include all of your 2023 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 2024 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 2023 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2023 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 your total amounts received in 2023 for these benefits:

- Social Security and Railroad Retirement Board benefits
- Social Security Disability Insurance (SSDI)
- Retirement Survivors and Disability Insurance (RSDI)

Also, include amounts for Medicare Premium payments deducted from your Social Security or Railroad Retirement Board benefits.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. If, however, a portion of the benefits was taxable and you listed an amount on line 6b of federal Form 1040 or 1040-SR, complete these steps to determine line 2:

1. Total Social Security benefits or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) _____
2. Taxable portion from line 6b of federal Form 1040 _____
3. Subtract step 2 from step 1. Enter here and on line 2 of your return _____

Do not include Social Security income for dependents.

Line 4 — Total Payments Received from Programs

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

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

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

Line 5 — Additional Nontaxable Income

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

Common examples include:

- 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 plans
- 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 qualified charitable 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 MILS
- Medicaid Home & Community-Based Services Waiver program payments (from Line 8s of federal Schedule 1)
- Medicare Part B Premiums not included in lines 1 or 2
- Nontaxable Compensated Work Therapy (CWT) payments

Line Instructions (cont.)

- 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 (to the extent not used for medical expenses)
- Nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- Post-9/11 Veteran Service Bonus payments (to the extent not included in adjusted gross income)
- Public Safety Officer medical insurance exclusion
- Reduction in rent for caretaking responsibilities (include the amount shown on your CRP)
- Sick pay (to the extent not used for medical expenses)
- Strike benefits

- VEBA contributions made by the employee
- 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 or 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 2023 for federal purposes

Do not include:

- Amounts from a Section 1035 annuity exchange
- 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
- COVID-19 federal economic stimulus payments
- Dependent's income, including Social Security
- Dependent's indemnity compensation
- Employee's mandatory contributions to a retirement plan
- Employer's contributions to filer's deferred compensation or pension plan
- FEMA emergency grants for disaster victims
- Foster care adoption bonus
- Gifts and inheritances
- Gulf War bonus
- Health and dental insurance contributions paid by employee or employer

- IRA rollovers
- 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 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 paid under U.S. Code, title 38

Line 7 — Subtraction for those born before January 2, 1959 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2023. If you were not certified, you may still qualify as disabled if, during 2023, 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 \$4,800. 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	6,770
2	12,960
3	18,720
4	24,000
5 or more	28,800

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

Line Instructions (cont.)

Line 9 — Retirement Account Subtraction

Enter your contributions to a 401(k), 403(b), IRA, Roth IRA (from line 10 of federal Form 5498), or 457 retirement plan. Do not enter more than \$6,500 (\$13,000 if filing a joint return). Contributions cannot exceed compensation included in gross income for the year.

Line 10 — Other Subtractions

Use this line to report other subtractions and list the subtractions you are claiming in the blank space below line 10. **Your subtraction may be denied if you do not indicate the subtractions you are claiming.**

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

Workforce incentive grants: Include the amounts eligible to be subtracted from Minnesota income on lines 31 and 32 of Schedule M1M, Income Additions and Subtractions.

Line 13

Renters: If line 13 is \$73,270 or more, you do not qualify for the renter's refund. If line 13 is less than \$73,270, 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 \$135,410 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 2023, 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 2023: Enter the amount from line 3 of your CRP.

If you lived in two or more rental units during 2023: 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. If you rented a mobile home and rented a mobile home lot, include both CRPs and a statement with your return.

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 lived in a nursing facility, your rent amounts are limited to \$600 per month. If you lived in an adult foster care home, your rent amount is limited to \$930 per month.

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 both of these apply:

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

If there is no amount on line A or line B of the CRP, you do not need to complete this worksheet if the only amount entered on line 4 of the M1PR is from a program not listed in the line 18 instructions above.

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 2023 CRP) _____
- E. Add Step A and Step D _____
- F. Divide Step C by Step E, then enter the result here, up to five 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 these 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, 2024, 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 2024. 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 2023 to 2024, 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 regular 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.

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 contribute directly to the Nongame Wildlife Fund online, go to www.dnr.state.mn.us and **enter donating to nongame wildlife** into the Search box, or send a check payable to: DNR Nongame Wildlife Fund, 500 Lafayette Road, P.O. Box 25, St. Paul, MN 55155

Line 25 — Property Tax Refund

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

Line Instructions (cont.)

Homeowner's Special Property Tax Refund—Lines 26-38

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

The refund is 60% of the amount of tax paid that exceeds the 6% increase, up to \$2,500.

You may qualify for this special refund even if you do not qualify for the 2023 Homestead Credit Refund.

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

Line 27 — New Improvements/Expired Exclusions

If you have new improvements or expired exclusions in the 2024 column of your property tax statement, complete Worksheet 3 on page 30 to determine line 27. You cannot use the increase in your property tax from the value of the new improvements or expired exclusions when computing the special refund. The amount listed on your statement for new improvements/expired exclusions may include construction of a new building, an addition, or an improvement to an existing home.

Line 30

Enter line 2 (2023 column) of your Statement of Property Taxes Payable in 2024. If there is no amount on line 2, use line 5 (2023 column) of the statement. If there is no amount on line 2 or line 5 (or both lines are zero) **and** you received the Homestead Exclusion for Veterans with a Disability, check the box below line 30 and enter "0" on line 30.

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

Line 31

Enter the special refund amount from line 20 of your 2022 Form M1PR. If we changed the amount, use the corrected amount. Leave line 31 blank if you did not receive a special refund on your 2022 Form M1PR.

Special Situations

If you rented out part of your home or used it for business, complete Worksheet 2 on page 30. Compare the percentages you used for 2022 and 2023, and follow these instructions to determine amounts to enter on Schedule 1:

- If you used the same percentage for both years:
 - Line 26: Enter step 3 of Worksheet 2
 - Line 30: Enter step 3 of Worksheet 2 of the 2022 Form M1PR instructions
- If in 2023 you used a higher percentage for your home than you did in 2022:
 - Line 26: Multiply line 1 of your 2024 Statement of Property Taxes Payable by the percentage used as your home in 2022 (from step 2 of Worksheet 2 of the 2022 Form M1PR instructions)
 - Line 30: Enter step 3 of Worksheet 2 of the 2022 Form M1PR instructions
- If in 2023 you used a lower percentage for your home than you did in 2022:
 - Line 26: Enter step 3 of Worksheet 2
 - Line 30: Multiply line 2 of your 2024 Statement of Property Taxes Payable by the percentage used for your home in 2023 (from step 2 of Worksheet 2)
 - Line 31: Multiply line 20 of your 2022 return by the proportion your 2023 percentage used for your home is to the 2022 percentage used for your home

Line 39 — To Request Direct Deposit of Your Refund

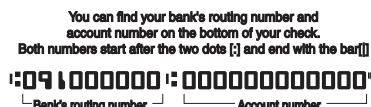
Direct deposit is the safest and easiest way to get your tax refund. To have your refund deposited into your checking or savings account, enter the information on line 39.

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

Do not use an account associated with any foreign banks.

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

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



Sign Your Return

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

Line Instructions (cont.)

Send Your Return to:

Minnesota Property Tax Refund
Mail Station 0020
600 N. Robert St.
St. Paul, MN 55146-0020

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 were able to pay your rent)
- You did not report any income on lines 1-6 (explain how you were able to pay your rent)
- (Homeowners only) You received a recalculation of your prior year's taxes based on current year's classification

Enclose the appropriate 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).
- Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2024 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. 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 \$96,000 or less.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 5 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 the assessor's estimated market value of your homestead.

If you qualify and wish to participate, you must apply by November 1 to defer a portion of your property taxes for 2025. Use Form CR-SCD, *Property Tax Deferral Application for Senior Citizens*, available at www.revenue.state.mn.us or your county auditor's office.

For questions about 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 with:

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 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 enter **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	2,080	2	26	49	73	97	121	144	168	192	216	239	263	287	311	334
2,080	4,170	0	6	30	53	77	101	125	148	172	196	220	243	267	291	315
4,170	6,300	0	0	10	33	57	81	105	128	152	176	200	223	247	271	295
6,300	8,360	0	0	0	13	35	58	80	103	125	148	170	193	215	238	260
8,360	10,460	0	0	0	0	8	31	53	76	98	121	143	166	188	211	233
10,460	12,560	0	0	0	0	0	0	22	44	67	89	112	134	157	179	202
12,560	14,660	0	0	0	0	0	0	0	22	44	67	89	112	134	157	179
14,660	16,750	0	0	0	0	0	0	0	0	7	28	50	71	92	113	135
16,750	18,860	0	0	0	0	0	0	0	0	0	5	26	48	69	90	111
18,860	20,940	0	0	0	0	0	0	0	0	0	0	0	8	29	50	71
20,940	23,010	0	0	0	0	0	0	0	0	0	0	0	0	4	24	44
23,010	25,110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
25,110	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:														
		\$375	400	425	450	475	500	525	550	575	600	625	650	675	700	
		but less than:														
		\$400	425	450	475	500	525	550	575	600	625	650	675	700	725	
At least:	But less than:	your property tax refund is:														
0	2,080	358	382	406	429	453	477	501	524	548	572	596	619	643	667	
2,080	4,170	338	362	386	410	433	457	481	505	528	552	576	600	623	647	
4,170	6,300	318	342	366	390	413	437	461	485	508	532	556	580	603	627	
6,300	8,360	283	305	328	350	373	395	418	440	463	485	508	530	553	575	
8,360	10,460	256	278	301	323	346	368	391	413	436	458	481	503	526	548	
10,460	12,560	224	247	269	292	314	337	359	382	404	427	449	472	494	517	
12,560	14,660	202	224	247	269	292	314	337	359	382	404	427	449	472	494	
14,660	16,750	156	177	198	220	241	262	283	305	326	347	368	390	411	432	
16,750	18,860	133	154	175	196	218	239	260	281	303	324	345	366	388	409	
18,860	20,940	93	114	135	156	178	199	220	241	263	284	305	326	348	369	
20,940	23,010	64	84	104	124	144	164	184	204	224	244	264	284	304	324	
23,010	25,110	21	41	61	81	101	121	141	161	181	201	221	241	261	281	
25,110	27,220	0	16	36	56	76	96	116	136	156	176	196	216	236	256	
27,220	29,310	0	0	0	8	28	48	68	88	108	128	148	168	188	208	
29,310	31,400	0	0	0	0	0	0	16	35	54	72	91	110	129	147	
31,400	33,490	0	0	0	0	0	0	0	0	3	21	40	59	78	96	
33,490	35,600	0	0	0	0	0	0	0	0	0	0	12	31	49	68	
35,600	37,680	0	0	0	0	0	0	0	0	0	0	0	0	0	11	
37,680	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

