2013

Revised 8/26/14

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

Forms and Instructions

Inside this booklet

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

To check on the status of your refund:

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

Homeowners: You may be eligible to file electronically for FREE!

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File Form M1PR electronically at www.revenue.state.mn.us

Eligibility Requirements

You may be eligible for a refund based on your household income and the property taxes paid on your principal place of residence in Minnesota. Generally, household income is your federal adjusted gross income plus most nontaxable income, minus a subtraction if you have dependents, made a contribution to a qualified retirement plan, or if you or your spouse are age 65 or older or disabled.

To qualify:

- as a **renter**, your total household income for 2013 must be less than $57,170. The maximum refund is $2,120.
- as a **homeowner**, you may be eligible for one or both of the following refunds, if you owned and lived in your home on January 2, 2014. To qualify for the:
  — **Homestead Credit Refund (for Homeowners),** your total household income for 2013 must be less than $105,500. The maximum refund is $2,657.
  — **special property tax refund,** you must have owned and lived in your home both on January 2, 2013, and on January 2, 2014; your net property tax on your homestead must have increased by more than 12 percent from 2013 to 2014; and the increase must be $100 or more. There is no income limit for the special property tax refund, and the maximum refund is $1,000. For more information, see page 11.

If you meet the above qualifications as a renter or homeowner, read the other requirements below to determine if you still qualify. If you do not qualify, there is no need for you to complete Form M1PR.

Other Requirements Include:

- **You must have been a full- or part-year resident of Minnesota during 2013.**

  If you are a renter and a permanent resident of another state, but are considered to be a resident of Minnesota for income tax purposes because you lived in Minnesota more than 183 days, you may apply for this refund. Full-year residents of Michigan and North Dakota cannot apply for the refund.

- **You *cannot* be a dependent.**

  A **dependent** is a person who meets at least one of the following three requirements:

  1 could be claimed as a dependent on someone else's 2013 federal income tax return.

  2 lived with a parent, grandparent, sibling, aunt or uncle for more than half the year; and
     — was under age 19 at the end of the year (24 if a full-time student); and
     — did not provide more than 50 percent of his or her own support.

  3 had gross income of less than $3,900 in 2013, and had more than 50 percent of his or her support provided by:
     — a person he or she lived with for the entire year; or
     — a parent, grandparent, child, grandchild, aunt, uncle, sibling, niece or nephew.

  Additionally, you cannot claim a refund if you are a nonresident alien living in Minnesota, your gross income was less than $3,900 and you received more than 50 percent of your support from a relative.

- **If you are a homeowner or mobile home owner:**
  — Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
  — You must have a valid Social Security number to apply for homestead classification with the county. If you do not have a valid Social Security number or use an Individual Taxpayer Identification Number (ITIN) to file your tax return, you do not qualify for the homestead credit refund as a homeowner.
  — You must have paid or made arrangements to pay any delinquent property taxes on your home.

- **If you are a renter, you must have lived in a building on which the owner:**
  — was assessed property taxes; or
  — paid a portion of the rent receipts in place of property tax; or
  — made payments to a local government in lieu of property taxes.

  If you are not sure whether property taxes were assessed on the building, check with your building owner.
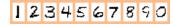
Relative Homesteads Do Not Qualify

Minnesota law allows homestead status for a home occupied by a relative of the owner, if certain qualifications are met. However, neither the owner of the property nor the relative occupant may claim the homestead credit refund or the special refund.

How to Complete a Paper Form M1PR

Form M1PR is Scannable

The Department of Revenue uses scanning equipment to capture the information from paper homestead credit refund (for homeowners) and renter property tax refund returns. It is important that you follow the instructions below so that your return is processed quickly and accurately. If you fail to provide all necessary information, your refund may be denied.

- **Use black ink** to enter the numbers inside the boxes. **Do not highlight numbers**, as this prevents the equipment from reading the numbers.

- **Please print and use CAPITAL LETTERS** when entering your name, your spouse's name and current address. Capital letters are easier to recognize.

- **Print your numbers like this:**

  1 2 3 4 5 6 7 8 9 0

  Note: Do not put a slash through the "0" (Ø) or "7" (7̸); it may be read as an "8."