If line 13 is		and line 17 is at least:														
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	
		but less than:														
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	
At least:	But less than:	your property tax refund is:														
0	2,080	691	714	738	762	786	809	833	857	881	904	928	952	976	999	
2,080	4,170	671	695	718	742	766	790	813	837	861	885	908	932	956	980	
4,170	6,300	651	675	698	722	746	770	793	817	841	865	888	912	936	960	
6,300	8,360	598	620	643	665	688	710	733	755	778	800	823	845	868	890	
8,360	10,460	571	593	616	638	661	683	706	728	751	773	796	818	841	863	
10,460	12,560	539	562	584	607	629	652	674	697	719	742	764	787	809	832	
12,560	14,660	517	539	562	584	607	629	652	674	697	719	742	764	787	809	
14,660	16,750	453	475	496	517	538	560	581	602	623	645	666	687	708	730	
16,750	18,860	430	451	473	494	515	536	558	579	600	621	643	664	685	706	
18,860	20,940	390	411	433	454	475	496	518	539	560	581	603	624	645	666	
20,940	23,010	344	364	384	404	424	444	464	484	504	524	544	564	584	604	
23,010	25,110	301	321	341	361	381	401	421	441	461	481	501	521	541	561	
25,110	27,220	276	296	316	336	356	376	396	416	436	456	476	496	516	536	
27,220	29,310	228	248	268	288	308	328	348	368	388	408	428	448	468	488	
29,310	31,400	166	185	204	222	241	260	279	297	316	335	354	372	391	410	
31,400	33,490	115	134	153	171	190	209	228	246	265	284	303	321	340	359	

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:													
33,490	35,600	87	106	124	143	162	181	199	218	237	256	274	293	312	331
35,600	37,680	29	46	64	81	99	116	134	151	169	186	204	221	239	256
37,680	39,770	0	0	9	27	44	62	79	97	114	132	149	167	184	202
39,770	41,870	0	0	0	0	15	32	50	67	85	102	120	137	155	172
41,870	43,960	0	0	0	0	0	3	20	38	55	73	90	108	125	143
43,960	46,040	0	0	0	0	0	0	0	8	24	41	57	73	89	106
46,040	48,160	0	0	0	0	0	0	0	0	0	13	30	46	62	78
48,160	50,230	0	0	0	0	0	0	0	0	0	0	2	19	35	51
50,230	52,330	0	0	0	0	0	0	0	0	0	0	0	0	7	22
52,330	54,450	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	2,080	1,023	1,047	1,071	1,094	1,118	1,142	1,166	1,189	1,213	1,237	1,261	1,284	1,308	1,332
2,080	4,170	1,003	1,027	1,051	1,075	1,098	1,122	1,146	1,170	1,193	1,217	1,241	1,265	1,288	1,312
4,170	6,300	983	1,007	1,031	1,055	1,078	1,102	1,126	1,150	1,173	1,197	1,221	1,245	1,268	1,292
6,300	8,360	913	935	958	980	1,003	1,025	1,048	1,070	1,093	1,115	1,138	1,160	1,183	1,205
8,360	10,460	886	908	931	953	976	998	1,021	1,043	1,066	1,088	1,111	1,133	1,156	1,178
10,460	12,560	854	877	899	922	944	967	989	1,012	1,034	1,057	1,079	1,102	1,124	1,147
12,560	14,660	832	854	877	899	922	944	967	989	1,012	1,034	1,057	1,079	1,102	1,124
14,660	16,750	751	772	793	815	836	857	878	900	921	942	963	985	1,006	1,027
16,750	18,860	728	749	770	791	813	834	855	876	898	919	940	961	983	1,004
18,860	20,940	688	709	730	751	773	794	815	836	858	879	900	921	943	964
20,940	23,010	624	644	664	684	704	724	744	764	784	804	824	844	864	884
23,010	25,110	581	601	621	641	661	681	701	721	741	761	781	801	821	841
25,110	27,220	556	576	596	616	636	656	676	696	716	736	756	776	796	816
27,220	29,310	508	528	548	568	588	608	628	648	668	688	708	728	748	768
29,310	31,400	429	447	466	485	504	522	541	560	579	597	616	635	654	672
31,400	33,490	378	396	415	434	453	471	490	509	528	546	565	584	603	621
33,490	35,600	349	368	387	406	424	443	462	481	499	518	537	556	574	593
35,600	37,680	274	291	309	326	344	361	379	396	414	431	449	466	484	501
37,680	39,770	219	237	254	272	289	307	324	342	359	377	394	412	429	447
39,770	41,870	190	207	225	242	260	277	295	312	330	347	365	382	400	417
41,870	43,960	160	178	195	213	230	248	265	283	300	318	335	353	370	388
43,960	46,040	122	138	154	171	187	203	219	236	252	268	284	301	317	333
46,040	48,160	95	111	127	143	160	176	192	208	225	241	257	273	290	306
48,160	50,230	67	84	100	116	132	149	165	181	197	214	230	246	262	279
50,230	52,330	37	52	67	82	97	112	127	142	157	172	187	202	217	232
52,330	54,450	12	27	42	57	72	87	102	117	132	147	162	177	192	207
54,450	56,530	0	2	17	32	47	62	77	92	107	122	137	152	167	182
56,530	58,620	0	0	0	7	22	37	52	67	82	97	112	127	142	157
58,620	60,700	0	0	0	0	0	11	24	38	52	66	79	93	107	121
60,700	62,810	0	0	0	0	0	0	1	15	29	43	56	70	84	98
62,810	64,910	0	0	0	0	0	0	0	0	6	19	33	47	61	74
64,910	66,990	0	0	0	0	0	0	0	0	0	0	9	22	34	47
66,990	69,090	0	0	0	0	0	0	0	0	0	0	0	1	13	26
69,090	71,180	0	0	0	0	0	0	0	0	0	0	0	0	0	5
71,180	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	2,080	1,356	1,379	1,403	1,427	1,451	1,474	1,498	1,522	1,546	1,569	1,593	1,617	1,641	1,664
2,080	4,170	1,336	1,360	1,383	1,407	1,431	1,455	1,478	1,502	1,526	1,550	1,573	1,597	1,621	1,645
4,170	6,300	1,316	1,340	1,363	1,387	1,411	1,435	1,458	1,482	1,506	1,530	1,553	1,577	1,601	1,625
6,300	8,360	1,228	1,250	1,273	1,295	1,318	1,340	1,363	1,385	1,408	1,430	1,453	1,475	1,498	1,520
8,360	10,460	1,201	1,223	1,246	1,268	1,291	1,313	1,336	1,358	1,381	1,403	1,426	1,448	1,471	1,493
10,460	12,560	1,169	1,192	1,214	1,237	1,259	1,282	1,304	1,327	1,349	1,372	1,394	1,417	1,439	1,462
12,560	14,660	1,147	1,169	1,192	1,214	1,237	1,259	1,282	1,304	1,327	1,349	1,372	1,394	1,417	1,439
14,660	16,750	1,048	1,070	1,091	1,112	1,133	1,155	1,176	1,197	1,218	1,240	1,261	1,282	1,303	1,325
16,750	18,860	1,025	1,046	1,068	1,089	1,110	1,131	1,153	1,174	1,195	1,216	1,238	1,259	1,280	1,301
18,860	20,940	985	1,006	1,028	1,049	1,070	1,091	1,113	1,134	1,155	1,176	1,198	1,219	1,240	1,261
20,940	23,010	904	924	944	964	984	1,004	1,024	1,044	1,064	1,084	1,104	1,124	1,144	1,164
23,010	25,110	861	881	901	921	941	961	981	1,001	1,021	1,041	1,061	1,081	1,101	1,121
25,110	27,220	836	856	876	896	916	936	956	976	996	1,016	1,036	1,056	1,076	1,096
27,220	29,310	788	808	828	848	868	888	908	928	948	968	988	1,008	1,028	1,048
29,310	31,400	691	710	729	747	766	785	804	822	841	860	879	897	916	935
31,400	33,490	640	659	678	696	715	734	753	771	790	809	828	846	865	884
33,490	35,600	612	631	649	668	687	706	724	743	762	781	799	818	837	856
35,600	37,680	519	536	554	571	589	606	624	641	659	676	694	711	729	746
37,680	39,770	464	482	499	517	534	552	569	587	604	622	639	657	674	692
39,770	41,870	435	452	470	487	505	522	540	557	575	592	610	627	645	662
41,870	43,960	405	423	440	458	475	493	510	528	545	563	580	598	615	633
43,960	46,040	349	366	382	398	414	431	447	463	479	496	512	528	544	561
46,040	48,160	322	338	355	371	387	403	420	436	452	468	485	501	517	533
48,160	50,230	295	311	327	344	360	376	392	409	425	441	457	474	490	506
50,230	52,330	247	262	277	292	307	322	337	352	367	382	397	412	427	442
52,330	54,450	222	237	252	267	282	297	312	327	342	357	372	387	402	417
54,450	56,530	197	212	227	242	257	272	287	302	317	332	347	362	377	392
56,530	58,620	172	187	202	217	232	247	262	277	292	307	322	337	352	367
58,620	60,700	134	148	162	176	189	203	217	231	244	258	272	286	299	313
60,700	62,810	111	125	139	153	166	180	194	208	221	235	249	263	276	290
62,810	64,910	88	102	116	129	143	157	171	184	198	212	226	239	253	267
64,910	66,990	59	72	84	97	109	122	134	147	159	172	184	197	209	222
66,990	69,090	38	51	63	76	88	101	113	126	138	151	163	176	188	201
69,090	71,180	17	30	42	55	67	80	92	105	117	130	142	155	167	180
71,180	73,270	0	9	22	34	47	59	72	84	97	109	122	134	147	159
73,270	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	2,080	1,688	1,712	1,736	1,759	1,783	1,807	1,831	1,854	1,878
2,080	4,170	1,668	1,692	1,716	1,740	1,763	1,787	1,811	1,835	1,858
4,170	6,300	1,648	1,672	1,696	1,720	1,743	1,767	1,791	1,815	1,838
6,300	8,360	1,543	1,565	1,588	1,610	1,633	1,655	1,678	1,700	1,723
8,360	10,460	1,516	1,538	1,561	1,583	1,606	1,628	1,651	1,673	1,696
10,460	12,560	1,484	1,507	1,529	1,552	1,574	1,597	1,619	1,642	1,664
12,560	14,660	1,462	1,484	1,507	1,529	1,552	1,574	1,597	1,619	1,642
14,660	16,750	1,346	1,367	1,388	1,410	1,431	1,452	1,473	1,495	1,516
16,750	18,860	1,323	1,344	1,365	1,386	1,408	1,429	1,450	1,471	1,493
18,860	20,940	1,283	1,304	1,325	1,346	1,368	1,389	1,410	1,431	1,453
20,940	23,010	1,184	1,204	1,224	1,244	1,264	1,284	1,304	1,324	1,344
23,010	25,110	1,141	1,161	1,181	1,201	1,221	1,241	1,261	1,281	1,301
25,110	27,220	1,116	1,136	1,156	1,176	1,196	1,216	1,236	1,256	1,276
27,220	29,310	1,068	1,088	1,108	1,128	1,148	1,168	1,188	1,208	1,228
29,310	31,400	954	972	991	1,010	1,029	1,047	1,066	1,085	1,104
31,400	33,490	903	921	940	959	978	996	1,015	1,034	1,053
33,490	35,600	874	893	912	931	949	968	987	1,006	1,024
35,600	37,680	764	781	799	816	834	851	869	886	904
37,680	39,770	709	727	744	762	779	797	814	832	849
39,770	41,870	680	697	715	732	750	767	785	802	820
41,870	43,960	650	668	685	703	720	738	755	773	790

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:								
43,960	46,040	577	593	609	626	642	658	674	691	707
46,040	48,160	550	566	582	598	615	631	647	663	680
48,160	50,230	522	539	555	571	587	604	620	636	652
50,230	52,330	457	472	487	502	517	532	547	562	577
52,330	54,450	432	447	462	477	492	507	522	537	552
54,450	56,530	407	422	437	452	467	482	497	512	527
56,530	58,620	382	397	412	427	442	457	472	487	502
58,620	60,700	327	341	354	368	382	396	409	423	437
60,700	62,810	304	318	331	345	359	373	386	400	414
62,810	64,910	281	294	308	322	336	349	363	377	391
64,910	66,990	234	247	259	272	284	297	309	322	334
66,990	69,090	213	226	238	251	263	276	288	301	313
69,090	71,180	192	205	217	230	242	255	267	280	292
71,180	73,270	172	184	197	209	222	234	247	250	250
73,270	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	2,080	1,902	1,926	1,949	1,973	1,997	2,021	2,044	2,068	2,092	2,116
2,080	4,170	1,882	1,906	1,930	1,953	1,977	2,001	2,025	2,048	2,072	2,096
4,170	6,300	1,862	1,886	1,910	1,933	1,957	1,981	2,005	2,028	2,052	2,076
6,300	8,360	1,745	1,768	1,790	1,813	1,835	1,858	1,880	1,903	1,925	1,948
8,360	10,460	1,718	1,741	1,763	1,786	1,808	1,831	1,853	1,876	1,898	1,921
10,460	12,560	1,687	1,709	1,732	1,754	1,777	1,799	1,822	1,844	1,867	1,889
12,560	14,660	1,664	1,687	1,709	1,732	1,754	1,777	1,799	1,822	1,844	1,867
14,660	16,750	1,537	1,558	1,580	1,601	1,622	1,643	1,665	1,686	1,707	1,728
16,750	18,860	1,514	1,535	1,556	1,578	1,599	1,620	1,641	1,663	1,684	1,705
18,860	20,940	1,474	1,495	1,516	1,538	1,559	1,580	1,601	1,623	1,644	1,665
20,940	23,010	1,364	1,384	1,404	1,424	1,444	1,464	1,484	1,504	1,524	1,544
23,010	25,110	1,321	1,341	1,361	1,381	1,401	1,421	1,441	1,461	1,481	1,501
25,110	27,220	1,296	1,316	1,336	1,356	1,376	1,396	1,416	1,436	1,456	1,476
27,220	29,310	1,248	1,268	1,288	1,308	1,328	1,348	1,368	1,388	1,408	1,428
29,310	31,400	1,122	1,141	1,160	1,179	1,197	1,216	1,235	1,254	1,272	1,291
31,400	33,490	1,071	1,090	1,109	1,128	1,146	1,165	1,184	1,203	1,221	1,240
33,490	35,600	1,043	1,062	1,081	1,099	1,118	1,137	1,156	1,174	1,193	1,212
35,600	37,680	921	939	956	974	991	1,009	1,026	1,044	1,061	1,079
37,680	39,770	867	884	902	919	937	954	972	989	1,007	1,024
39,770	41,870	837	855	872	890	907	925	942	960	977	995
41,870	43,960	808	825	843	860	878	895	913	930	948	965
43,960	46,040	723	739	756	772	788	804	821	837	853	869
46,040	48,160	696	712	728	745	761	777	793	810	826	842
48,160	50,230	669	685	701	717	734	750	766	782	799	815
50,230	52,330	592	607	622	637	652	667	682	697	712	727
52,330	54,450	567	582	597	612	627	642	657	672	687	702
54,450	56,530	542	557	572	587	602	617	632	647	662	677
56,530	58,620	517	532	547	562	577	592	607	622	637	652
58,620	60,700	451	464	478	492	506	519	533	547	561	574
60,700	62,810	428	441	455	469	483	496	510	524	538	551
62,810	64,910	404	418	432	446	459	473	487	501	514	528
64,910	66,990	347	359	372	384	397	409	422	434	447	459
66,990	69,090	326	338	351	363	376	388	401	413	426	438
69,090	71,180	305	317	330	342	355	367	380	392	405	417
71,180	73,270	250	250	250	250	250	250	250	250	250	250
73,270	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	2,400	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	2,080	2,139	2,163	2,187	2,211	2,234	2,258	2,282	2,306	2,329	2,353	*
2,080	4,170	2,120	2,143	2,167	2,191	2,215	2,238	2,262	2,286	2,310	2,333	*
4,170	6,300	2,100	2,123	2,147	2,171	2,195	2,218	2,242	2,266	2,290	2,313	*
6,300	8,360	1,970	1,993	2,015	2,038	2,060	2,083	2,105	2,128	2,150	2,173	*
8,360	10,460	1,943	1,966	1,988	2,011	2,033	2,056	2,078	2,101	2,123	2,146	*
10,460	12,560	1,912	1,934	1,957	1,979	2,002	2,024	2,047	2,069	2,092	2,114	*
12,560	14,660	1,889	1,912	1,934	1,957	1,979	2,002	2,024	2,047	2,069	2,092	*
14,660	16,750	1,750	1,771	1,792	1,813	1,835	1,856	1,877	1,898	1,920	1,941	*
16,750	18,860	1,726	1,748	1,769	1,790	1,811	1,833	1,854	1,875	1,896	1,918	*
18,860	20,940	1,686	1,708	1,729	1,750	1,771	1,793	1,814	1,835	1,856	1,878	*
20,940	23,010	1,564	1,584	1,604	1,624	1,644	1,664	1,684	1,704	1,724	1,744	*
23,010	25,110	1,521	1,541	1,561	1,581	1,601	1,621	1,641	1,661	1,681	1,701	*
25,110	27,220	1,496	1,516	1,536	1,556	1,576	1,596	1,616	1,636	1,656	1,676	*
27,220	29,310	1,448	1,468	1,488	1,508	1,528	1,548	1,568	1,588	1,608	1,628	*
29,310	31,400	1,310	1,329	1,347	1,366	1,385	1,404	1,422	1,441	1,460	1,479	*
31,400	33,490	1,259	1,278	1,296	1,315	1,334	1,353	1,371	1,390	1,409	1,428	*
33,490	35,600	1,231	1,249	1,268	1,287	1,306	1,324	1,343	1,362	1,381	1,399	*
35,600	37,680	1,096	1,114	1,131	1,149	1,166	1,184	1,201	1,219	1,236	1,254	*
37,680	39,770	1,042	1,059	1,077	1,094	1,112	1,129	1,147	1,164	1,182	1,199	*
39,770	41,870	1,012	1,030	1,047	1,065	1,082	1,100	1,117	1,135	1,152	1,170	*
41,870	43,960	983	1,000	1,018	1,035	1,053	1,070	1,088	1,105	1,123	1,140	*
43,960	46,040	886	902	918	934	951	967	983	999	1,016	1,032	*
46,040	48,160	858	875	891	907	923	940	956	972	988	1,005	*
48,160	50,230	831	847	864	880	896	912	929	945	961	977	*
50,230	52,330	742	757	772	787	802	817	832	847	862	877	*
52,330	54,450	717	732	747	762	777	792	807	822	837	852	*
54,450	56,530	692	707	722	737	752	767	782	797	812	827	*
56,530	58,620	667	682	697	712	727	742	757	772	787	802	*
58,620	60,700	588	602	616	629	643	657	671	684	698	712	*
60,700	62,810	565	579	593	606	620	634	648	661	675	689	*
62,810	64,910	542	556	569	583	597	611	624	638	652	666	*
64,910	66,990	472	484	497	509	522	534	547	559	572	584	*
66,990	69,090	451	463	476	488	501	513	526	538	551	563	*
69,090	71,180	430	442	455	467	480	492	505	517	530	542	*
71,180	73,270	250	250	250	250	250	250	250	250	250	250	250
73,270	and up	0	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Table for Renter's Worksheet