- **Use whole dollars.** You must round the dollar amounts on your Form M1PR, worksheets and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts that are 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.

- **Leave lines blank** if they do not apply to you or if the amount is zero. Leave unused boxes blank.

- **Mark an X in an oval box like this:**

- **Reporting a negative amount on line 1.** If your federal adjusted gross income on line 1 is a negative amount (losses), be sure to mark an X in the oval box provided on the line *(see example below)*. Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.

  ▼ If a negative number, mark an X in oval box.

  X ☐ ☐ ☐ , ☐ 1 2 , 3 4 5 . 0 0

- **Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.

- **Do not staple or tape** any enclosures to your return. If you want to ensure that your papers stay together, use a paperclip.

Avoid Common Errors

Use this checklist to help ensure that your Form M1PR is processed timely and accurately and to avoid adjustments later.

All Applicants—

☐ You cannot be a dependent.

☐ Enter your Social Security number at the top of Form M1PR. Your return will not be processed without it.

☐ If you were married and lived together for the entire year, you must apply for one refund together and include both incomes for the year.

☐ In most cases, line 1 of Form M1PR should equal your federal adjusted gross income as shown on your federal return. If line 1 of Form M1PR does not equal the amount on your federal return, you must include an explanation.

☐ On line 7, do not include yourself or your spouse as a dependent.

Renters—

☐ If the rent you paid is greater than your income, you must enclose a statement explaining how your rent was paid.

☐ Do not include the property ID number of your rental facility below line 10.

☐ Attach a copy of your CRP, *Certificate of Rent Paid.*

Homeowners and Mobile Home Owners—

☐ If you owned and lived in your mobile home and rented the property on which it is located, mark an X in the oval box for **mobile home owner**. Do not check the box for renter.

☐ To complete your return, use the Statement of Property Taxes Payable in 2014, which you received in March or April of 2014 (or mid July 2014, if you are a mobile home owner). Do *not* use the notice of proposed property taxes you received in November 2013.

Homeowners Claiming the Special Refund—

☐ If your Statement of Property Taxes Payable in 2014 has an amount for new improvements and/or expired exclusions, you must complete Worksheet 3 on page 12.

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General Information

Information You Will Need

Renters: You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2013. Your landlord is required by law to give you a completed 2013 CRP no later than January 31, 2014. You will need the CRP to determine your refund, and you must include it with your completed Form M1PR.

If you do not receive your CRP by March 1, 2014, ask your landlord for the form. If you still cannot get it, call the department at 651-296-3781 or 1-800-652-9094.

Homeowners and Mobile Home Owners: To complete Form M1PR, you must have your Statement of Property Taxes Payable in 2014, which you should receive in March or April of 2014 (or by mid July 2014, if you are a mobile home owner). It is *not* the notice of proposed taxes that you received in November 2013.

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2013, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2014. At the time you apply for homestead status, request a signed statement saying that your application has been approved. You must include this statement with your Form M1PR.

Delinquent taxes. If you owe delinquent property taxes on your home, you have until August 15, 2015, to pay or make arrangements to pay the taxes you owe and still be able to claim your refund. At the time you make arrangements to pay, get a receipt or a signed confession of judgment statement from your county auditor's or treasurer's office and include it with your Form M1PR.

Sign Your Application

Sign your Form M1PR at the bottom of page 2. If you are married and filing together, your spouse must also sign.

Where to Send Form M1PR

Mail your Form M1PR and all required enclosures in the pre-addressed envelope included in this booklet. If you don't have a pre-addressed envelope, send your application to:

> Minnesota Property Tax Refund
> St. Paul, MN 55145-0020

File by August 15, 2014

Your 2013 Form M1PR should be mailed by, brought to, or electronically filed with the department by August 15, 2014. You will not receive a refund if your return is filed or the postmark date is after August 15, 2015.

NOTE ## Enclosures

It is important that you make and save copies of all your forms, schedules, worksheets and any required enclosures, including your CRP(s). You will be charged a fee to request copies of your return from the department.