If step 2 is:		Enter on:		
at least:	but less than:	Step 3	Step 6	Step 9
0	6,300	0.010	0.95	2,570
6,300	8,360	0.010	0.90	2,570
8,360	10,460	0.011	0.90	2,500
10,460	14,660	0.012	0.90	2,440
14,660	18,860	0.013	0.85	2,370
18,860	20,940	0.014	0.85	2,310
20,940	23,010	0.014	0.80	2,250
23,010	27,220	0.015	0.80	2,170
27,220	29,310	0.016	0.80	2,120
29,310	31,400	0.017	0.75	2,120
31,400	35,600	0.018	0.75	2,120
35,600	37,680	0.019	0.70	2,120
37,680	43,960	0.020	0.70	2,120
43,960	50,230	0.020	0.65	2,120
50,230	58,620	0.020	0.60	2,120
58,620	60,700	0.020	0.55	1,920
60,700	62,810	0.020	0.55	1,730
62,810	64,910	0.020	0.55	1,470
64,910	66,990	0.020	0.50	1,280
66,990	69,090	0.020	0.50	1,160
69,090	71,180	0.020	0.50	650
71,180	73,270	0.020	0.50	250
73,270	and up			Not eligible

Renter's Worksheet

Complete worksheet if line 17 is 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
- Multiply step 7 by 1.20572
- Amount for this step from the table to the right
- Amount from step 8 or step 9, 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

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	2,080	2	24	46	68	90	112	134	156	178	200	222	244
2,080	4,140	0	3	25	47	69	91	113	135	157	179	201	223
4,140	6,270	0	0	0	22	44	66	88	110	132	154	176	198
6,270	8,370	0	0	0	0	14	35	56	77	97	118	139	160
8,370	10,440	0	0	0	0	0	5	26	46	67	88	109	129
10,440	12,530	0	0	0	0	0	0	0	13	33	54	75	96
12,530	14,620	0	0	0	0	0	0	0	0	7	28	49	70
14,620	16,690	0	0	0	0	0	0	0	0	0	0	10	31
16,690	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	2,080	266	288	310	332	354	376	398	420	442	464	486	508
2,080	4,140	245	267	289	311	333	355	377	399	421	443	465	487
4,140	6,270	220	242	264	286	308	330	352	374	396	418	440	462
6,270	8,370	180	201	222	243	263	284	305	326	346	367	388	409
8,370	10,440	150	171	192	212	233	254	275	295	316	337	358	378
10,440	12,530	116	137	158	179	199	220	241	262	282	303	324	345
12,530	14,620	90	111	132	153	173	194	215	236	256	277	298	319
14,620	16,690	51	72	93	114	134	155	176	197	217	238	259	280
16,690	18,800	9	30	50	71	92	113	133	154	175	196	216	237
18,800	20,880	0	0	4	25	46	67	87	108	129	150	170	191
20,880	22,950	0	0	0	0	0	16	36	55	75	94	114	133
22,950	25,050	0	0	0	0	0	0	0	6	25	45	64	84
25,050	27,150	0	0	0	0	0	0	0	0	0	12	32	51
27,150	29,240	0	0	0	0	0	0	0	0	0	0	0	18
29,240	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	2,080	530	552	574	596	618	640	662	684	706	728	750	772
2,080	4,140	509	531	553	575	597	619	641	663	685	707	729	751
4,140	6,270	484	506	528	550	572	594	616	638	660	682	704	726
6,270	8,370	429	450	471	492	512	533	554	575	595	616	637	658
8,370	10,440	399	420	441	461	482	503	524	544	565	586	607	627
10,440	12,530	365	386	407	428	448	469	490	511	531	552	573	594
12,530	14,620	339	360	381	402	422	443	464	485	505	526	547	568
14,620	16,690	300	321	342	363	383	404	425	446	466	487	508	529
16,690	18,800	258	279	299	320	341	362	382	403	424	445	465	486
18,800	20,880	212	233	253	274	295	316	336	357	378	399	419	440
20,880	22,950	153	172	192	211	231	250	270	289	309	328	348	367
22,950	25,050	103	123	142	162	181	201	220	240	259	279	298	318
25,050	27,150	71	90	110	129	149	168	188	207	227	246	266	285
27,150	29,240	38	57	77	96	116	135	155	174	194	213	233	252
29,240	31,320	5	23	42	60	78	96	115	133	151	169	188	206
31,320	33,420	0	0	11	29	48	66	84	102	121	139	157	175
33,420	35,510	0	0	0	0	17	35	53	72	90	108	126	145
35,510	37,600	0	0	0	0	0	4	21	38	55	72	89	106
37,600	39,680	0	0	0	0	0	0	0	10	27	44	61	78
39,680	41,770	0	0	0	0	0	0	0	0	0	16	33	50
41,770	43,850	0	0	0	0	0	0	0	0	0	0	4	21
43,850	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	2,080	794	816	838	860	882	904	926	948	970	992	1,014	1,036
2,080	4,140	773	795	817	839	861	883	905	927	949	971	993	1,015
4,140	6,270	748	770	792	814	836	858	880	902	924	946	968	990
6,270	8,370	678	699	720	741	761	782	803	824	844	865	886	907
8,370	10,440	648	669	690	710	731	752	773	793	814	835	856	876
10,440	12,530	614	635	656	677	697	718	739	760	780	801	822	843
12,530	14,620	588	609	630	651	671	692	713	734	754	775	796	817
14,620	16,690	549	570	591	612	632	653	674	695	715	736	757	778
16,690	18,800	507	528	548	569	590	611	631	652	673	694	714	735
18,800	20,880	461	482	502	523	544	565	585	606	627	648	668	689
20,880	22,950	387	406	426	445	465	484	504	523	543	562	582	601
22,950	25,050	337	357	376	396	415	435	454	474	493	513	532	552
25,050	27,150	305	324	344	363	383	402	422	441	461	480	500	519
27,150	29,240	272	291	311	330	350	369	389	408	428	447	467	486
29,240	31,320	224	242	261	279	297	315	334	352	370	388	407	425
31,320	33,420	194	212	230	248	267	285	303	321	340	358	376	394
33,420	35,510	163	181	199	218	236	254	272	291	309	327	345	364
35,510	37,600	123	140	157	174	191	208	225	242	259	276	293	310
37,600	39,680	95	112	129	146	163	180	197	214	231	248	265	282
39,680	41,770	67	84	101	118	135	152	169	186	203	220	237	254
41,770	43,850	38	55	72	89	106	123	140	157	174	191	208	225
43,850	45,940	10	27	44	61	78	95	112	129	146	163	180	197
45,940	48,020	0	0	16	33	50	67	84	101	118	135	152	169
48,020	50,100	0	0	0	4	21	38	55	72	89	106	123	140
50,100	52,190	0	0	0	0	0	10	27	44	61	78	95	112
52,190	54,280	0	0	0	0	0	0	0	16	33	50	67	84
54,280	56,370	0	0	0	0	0	0	0	0	4	21	38	55
56,370	58,450	0	0	0	0	0	0	0	0	0	0	10	27
58,450	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	2,080	1,058	1,080	1,102	1,124	1,146	1,168	1,190	1,212	1,234	1,256	1,278	1,300
2,080	4,140	1,037	1,059	1,081	1,103	1,125	1,147	1,169	1,191	1,213	1,235	1,257	1,279
4,140	6,270	1,012	1,034	1,056	1,078	1,100	1,122	1,144	1,166	1,188	1,210	1,232	1,254
6,270	8,370	927	948	969	990	1,010	1,031	1,052	1,073	1,093	1,114	1,135	1,156
8,370	10,440	897	918	939	959	980	1,001	1,022	1,042	1,063	1,084	1,105	1,125
10,440	12,530	863	884	905	926	946	967	988	1,009	1,029	1,050	1,071	1,092
12,530	14,620	837	858	879	900	920	941	962	983	1,003	1,024	1,045	1,066
14,620	16,690	798	819	840	861	881	902	923	944	964	985	1,006	1,027
16,690	18,800	756	777	797	818	839	860	880	901	922	943	963	984
18,800	20,880	710	731	751	772	793	814	834	855	876	897	917	938
20,880	22,950	621	640	660	679	699	718	738	757	777	796	816	835
22,950	25,050	571	591	610	630	649	669	688	708	727	747	766	786
25,050	27,150	539	558	578	597	617	636	656	675	695	714	734	753
27,150	29,240	506	525	545	564	584	603	623	642	662	681	701	720
29,240	31,320	443	461	480	498	516	534	553	571	589	607	626	644
31,320	33,420	413	431	449	467	486	504	522	540	559	577	595	613
33,420	35,510	382	400	418	437	455	473	491	510	528	546	564	583
35,510	37,600	327	344	361	378	395	412	429	446	463	480	497	514
37,600	39,680	299	316	333	350	367	384	401	418	435	452	469	486
39,680	41,770	271	288	305	322	339	356	373	390	407	424	441	458
41,770	43,850	242	259	276	293	310	327	344	361	378	395	412	429
43,850	45,940	214	231	248	265	282	299	316	333	350	367	384	401
45,940	48,020	186	203	220	237	254	271	288	305	322	339	356	373
48,020	50,100	157	174	191	208	225	242	259	276	293	310	327	344
50,100	52,190	129	146	163	180	197	214	231	248	265	282	299	316
52,190	54,280	101	118	135	152	169	186	203	220	237	254	271	288
54,280	56,370	72	89	106	123	140	157	174	191	208	225	242	259
56,370	58,450	44	61	78	95	112	129	146	163	180	197	214	231
58,450	60,540	15	32	49	66	83	100	117	134	151	168	185	202
60,540	62,620	0	4	21	38	55	72	89	106	123	140	157	174
62,620	64,710	0	0	0	10	27	44	61	78	95	112	129	146
64,710	66,790	0	0	0	0	0	15	32	49	66	83	100	117
66,790	68,880	0	0	0	0	0	0	4	21	38	55	72	89
68,880	70,970	0	0	0	0	0	0	0	0	10	27	44	61
70,970	73,060	0	0	0	0	0	0	0	0	0	0	15	32
73,060	75,150	0	0	0	0	0	0	0	0	0	0	0	3
75,150	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	2,080	1,322	1,344	1,366	1,388	1,410	1,432	1,454	1,476	1,498	1,520	1,542	1,564
2,080	4,140	1,301	1,323	1,345	1,367	1,389	1,411	1,433	1,455	1,477	1,499	1,521	1,543
4,140	6,270	1,276	1,298	1,320	1,342	1,364	1,386	1,408	1,430	1,452	1,474	1,496	1,518
6,270	8,370	1,176	1,197	1,218	1,239	1,259	1,280	1,301	1,322	1,342	1,363	1,384	1,405
8,370	10,440	1,146	1,167	1,188	1,208	1,229	1,250	1,271	1,291	1,312	1,333	1,354	1,374
10,440	12,530	1,112	1,133	1,154	1,175	1,195	1,216	1,237	1,258	1,278	1,299	1,320	1,341
12,530	14,620	1,086	1,107	1,128	1,149	1,169	1,190	1,211	1,232	1,252	1,273	1,294	1,315
14,620	16,690	1,047	1,068	1,089	1,110	1,130	1,151	1,172	1,193	1,213	1,234	1,255	1,276
16,690	18,800	1,005	1,026	1,046	1,067	1,088	1,109	1,129	1,150	1,171	1,192	1,212	1,233
18,800	20,880	959	980	1,000	1,021	1,042	1,063	1,083	1,104	1,125	1,146	1,166	1,187
20,880	22,950	855	874	894	913	933	952	972	991	1,011	1,030	1,050	1,069
22,950	25,050	805	825	844	864	883	903	922	942	961	981	1,000	1,020
25,050	27,150	773	792	812	831	851	870	890	909	929	948	968	987
27,150	29,240	740	759	779	798	818	837	857	876	896	915	935	954
29,240	31,320	662	680	699	717	735	753	772	790	808	826	845	863
31,320	33,420	632	650	668	686	705	723	741	759	778	796	814	832
33,420	35,510	601	619	637	656	674	692	710	729	747	765	783	802
35,510	37,600	531	548	565	582	599	616	633	650	667	684	701	718
37,600	39,680	503	520	537	554	571	588	605	622	639	656	673	690
39,680	41,770	475	492	509	526	543	560	577	594	611	628	645	662
41,770	43,850	446	463	480	497	514	531	548	565	582	599	616	633
43,850	45,940	418	435	452	469	486	503	520	537	554	571	588	605
45,940	48,020	390	407	424	441	458	475	492	509	526	543	560	577
48,020	50,100	361	378	395	412	429	446	463	480	497	514	531	548
50,100	52,190	333	350	367	384	401	418	435	452	469	486	503	520
52,190	54,280	305	322	339	356	373	390	407	424	441	458	475	492
54,280	56,370	276	293	310	327	344	361	378	395	412	429	446	463
56,370	58,450	248	265	282	299	316	333	350	367	384	401	418	435
58,450	60,540	219	236	253	270	287	304	321	338	355	372	389	406
60,540	62,620	191	208	225	242	259	276	293	310	327	344	361	378
62,620	64,710	163	180	197	214	231	248	265	282	299	316	333	350
64,710	66,790	134	151	168	185	202	219	236	253	270	287	304	321
66,790	68,880	106	123	140	157	174	191	208	225	242	259	276	293
68,880	70,970	78	95	112	129	146	163	180	197	214	231	248	265
70,970	73,060	49	66	83	100	117	134	151	168	185	202	219	236
73,060	75,150	19	35	51	66	82	98	114	129	145	161	177	192
75,150	77,230	0	9	24	40	56	72	87	103	119	135	150	166
77,230	79,320	0	0	0	14	30	45	61	77	93	108	124	140
79,320	81,410	0	0	0	0	3	19	35	51	66	82	98	114
81,410	83,500	0	0	0	0	0	0	8	24	40	56	71	87
83,500	85,590	0	0	0	0	0	0	0	0	0	0	0	8
85,590	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	2,080	1,586	1,608	1,630	1,652	1,674	1,696	1,718	1,740	1,762	1,784	1,806	1,828
2,080	4,140	1,565	1,587	1,609	1,631	1,653	1,675	1,697	1,719	1,741	1,763	1,785	1,807
4,140	6,270	1,540	1,562	1,584	1,606	1,628	1,650	1,672	1,694	1,716	1,738	1,760	1,782
6,270	8,370	1,425	1,446	1,467	1,488	1,508	1,529	1,550	1,571	1,591	1,612	1,633	1,654
8,370	10,440	1,395	1,416	1,437	1,457	1,478	1,499	1,520	1,540	1,561	1,582	1,603	1,623
10,440	12,530	1,361	1,382	1,403	1,424	1,444	1,465	1,486	1,507	1,527	1,548	1,569	1,590
12,530	14,620	1,335	1,356	1,377	1,398	1,418	1,439	1,460	1,481	1,501	1,522	1,543	1,564
14,620	16,690	1,296	1,317	1,338	1,359	1,379	1,400	1,421	1,442	1,462	1,483	1,504	1,525
16,690	18,800	1,254	1,275	1,295	1,316	1,337	1,358	1,378	1,399	1,420	1,441	1,461	1,482
18,800	20,880	1,208	1,229	1,249	1,270	1,291	1,312	1,332	1,353	1,374	1,395	1,415	1,436
20,880	22,950	1,089	1,108	1,128	1,147	1,167	1,186	1,206	1,225	1,245	1,264	1,284	1,303
22,950	25,050	1,039	1,059	1,078	1,098	1,117	1,137	1,156	1,176	1,195	1,215	1,234	1,254
25,050	27,150	1,007	1,026	1,046	1,065	1,085	1,104	1,124	1,143	1,163	1,182	1,202	1,221
27,150	29,240	974	993	1,013	1,032	1,052	1,071	1,091	1,110	1,130	1,149	1,169	1,188
29,240	31,320	881	899	918	936	954	972	991	1,009	1,027	1,045	1,064	1,082
31,320	33,420	851	869	887	905	924	942	960	978	997	1,015	1,033	1,051
33,420	35,510	820	838	856	875	893	911	929	948	966	984	1,002	1,021
35,510	37,600	735	752	769	786	803	820	837	854	871	888	905	922
37,600	39,680	707	724	741	758	775	792	809	826	843	860	877	894
39,680	41,770	679	696	713	730	747	764	781	798	815	832	849	866
41,770	43,850	650	667	684	701	718	735	752	769	786	803	820	837
43,850	45,940	622	639	656	673	690	707	724	741	758	775	792	809
45,940	48,020	594	611	628	645	662	679	696	713	730	747	764	781
48,020	50,100	565	582	599	616	633	650	667	684	701	718	735	752
50,100	52,190	537	554	571	588	605	622	639	656	673	690	707	724