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

Place your CRP(s), schedules and worksheets (if you had to complete them) and any required enclosures behind your Form M1PR. **Do not staple.**

If any of the following conditions apply to you, the stated item is required to be included when you file:

All Applicants:

- If line 1 of Form M1PR does not equal the amount on your federal return, or if you include someone else's income (other than your spouse) on line 5, include an explanation.

- If your income is less than the rent you paid or if no income is reported on lines 1–6 of Form M1PR, include an explanation providing the source and amount of your funds used to pay your rent and/or living expenses.

- If you rented out part of your home to others or you claimed depreciation for business use (or claimed a portion of your rent as a business expense), you must complete and include Worksheet 2 from page 12.

Renters:

- If you are a part-year resident, include an explanation of how you determined your income.

Homeowners:

- If you are applying for the special property tax refund and your Statement of Property Taxes Payable in 2014 lists an amount for new improvements and/or expired exclusions, you must complete and include Worksheet 3 from page 12.

- If your property is not classified as homestead on your property tax statement, include a signed statement from your county assessor's office stating that your homestead application has been approved.

- If your property tax statement indicates you owe delinquent property taxes on your home, include a receipt or a signed confession of judgment statement from your county auditor's or treasurer's office.

- If you received from your county a recalculation of your prior year's taxes based on the current year's classification or configuration, include an explanation.

When to Expect Your Refund

If the department receives your properly completed return and all enclosures are correct and complete, you can expect your refund:

- **by mid-August if you are a renter or mobile home owner** and you file by June 15, or within 60 days after you file, whichever is later.

- **by the end of September if you are a homeowner** and you file by August 1, or within 60 days after you file, whichever is later.

If your return is incomplete or necessary information is not enclosed, your refund will be delayed or your return will be sent back to you.

It is very important that you call the department at 651-296-3781 or 1-800-652-9094 if you move from the address given on your Form M1PR before you receive your refund. If your refund check is not cashed within two years from the date it was issued, you may lose your right to the refund.

You may receive your refund up to 30 days earlier than the dates listed above if you:

- *electronically* file your return by May 15 (if a renter) or July 1 (if a homeowner or mobile home owner); and
- chose the direct deposit option; and
- filed Form M1PR last year; and
- received a CRP(s) from your landlord (if a renter).

For information on how to electronically file your return, go to www.revenue.state.mn.us.

Penalties

If you file a return that fraudulently claims a refund, you will be assessed a penalty equal to 50 percent of the fraudulently claimed refund. Also, there are civil and criminal penalties for knowingly providing false information and for filing a fraudulent return.

Special Situations

If a Person Died

Only a surviving spouse or dependent can file Form M1PR on behalf of a deceased person. No one else, including the personal representative of the estate, may file for the refund of the deceased person.

If a person who is entitled to a property tax refund died in 2013, that person's surviving spouse may apply for the refund in his or her own name using their income for the full year and the decedent's income up to the date of death.

If the person died in 2014, but before applying for the 2013 refund, the surviving spouse must apply using both names on Form M1PR. Print *"DECD"* and the date of death after the decedent's last name. Enclose a copy of the death certificate.

If there is no surviving spouse, a dependent (as defined on page 2), may apply for the refund. The dependent must complete and enclose Form M23, *Claim for a Refund Due a Deceased Taxpayer,* and a copy of the death certificate with the Form M1PR.

If a person died after filing Form M1PR but prior to the check being issued, the refund can be paid only to the surviving spouse or a dependent. However, an uncashed check issued prior to death is considered part of the estate and can be paid to the personal representative.

Amend if Your Property Tax or Income Changes

You must file Form M1PRX, *Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*, if any of the following situations happen after you have filed Form M1PR:

- your household income increases or decreases; or
- you receive a corrected CRP from your landlord or receive additional CRPs; or
- you receive an abatement or a corrected statement from the county which changes your property taxes; or
- you find a mistake was made on your original Form M1PR.

Generally, you have three and one-half years from the due date of your original income tax return for the same year to file Form M1PRX.

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

Completing the Heading

Name and Address Section

Print the information in the name and address section using capital letters and black ink. Use your legal name; do not enter a nickname.

Enter only one address - your home address OR your post office box. Do not enter more than one address.

If your current address is a foreign address, mark an X in the oval box to the left of your address.

Your refund check will be issued in the name(s) provided on your return.