52,190	54,280	509	526	543	560	577	594	611	628	645	662	679	696
54,280	56,370	480	497	514	531	548	565	582	599	616	633	650	667
56,370	58,450	452	469	486	503	520	537	554	571	588	605	622	639
58,450	60,540	423	440	457	474	491	508	525	542	559	576	593	610
60,540	62,620	395	412	429	446	463	480	497	514	531	548	565	582
62,620	64,710	367	384	401	418	435	452	469	486	503	520	537	554
64,710	66,790	338	355	372	389	406	423	440	457	474	491	508	525
66,790	68,880	310	327	344	361	378	395	412	429	446	463	480	497
68,880	70,970	282	299	316	333	350	367	384	401	418	435	452	469
70,970	73,060	253	270	287	304	321	338	355	372	389	406	423	440
73,060	75,150	208	224	240	255	271	287	303	318	334	350	366	381
75,150	77,230	182	198	213	229	245	261	276	292	308	324	339	355
77,230	79,320	156	171	187	203	219	234	250	266	282	297	313	329
79,320	81,410	129	145	161	177	192	208	224	240	255	271	287	303
81,410	83,500	103	119	134	150	166	182	197	213	229	245	260	276
83,500	85,590	23	39	55	71	86	102	118	134	149	165	181	197
85,590	87,670	0	12	27	43	59	75	90	106	122	138	153	169
87,670	89,760	0	0	0	15	31	47	63	78	94	110	126	141
89,760	91,850	0	0	0	0	4	19	35	51	67	82	98	114
91,850	93,940	0	0	0	0	0	0	7	23	39	55	70	86
93,940	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
		but less than:											
		2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400
at least	but less than	your homestead credit refund is:											
0	2,080	1,850	1,872	1,894	1,916	1,938	1,960	1,982	2,004	2,026	2,048	2,070	2,092
2,080	4,140	1,829	1,851	1,873	1,895	1,917	1,939	1,961	1,983	2,005	2,027	2,049	2,071
4,140	6,270	1,804	1,826	1,848	1,870	1,892	1,914	1,936	1,958	1,980	2,002	2,024	2,046
6,270	8,370	1,674	1,695	1,716	1,737	1,757	1,778	1,799	1,820	1,840	1,861	1,882	1,903
8,370	10,440	1,644	1,665	1,686	1,706	1,727	1,748	1,769	1,789	1,810	1,831	1,852	1,872
10,440	12,530	1,610	1,631	1,652	1,673	1,693	1,714	1,735	1,756	1,776	1,797	1,818	1,839
12,530	14,620	1,584	1,605	1,626	1,647	1,667	1,688	1,709	1,730	1,750	1,771	1,792	1,813
14,620	16,690	1,545	1,566	1,587	1,608	1,628	1,649	1,670	1,691	1,711	1,732	1,753	1,774
16,690	18,800	1,503	1,524	1,544	1,565	1,586	1,607	1,627	1,648	1,669	1,690	1,710	1,731
18,800	20,880	1,457	1,478	1,498	1,519	1,540	1,561	1,581	1,602	1,623	1,644	1,664	1,685
20,880	22,950	1,323	1,342	1,362	1,381	1,401	1,420	1,440	1,459	1,479	1,498	1,518	1,537
22,950	25,050	1,273	1,293	1,312	1,332	1,351	1,371	1,390	1,410	1,429	1,449	1,468	1,488
25,050	27,150	1,241	1,260	1,280	1,299	1,319	1,338	1,358	1,377	1,397	1,416	1,436	1,455
27,150	29,240	1,208	1,227	1,247	1,266	1,286	1,305	1,325	1,344	1,364	1,383	1,403	1,422
29,240	31,320	1,100	1,118	1,137	1,155	1,173	1,191	1,210	1,228	1,246	1,264	1,283	1,301
31,320	33,420	1,070	1,088	1,106	1,124	1,143	1,161	1,179	1,197	1,216	1,234	1,252	1,270
33,420	35,510	1,039	1,057	1,075	1,094	1,112	1,130	1,148	1,167	1,185	1,203	1,221	1,240
35,510	37,600	939	956	973	990	1,007	1,024	1,041	1,058	1,075	1,092	1,109	1,126
37,600	39,680	911	928	945	962	979	996	1,013	1,030	1,047	1,064	1,081	1,098
39,680	41,770	883	900	917	934	951	968	985	1,002	1,019	1,036	1,053	1,070
41,770	43,850	854	871	888	905	922	939	956	973	990	1,007	1,024	1,041
43,850	45,940	826	843	860	877	894	911	928	945	962	979	996	1,013
45,940	48,020	798	815	832	849	866	883	900	917	934	951	968	985
48,020	50,100	769	786	803	820	837	854	871	888	905	922	939	956
50,100	52,190	741	758	775	792	809	826	843	860	877	894	911	928
52,190	54,280	713	730	747	764	781	798	815	832	849	866	883	900
54,280	56,370	684	701	718	735	752	769	786	803	820	837	854	871
56,370	58,450	656	673	690	707	724	741	758	775	792	809	826	843
58,450	60,540	627	644	661	678	695	712	729	746	763	780	797	814
60,540	62,620	599	616	633	650	667	684	701	718	735	752	769	786
62,620	64,710	571	588	605	622	639	656	673	690	707	724	741	758
64,710	66,790	542	559	576	593	610	627	644	661	678	695	712	729
66,790	68,880	514	531	548	565	582	599	616	633	650	667	684	701
68,880	70,970	486	503	520	537	554	571	588	605	622	639	656	673
70,970	73,060	457	474	491	508	525	542	559	576	593	610	627	644
73,060	75,150	397	413	429	444	460	476	492	507	523	539	555	570
75,150	77,230	371	387	402	418	434	450	465	481	497	513	528	544
77,230	79,320	345	360	376	392	408	423	439	455	471	486	502	518
79,320	81,410	318	334	350	366	381	397	413	429	444	460	476	492
81,410	83,500	292	308	323	339	355	371	386	402	418	434	449	465
83,500	85,590	212	228	244	260	275	291	307	323	338	354	370	386
85,590	87,670	185	201	216	232	248	264	279	295	311	327	342	358
87,670	89,760	157	173	189	204	220	236	252	267	283	299	315	330
89,760	91,850	130	145	161	177	193	208	224	240	256	271	287	303
91,850	93,940	102	118	133	149	165	181	196	212	228	244	259	275
93,940	96,030	14	30	46	62	77	93	109	125	140	156	172	188
96,030	98,110	0	1	17	33	48	64	80	96	111	127	143	159
98,110	100,200	0	0	0	4	20	35	51	67	83	98	114	130
100,200	102,290	0	0	0	0	0	6	22	38	54	69	85	101
102,290	104,380	0	0	0	0	0	0	0	9	25	40	56	72
104,380	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	2,080	2,114	2,136	2,158	2,180	2,202	2,224	2,246	2,268	2,290	2,312	2,334	2,356
2,080	4,140	2,093	2,115	2,137	2,159	2,181	2,203	2,225	2,247	2,269	2,291	2,313	2,335
4,140	6,270	2,068	2,090	2,112	2,134	2,156	2,178	2,200	2,222	2,244	2,266	2,288	2,310
6,270	8,370	1,923	1,944	1,965	1,986	2,006	2,027	2,048	2,069	2,089	2,110	2,131	2,152
8,370	10,440	1,893	1,914	1,935	1,955	1,976	1,997	2,018	2,038	2,059	2,080	2,101	2,121
10,440	12,530	1,859	1,880	1,901	1,922	1,942	1,963	1,984	2,005	2,025	2,046	2,067	2,088
12,530	14,620	1,833	1,854	1,875	1,896	1,916	1,937	1,958	1,979	1,999	2,020	2,041	2,062
14,620	16,690	1,794	1,815	1,836	1,857	1,877	1,898	1,919	1,940	1,960	1,981	2,002	2,023
16,690	18,800	1,752	1,773	1,793	1,814	1,835	1,856	1,876	1,897	1,918	1,939	1,959	1,980
18,800	20,880	1,706	1,727	1,747	1,768	1,789	1,810	1,830	1,851	1,872	1,893	1,913	1,934
20,880	22,950	1,557	1,576	1,596	1,615	1,635	1,654	1,674	1,693	1,713	1,732	1,752	1,771
22,950	25,050	1,507	1,527	1,546	1,566	1,585	1,605	1,624	1,644	1,663	1,683	1,702	1,722
25,050	27,150	1,475	1,494	1,514	1,533	1,553	1,572	1,592	1,611	1,631	1,650	1,670	1,689
27,150	29,240	1,442	1,461	1,481	1,500	1,520	1,539	1,559	1,578	1,598	1,617	1,637	1,656
29,240	31,320	1,319	1,337	1,356	1,374	1,392	1,410	1,429	1,447	1,465	1,483	1,502	1,520
31,320	33,420	1,289	1,307	1,325	1,343	1,362	1,380	1,398	1,416	1,435	1,453	1,471	1,489
33,420	35,510	1,258	1,276	1,294	1,313	1,331	1,349	1,367	1,386	1,404	1,422	1,440	1,459
35,510	37,600	1,143	1,160	1,177	1,194	1,211	1,228	1,245	1,262	1,279	1,296	1,313	1,330
37,600	39,680	1,115	1,132	1,149	1,166	1,183	1,200	1,217	1,234	1,251	1,268	1,285	1,302
39,680	41,770	1,087	1,104	1,121	1,138	1,155	1,172	1,189	1,206	1,223	1,240	1,257	1,274
41,770	43,850	1,058	1,075	1,092	1,109	1,126	1,143	1,160	1,177	1,194	1,211	1,228	1,245
43,850	45,940	1,030	1,047	1,064	1,081	1,098	1,115	1,132	1,149	1,166	1,183	1,200	1,217
45,940	48,020	1,002	1,019	1,036	1,053	1,070	1,087	1,104	1,121	1,138	1,155	1,172	1,189
48,020	50,100	973	990	1,007	1,024	1,041	1,058	1,075	1,092	1,109	1,126	1,143	1,160
50,100	52,190	945	962	979	996	1,013	1,030	1,047	1,064	1,081	1,098	1,115	1,132
52,190	54,280	917	934	951	968	985	1,002	1,019	1,036	1,053	1,070	1,087	1,104
54,280	56,370	888	905	922	939	956	973	990	1,007	1,024	1,041	1,058	1,075
56,370	58,450	860	877	894	911	928	945	962	979	996	1,013	1,030	1,047
58,450	60,540	831	848	865	882	899	916	933	950	967	984	1,001	1,018
60,540	62,620	803	820	837	854	871	888	905	922	939	956	973	990
62,620	64,710	775	792	809	826	843	860	877	894	911	928	945	962
64,710	66,790	746	763	780	797	814	831	848	865	882	899	916	933
66,790	68,880	718	735	752	769	786	803	820	837	854	871	888	905
68,880	70,970	690	707	724	741	758	775	792	809	826	843	860	877
70,970	73,060	661	678	695	712	729	746	763	780	797	814	831	848
73,060	75,150	586	602	618	633	649	665	681	696	712	728	744	759
75,150	77,230	560	576	591	607	623	639	654	670	686	702	717	733
77,230	79,320	534	549	565	581	597	612	628	644	660	675	691	707
79,320	81,410	507	523	539	555	570	586	602	618	633	649	665	681
81,410	83,500	481	497	512	528	544	560	575	591	607	623	638	654
83,500	85,590	401	417	433	449	464	480	496	512	527	543	559	575
85,590	87,670	374	390	405	421	437	453	468	484	500	516	531	547
87,670	89,760	346	362	378	393	409	425	441	456	472	488	504	519
89,760	91,850	319	334	350	366	382	397	413	429	445	460	476	492
91,850	93,940	291	307	322	338	354	370	385	401	417	433	448	464
93,940	96,030	203	219	235	251	266	282	298	314	329	345	361	377
96,030	98,110	174	190	206	222	237	253	269	285	300	316	332	348
98,110	100,200	146	161	177	193	209	224	240	256	272	287	303	319
100,200	102,290	117	132	148	164	180	195	211	227	243	258	274	290
102,290	104,380	88	103	119	135	151	166	182	198	214	229	245	261
104,380	106,470	0	8	24	40	55	71	87	103	118	134	150	166
106,470	108,550	0	0	0	9	25	41	57	72	88	104	120	135
108,550	110,640	0	0	0	0	0	11	26	42	58	74	89	105
110,640	112,730	0	0	0	0	0	0	0	12	28	43	59	75
112,730	114,820	0	0	0	0	0	0	0	0	0	13	29	45
114,820	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
		but less than:											
		2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
at least	but less than	your homestead credit refund is:											
0	2,080	2,378	2,400	2,422	2,444	2,466	2,488	2,510	2,532	2,554	2,576	2,598	2,620
2,080	4,140	2,357	2,379	2,401	2,423	2,445	2,467	2,489	2,511	2,533	2,555	2,577	2,599
4,140	6,270	2,332	2,354	2,376	2,398	2,420	2,442	2,464	2,486	2,508	2,530	2,552	2,574
6,270	8,370	2,172	2,193	2,214	2,235	2,255	2,276	2,297	2,318	2,338	2,359	2,380	2,401
8,370	10,440	2,142	2,163	2,184	2,204	2,225	2,246	2,267	2,287	2,308	2,329	2,350	2,370
10,440	12,530	2,108	2,129	2,150	2,171	2,191	2,212	2,233	2,254	2,274	2,295	2,316	2,337
12,530	14,620	2,082	2,103	2,124	2,145	2,165	2,186	2,207	2,228	2,248	2,269	2,290	2,311
14,620	16,690	2,043	2,064	2,085	2,106	2,126	2,147	2,168	2,189	2,209	2,230	2,251	2,272
16,690	18,800	2,001	2,022	2,042	2,063	2,084	2,105	2,125	2,146	2,167	2,188	2,208	2,229
18,800	20,880	1,955	1,976	1,996	2,017	2,038	2,059	2,079	2,100	2,121	2,142	2,162	2,183
20,880	22,950	1,791	1,810	1,830	1,849	1,869	1,888	1,908	1,927	1,947	1,966	1,986	2,005
22,950	25,050	1,741	1,761	1,780	1,800	1,819	1,839	1,858	1,878	1,897	1,917	1,936	1,956
25,050	27,150	1,709	1,728	1,748	1,767	1,787	1,806	1,826	1,845	1,865	1,884	1,904	1,923
27,150	29,240	1,676	1,695	1,715	1,734	1,754	1,773	1,793	1,812	1,832	1,851	1,871	1,890
29,240	31,320	1,538	1,556	1,575	1,593	1,611	1,629	1,648	1,666	1,684	1,702	1,721	1,739
31,320	33,420	1,508	1,526	1,544	1,562	1,581	1,599	1,617	1,635	1,654	1,672	1,690	1,708
33,420	35,510	1,477	1,495	1,513	1,532	1,550	1,568	1,586	1,605	1,623	1,641	1,659	1,678
35,510	37,600	1,347	1,364	1,381	1,398	1,415	1,432	1,449	1,466	1,483	1,500	1,517	1,534
37,600	39,680	1,319	1,336	1,353	1,370	1,387	1,404	1,421	1,438	1,455	1,472	1,489	1,506
39,680	41,770	1,291	1,308	1,325	1,342	1,359	1,376	1,393	1,410	1,427	1,444	1,461	1,478
41,770	43,850	1,262	1,279	1,296	1,313	1,330	1,347	1,364	1,381	1,398	1,415	1,432	1,449
43,850	45,940	1,234	1,251	1,268	1,285	1,302	1,319	1,336	1,353	1,370	1,387	1,404	1,421
45,940	48,020	1,206	1,223	1,240	1,257	1,274	1,291	1,308	1,325	1,342	1,359	1,376	1,393
48,020	50,100	1,177	1,194	1,211	1,228	1,245	1,262	1,279	1,296	1,313	1,330	1,347	1,364
50,100	52,190	1,149	1,166	1,183	1,200	1,217	1,234	1,251	1,268	1,285	1,302	1,319	1,336
52,190	54,280	1,121	1,138	1,155	1,172	1,189	1,206	1,223	1,240	1,257	1,274	1,291	1,308
54,280	56,370	1,092	1,109	1,126	1,143	1,160	1,177	1,194	1,211	1,228	1,245	1,262	1,279
56,370	58,450	1,064	1,081	1,098	1,115	1,132	1,149	1,166	1,183	1,200	1,217	1,234	1,251
58,450	60,540	1,035	1,052	1,069	1,086	1,103	1,120	1,137	1,154	1,171	1,188	1,205	1,222
60,540	62,620	1,007	1,024	1,041	1,058	1,075	1,092	1,109	1,126	1,143	1,160	1,177	1,194
62,620	64,710	979	996	1,013	1,030	1,047	1,064	1,081	1,098	1,115	1,132	1,149	1,166
64,710	66,790	950	967	984	1,001	1,018	1,035	1,052	1,069	1,086	1,103	1,120	1,137
66,790	68,880	922	939	956	973	990	1,007	1,024	1,041	1,058	1,075	1,092	1,109
68,880	70,970	894	911	928	945	962	979	996	1,013	1,030	1,047	1,064	1,081
70,970	73,060	865	882	899	916	933	950	967	984	1,001	1,018	1,035	1,052
73,060	75,150	775	791	807	822	838	854	870	885	901	917	933	948
75,150	77,230	749	765	780	796	812	828	843	859	875	891	906	922
77,230	79,320	723	738	754	770	786	801	817	833	849	864	880	896
79,320	81,410	696	712	728	744	759	775	791	807	822	838	854	870
81,410	83,500	670	686	701	717	733	749	764	780	796	812	827	843
83,500	85,590	590	606	622	638	653	669	685	701	716	732	748	764
85,590	87,670	563	579	594	610	626	642	657	673	689	705	720	736
87,670	89,760	535	551	567	582	598	614	630	645	661	677	693	708
89,760	91,850	508	523	539	555	571	586	602	618	634	649	665	681
91,850	93,940	480	496	511	527	543	559	574	590	606	622	637	653
93,940	96,030	392	408	424	440	455	471	487	503	518	534	550	566
96,030	98,110	363	379	395	411	426	442	458	474	489	505	521	537
98,110	100,200	335	350	366	382	398	413	429	445	461	476	492	508
100,200	102,290	306	321	337	353	369	384	400	416	432	447	463	479
102,290	104,380	277	292	308	324	340	355	371	387	403	418	434	450
104,380	106,470	181	197	213	229	244	260	276	292	307	323	339	355
106,470	108,550	151	167	183	198	214	230	246	261	277	293	309	324
108,550	110,640	121	137	152	168	184	200	215	231	247	263	278	294
110,640	112,730	91	106	122	138	154	169	185	201	217	232	248	264
112,730	114,820	60	76	92	108	123	139	155	171	186	202	218	234
114,820	116,910	0	0	0	4	18	33	47	62	76	91	105	120
116,910	119,000	0	0	0	0	0	4	18	33	47	62	76	91
119,000	121,090	0	0	0	0	0	0	0	4	18	33	47	62
121,090	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	2,080	2,642	2,664	2,686	2,708	2,730	2,752	2,774	2,796	2,818	2,840	2,862	2,884
2,080	4,140	2,621	2,643	2,665	2,687	2,709	2,731	2,753	2,775	2,797	2,819	2,841	2,863
4,140	6,270	2,596	2,618	2,640	2,662	2,684	2,706	2,728	2,750	2,772	2,794	2,816	2,838
6,270	8,370	2,421	2,442	2,463	2,484	2,504	2,525	2,546	2,567	2,587	2,608	2,629	2,650
8,370	10,440	2,391	2,412	2,433	2,453	2,474	2,495	2,516	2,536	2,557	2,578	2,599	2,619
10,440	12,530	2,357	2,378	2,399	2,420	2,440	2,461	2,482	2,503	2,523	2,544	2,565	2,586
12,530	14,620	2,331	2,352	2,373	2,394	2,414	2,435	2,456	2,477	2,497	2,518	2,539	2,560
14,620	16,690	2,292	2,313	2,334	2,355	2,375	2,396	2,417	2,438	2,458	2,479	2,500	2,521
16,690	18,800	2,250	2,271	2,291	2,312	2,333	2,354	2,374	2,395	2,416	2,437	2,457	2,478
18,800	20,880	2,204	2,225	2,245	2,266	2,287	2,308	2,328	2,349	2,370	2,391	2,411	2,432
20,880	22,950	2,025	2,044	2,064	2,083	2,103	2,122	2,142	2,161	2,181	2,200	2,220	2,239
22,950	25,050	1,975	1,995	2,014	2,034	2,053	2,073	2,092	2,112	2,131	2,151	2,170	2,190
25,050	27,150	1,943	1,962	1,982	2,001	2,021	2,040	2,060	2,079	2,099	2,118	2,138	2,157
27,150	29,240	1,910	1,929	1,949	1,968	1,988	2,007	2,027	2,046	2,066	2,085	2,105	2,124
29,240	31,320	1,757	1,775	1,794	1,812	1,830	1,848	1,867	1,885	1,903	1,921	1,940	1,958
31,320	33,420	1,727	1,745	1,763	1,781	1,800	1,818	1,836	1,854	1,873	1,891	1,909	1,927
33,420	35,510	1,696	1,714	1,732	1,751	1,769	1,787	1,805	1,824	1,842	1,860	1,878	1,897
35,510	37,600	1,551	1,568	1,585	1,602	1,619	1,636	1,653	1,670	1,687	1,704	1,721	1,738
37,600	39,680	1,523	1,540	1,557	1,574	1,591	1,608	1,625	1,642	1,659	1,676	1,693	1,710
39,680	41,770	1,495	1,512	1,529	1,546	1,563	1,580	1,597	1,614	1,631	1,648	1,665	1,682
41,770	43,850	1,466	1,483	1,500	1,517	1,534	1,551	1,568	1,585	1,602	1,619	1,636	1,653
43,850	45,940	1,438	1,455	1,472	1,489	1,506	1,523	1,540	1,557	1,574	1,591	1,608	1,625
45,940	48,020	1,410	1,427	1,444	1,461	1,478	1,495	1,512	1,529	1,546	1,563	1,580	1,597
48,020	50,100	1,381	1,398	1,415	1,432	1,449	1,466	1,483	1,500	1,517	1,534	1,551	1,568
50,100	52,190	1,353	1,370	1,387	1,404	1,421	1,438	1,455	1,472	1,489	1,506	1,523	1,540
52,190	54,280	1,325	1,342	1,359	1,376	1,393	1,410	1,427	1,444	1,461	1,478	1,495	1,512
54,280	56,370	1,296	1,313	1,330	1,347	1,364	1,381	1,398	1,415	1,432	1,449	1,466	1,483
56,370	58,450	1,268	1,285	1,302	1,319	1,336	1,353	1,370	1,387	1,404	1,421	1,438	1,455
58,450	60,540	1,239	1,256	1,273	1,290	1,307	1,324	1,341	1,358	1,375	1,392	1,409	1,426
60,540	62,620	1,211	1,228	1,245	1,262	1,279	1,296	1,313	1,330	1,347	1,364	1,381	1,398
62,620	64,710	1,183	1,200	1,217	1,234	1,251	1,268	1,285	1,302	1,319	1,336	1,353	1,370
64,710	66,790	1,154	1,171	1,188	1,205	1,222	1,239	1,256	1,273	1,290	1,307	1,324	1,341
66,790	68,880	1,126	1,143	1,160	1,177	1,194	1,211	1,228	1,245	1,262	1,279	1,296	1,313
68,880	70,970	1,098	1,115	1,132	1,149	1,166	1,183	1,200	1,217	1,234	1,251	1,268	1,285
70,970	73,060	1,069	1,086	1,103	1,120	1,137	1,154	1,171	1,188	1,205	1,222	1,239	1,256
73,060	75,150	964	980	996	1,011	1,027	1,043	1,059	1,074	1,090	1,106	1,122	1,137
75,150	77,230	938	954	969	985	1,001	1,017	1,032	1,048	1,064	1,080	1,095	1,111
77,230	79,320	912	927	943	959	975	990	1,006	1,022	1,038	1,053	1,069	1,085
79,320	81,410	885	901	917	933	948	964	980	996	1,011	1,027	1,043	1,059
81,410	83,500	859	875	890	906	922	938	953	969	985	1,001	1,016	1,032
83,500	85,590	779	795	811	827	842	858	874	890	905	921	937	953
85,590	87,670	752	768	783	799	815	831	846	862	878	894	909	925
87,670	89,760	724	740	756	771	787	803	819	834	850	866	882	897
89,760	91,850	697	712	728	744	760	775	791	807	823	838	854	870
91,850	93,940	669	685	700	716	732	748	763	779	795	811	826	842
93,940	96,030	581	597	613	629	644	660	676	692	707	723	739	755
96,030	98,110	552	568	584	600	615	631	647	663	678	694	710	726
98,110	100,200	524	539	555	571	587	602	618	634	650	665	681	697
100,200	102,290	495	510	526	542	558	573	589	605	621	636	652	668
102,290	104,380	466	481	497	513	529	544	560	576	592	607	623	639
104,380	106,470	370	386	402	418	433	449	465	481	496	512	528	544
106,470	108,550	340	356	372	387	403	419	435	450	466	482	498	513
108,550	110,640	310	326	341	357	373	389	404	420	436	452	467	483
110,640	112,730	280	295	311	327	343	358	374	390	406	421	437	453
112,730	114,820	249	265	281	297	312	328	344	360	375	391	407	423
114,820	116,910	134	149	163	178	192	207	221	236	250	265	279	294
116,910	119,000	105	120	134	149	163	178	192	207	221	236	250	265
119,000	121,090	76	91	105	120	134	149	163	178	192	207	221	236
121,090	123,190	0	0	5	20	34	49	63	78	92	107	121	136
123,190	125,290	0	0	0	0	4	18	33	47	62	76	91	105
125,290	127,820	0	0	0	0	0	0	0	13	26	39	52	66
127,820	130,350	0	0	0	0	0	0	0	0	0	5	19	32
130,350	132,040	0	0	0	0	0	0	0	0	0	0	0	4
132,040	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:									
	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& up	
at least	but less than	your homestead credit refund is:								
0	2,080	2,906	2,928	2,950	2,972	2,994	3,016	3,038	3,060	*
2,080	4,140	2,885	2,907	2,929	2,951	2,973	2,995	3,017	3,039	*
4,140	6,270	2,860	2,882	2,904	2,926	2,948	2,970	2,992	3,014	*
6,270	8,370	2,670	2,691	2,712	2,733	2,753	2,774	2,795	2,816	*
8,370	10,440	2,640	2,661	2,682	2,702	2,723	2,744	2,765	2,785	*
10,440	12,530	2,606	2,627	2,648	2,669	2,689	2,710	2,731	2,752	*
12,530	14,620	2,580	2,601	2,622	2,643	2,663	2,684	2,705	2,726	*
14,620	16,690	2,541	2,562	2,583	2,604	2,624	2,645	2,666	2,687	*
16,690	18,800	2,499	2,520	2,540	2,561	2,582	2,603	2,623	2,644	*
18,800	20,880	2,453	2,474	2,494	2,515	2,536	2,557	2,577	2,598	*
20,880	22,950	2,259	2,278	2,298	2,317	2,337	2,356	2,376	2,395	*
22,950	25,050	2,209	2,229	2,248	2,268	2,287	2,307	2,326	2,346	*
25,050	27,150	2,177	2,196	2,216	2,235	2,255	2,274	2,294	2,313	*
27,150	29,240	2,144	2,163	2,183	2,202	2,222	2,241	2,261	2,280	*
29,240	31,320	1,976	1,994	2,013	2,031	2,049	2,067	2,086	2,104	*
31,320	33,420	1,946	1,964	1,982	2,000	2,019	2,037	2,055	2,073	*
33,420	35,510	1,915	1,933	1,951	1,970	1,988	2,006	2,024	2,043	*
35,510	37,600	1,755	1,772	1,789	1,806	1,823	1,840	1,857	1,874	*
37,600	39,680	1,727	1,744	1,761	1,778	1,795	1,812	1,829	1,846	*
39,680	41,770	1,699	1,716	1,733	1,750	1,767	1,784	1,801	1,818	*
41,770	43,850	1,670	1,687	1,704	1,721	1,738	1,755	1,772	1,789	*
43,850	45,940	1,642	1,659	1,676	1,693	1,710	1,727	1,744	1,761	*
45,940	48,020	1,614	1,631	1,648	1,665	1,682	1,699	1,716	1,733	*
48,020	50,100	1,585	1,602	1,619	1,636	1,653	1,670	1,687	1,704	*
50,100	52,190	1,557	1,574	1,591	1,608	1,625	1,642	1,659	1,676	*
52,190	54,280	1,529	1,546	1,563	1,580	1,597	1,614	1,631	1,648	*
54,280	56,370	1,500	1,517	1,534	1,551	1,568	1,585	1,602	1,619	*
56,370	58,450	1,472	1,489	1,506	1,523	1,540	1,557	1,574	1,591	*
58,450	60,540	1,443	1,460	1,477	1,494	1,511	1,528	1,545	1,562	*
60,540	62,620	1,415	1,432	1,449	1,466	1,483	1,500	1,517	1,534	*
62,620	64,710	1,387	1,404	1,421	1,438	1,455	1,472	1,489	1,506	*
64,710	66,790	1,358	1,375	1,392	1,409	1,426	1,443	1,460	1,477	*
66,790	68,880	1,330	1,347	1,364	1,381	1,398	1,415	1,432	1,449	*
68,880	70,970	1,302	1,319	1,336	1,353	1,370	1,387	1,404	1,421	*
70,970	73,060	1,273	1,290	1,307	1,324	1,341	1,358	1,375	1,392	*
73,060	75,150	1,153	1,169	1,185	1,200	1,216	1,232	1,248	1,263	*
75,150	77,230	1,127	1,143	1,158	1,174	1,190	1,206	1,221	1,237	*
77,230	79,320	1,101	1,116	1,132	1,148	1,164	1,179	1,195	1,211	*
79,320	81,410	1,074	1,090	1,106	1,122	1,137	1,153	1,169	1,185	*
81,410	83,500	1,048	1,064	1,079	1,095	1,111	1,127	1,142	1,158	*
83,500	85,590	968	984	1,000	1,016	1,031	1,047	1,063	1,079	*
85,590	87,670	941	957	972	988	1,004	1,020	1,035	1,051	*
87,670	89,760	913	929	945	960	976	992	1,008	1,023	*
89,760	91,850	886	901	917	933	949	964	980	996	*
91,850	93,940	858	874	889	905	921	937	952	968	*
93,940	96,030	770	786	802	818	833	849	865	881	*
96,030	98,110	741	757	773	789	804	820	836	852	*
98,110	100,200	713	728	744	760	776	791	807	823	*
100,200	102,290	684	699	715	731	747	762	778	794	*
102,290	104,380	655	670	686	702	718	733	749	765	*
104,380	106,470	559	575	591	607	622	638	654	670	*
106,470	108,550	529	545	561	576	592	608	624	639	*
108,550	110,640	499	515	530	546	562	578	593	609	*
110,640	112,730	469	484	500	516	532	547	563	579	*
112,730	114,820	438	454	470	486	501	517	533	549	*
114,820	116,910	308	323	337	352	366	381	395	410	*
116,910	119,000	279	294	308	323	337	352	366	381	*
119,000	121,090	250	265	279	294	308	323	337	352	*
121,090	123,190	150	165	179	194	208	223	237	252	*
123,190	125,290	120	134	149	163	178	192	207	221	*
125,290	127,820	79	92	105	119	132	145	158	172	*
127,820	130,350	45	58	72	85	98	111	125	138	*
130,350	132,040	17	31	44	57	70	84	97	110	*
132,040	133,720	0	8	21	35	48	61	74	88	*
133,720	135,410	0	0	0	12	26	39	52	65	*
135,410	and up	0	0	0	0	0	0	0	0	0