Date of Birth

Include your date of birth so that the department can more easily process your refund. If filing a joint return, include your spouse's date of birth as well.

Married Couples

If you were married for the entire year and —

- lived with your spouse for the entire year, provide both of your names and Social Security numbers.
- lived apart from your spouse for all or part of the year and you are filing separate returns, do not include your spouse's name or Social Security number.
- one spouse lived in a nursing home and the other spouse lived elsewhere, you must file separate returns. Do not include your spouse's name or Social Security number.

If you got married during the year and —

- you are filing separate returns, do not include your spouse's name or Social Security number.
- you are applying for a refund together, include both of your names and Social Security numbers.

If you divorced or separated during the year, you must file separate returns. Do not include your spouse's name or Social Security number. If you include these items on your return, a check may be issued in both names.

Roommates and Co-owners

Renters: If you lived with a person other than your spouse, each of you should have received a CRP from your landlord. You must apply for separate refunds. Do not include the other person's name or Social Security number.

Homeowners: If you and another person other than your spouse own and occupy your home (co-owners), only one of you may apply for the refund. The county will issue only one property tax statement and only one refund can be claimed per homestead. Enter only one of your names in the heading; however, you must include on line 5 the income of the other owners while they lived in the home during the year.

State Elections Campaign Fund

If you did not make a designation on your 2013 Minnesota income tax return, you may designate $5 to go to help candidates for state offices pay campaign expenses. To designate, find the party of your choice in the list provided on your Form M1PR and enter the corresponding code number where indicated. If you choose the general campaign fund, the $5 will be distributed among candidates of all major parties listed on the M1PR. If you are filing a joint return, your spouse may also designate a party.

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

Mark an X in the Boxes That Apply

- If you lived in a rental unit for any part of 2013, mark an X in the oval box for **renter**.

- If you owned and lived in your home on January 2, 2014, mark an X in the oval box for **homeowner**.

- If you rented during 2013 and then owned and lived in your home on January 2, 2014, mark an X in both the **renter** and **homeowner** oval boxes. You must follow the steps for both renters and homeowners.

- If you received a CRP from a nursing home, an adult foster care provider or an intermediate care, assisted living or other health care facility, mark an X in the oval box for **nursing home or adult foster care resident**. However, if you *did not* receive any benefits from general assistance medical care (GAMC), medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH), mark an X in the oval box for **renter**.

- If you owned and lived in your mobile home on January 2, 2014, and rented the property on which it is located, mark an X in the oval box for **mobile home owner. Do not check the box for renter.**

- If, on January 2, 2014, you owned both your mobile home and the property on which it is located, mark an X in the oval box for **homeowner**.

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RENTERS—Special Instructions

RENTERS: *If you qualify for a property tax refund (see the eligibility requirements on page 2), read the following situations that applied to you in 2013. You must follow these instructions to complete Form M1PR.*

If You Were Married All Year
—and lived together for the entire year, you must apply for one refund together. You cannot apply for separate refunds. Provide both names and Social Security numbers on one Form M1PR. Include both incomes for the full year, but do not include the income of any other persons living with you.

If You Were Single All Year
—use your income for the year, but do not include the income of any other person living with you.

Part-Year Residents
If you and/or your spouse were part-year residents, use only income received during the period you and/or your spouse lived in Minnesota. Include a note with your return explaining how you determined your income.

If You Got Married During the Year
—you have a choice: you and your spouse can apply for a refund together or apply for separate refunds.

If You Apply Together:
Include both of your incomes for the year. Add line 3 of all the CRPs you and your spouse received. Enter the total on line 9 of Form M1PR. Write "married" and the date you were married on the dotted line to the left of line 9.

If You Apply For Separate Refunds:
1 Each spouse will complete a separate Form M1PR. On lines 1–8, each spouse will use their income for the entire year plus the spouse's income for the time they were married and living together.

2 One spouse must add line 3 of the CRP for the rental unit he or she lived in before the marriage and line 3 of the CRP for the rental unit the couple lived in after they were married. Enter the total on line 9 of Form M1PR.

3 Using a separate Form M1PR, the other spouse must enter on line 9 the amount from line 3 of the CRP for the unit lived in before the marriage.