Homeowners Refund Worksheet

For those with property tax of \$3,500 or more

- 1 Amount from line 21 _____
- 2 Total household income from line 15 _____
- 3 Enter the decimal number for this step from the table below _____
- 4 Multiply step 2 by step 3 _____
- 5 Subtract step 4 from step 1 (if result is zero or less, STOP HERE; you are not eligible for a refund) _____
- 6 Enter the decimal number for this step from the table below _____
- 7 Multiply step 5 by step 6 _____
- 8 Multiply step 7 by 1.20572 _____
- 9 Enter the amount for this step from the table below _____
- 10 Amount from step 8 or step 9, 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 9
0	2,080	0.010	0.88	3,310
2,080	4,140	0.011	0.88	3,310
4,140	6,270	0.012	0.88	3,310
6,270	8,370	0.013	0.83	3,310
8,370	10,440	0.014	0.83	3,310
10,440	14,620	0.015	0.83	3,310
14,620	16,690	0.016	0.83	3,310
16,690	18,800	0.017	0.83	3,310
18,800	20,880	0.018	0.83	3,310
20,880	22,950	0.019	0.78	3,310
22,950	29,240	0.020	0.78	3,310
29,240	35,510	0.020	0.73	3,310
35,510	50,100	0.020	0.68	3,310
50,100	73,060	0.020	0.68	2,680
73,060	83,500	0.020	0.63	2,350
83,500	93,940	0.021	0.63	1,940
93,940	104,380	0.022	0.63	1,740
104,380	114,820	0.023	0.63	1,520
114,820	121,090	0.024	0.58	1,280
121,090	125,290	0.025	0.58	1,070
125,290	130,350	0.025	0.53	870
130,350	135,410	0.025	0.53	650
135,410	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 2023 CRP by 17% (.17) 1 _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2024 2 _____ .
- 3 Add steps 1 and 2. If you need to complete Worksheet 2, use this amount from step 1 of Worksheet 2. Otherwise, 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 2024 or line 3 of your CRP
(*Mobile home owners: Enter step 3 of Worksheet 1 above*) 1 _____ .
- 2 Percent of your home **not** rented to others or **not** used for business in 2023. 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 2024 column listed on your Statement(s) of Property Taxes Payable in 2024 1 _____ .
- 2 Amount of Taxable Market Value in the 2024 column as listed on your Statement(s) of Property Taxes Payable in 2024. 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 the step 4 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, *Additions to Income* 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 names of dependents _____	
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 Total other subtractions (see instructions)	10 _____
11 This step intentionally left blank	11 _____
12 Add steps 7 through 11	12 _____
13 Subtract step 12 from step 6 (see instructions below for this line)	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 \$4,800. If they qualified and they lived with you for part of the year, multiply \$400. ($\$4,800/12$) by the number of months they lived with you. Do not enter more than \$4,800.

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

Include alimony payments your co-occupant made that were non-deductible from line 19a of federal Schedule 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.

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)

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St. Paul, MN 55146-1421

This information is available in alternate formats.