4 Do *not* include your spouse's name and Social Security number on your return even though you include your spouse's income for the time you were married and living together.

If You Divorced or Separated
Couples who separated or divorced during the year must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year.

If one person moved out and the other person remained in the same rental unit, the landlord may issue a single CRP to the person who remained in the unit. That person can apply for the refund and enter on line 9 the full amount listed on line 3 of the CRP.

If both persons moved out of the unit, the landlord will issue the CRP to the first person who requests it. That person may enter on line 9 the full amount listed on line 3 of the CRP. The other person may not apply for a refund based on rent paid for that unit.

Example: A married couple lived together from January through March of 2013. They divorced in April and rented separately from April through December. Their M1PR forms would include the following:

	Spouse 1	Spouse 2
Income		
your	full year	full year
spouse's	Jan-Mar	Jan-Mar
Line 3 amounts on		
renter's CRP for	Jan-Mar Apr-Dec	Apr-Dec

If You Lived With a Roommate
—each of you must apply for a separate refund. Do not include your roommate's income.

Your landlord is required to give each of you a separate CRP showing that each of you paid an equal portion of the rent, regardless of the portion you actually paid or the names on the lease.

If You Were Both a Renter and a Homeowner During the Year
If you owned and lived in your home for part of 2013 **but not** on January 2, 2014, you must apply for the property tax refund only as a renter. Skip lines 11–14 of Form M1PR.

If you rented during 2013 and then owned and lived in your home on January 2, 2014, follow the steps for both renters and homeowners. You must include all of your 2013 CRPs when you file Form M1PR.

If You Own a Mobile Home and Rent the Land it is Located On
—do not apply for the refund as a renter, even though you received a CRP from the mobile home park owner. See page 7 for mobile home owner instructions.

If You Lived in a Nursing, Adult Foster Care, Intermediate Care, Assisted Living or Group Home
Exempt Property
If the property is exempt from property tax, you should not have received a CRP. You are not eligible for a refund.

Non-Exempt Property
- 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 and complete the front page of the form.

- If all of your costs were paid for by GAMC, medical assistance (Medicaid), SSI, MSA or GRH, you are not eligible for a refund.

- If only part of your costs were paid for by these programs, you are eligible for a refund, but you must complete the worksheet for line 10 on page 9.

1 Mark an X in the box at the top of Form M1PR for *nursing home or adult foster care resident*.

2 Complete lines 1–9 of Form M1PR.

3 To determine line 10, complete the worksheet for line 10 on page 9.

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 of Form M1PR is not the same as on your federal return.

If your stay in a facility was temporary, you do not qualify for a refund.

If You Rented Out Part of Your Home or Used it for Business
If you rented out part of your rental unit or claimed a portion of your rent as a business expense, use Worksheet 2 on page 12 to determine line 9. Include the worksheet when filing Form M1PR.

If You Paid Rent for More Than One Unit for the Same Months
—you cannot include the amounts from both CRPs on line 9 of Form M1PR. Instead:

1 From the CRP for one unit, divide line 3 by the number of months you rented the unit.

2 Multiply step 1 by the number of months you actually lived in the unit.

3 Add step 2 to line 3 of the CRP for the other unit.

4 Enter the step 3 result on line 9 of M1PR.

HOMEOWNERS—Special Instructions

HOMEOWNERS: *If you qualify for a homestead credit refund (see the eligibility requirements on page 2), read the situations on this page that applied to you in 2013. You **must** follow these instructions to complete Form M1PR.*

If You Were Married All Year
—and you lived together for the entire year, you must apply for one refund together. You cannot apply for separate refunds. Both names and Social Security numbers must be provided on one Form M1PR.

If You Were Single All Year
—use your income for the year.

If You and/or Your Spouse Were Part-Year Residents
—use your household income for all of 2013, including the income you received before moving to Minnesota.

If You Got Married During the Year
—you have a choice: you and your spouse can apply for a refund together or apply for separate refunds.

If You Apply Together:
You must include both incomes for the entire year. If you or your spouse rented in 2013, enter line 3 of the CRP on line 9 of Form M1PR.

On line 11, enter the full amount from line 1 of your property tax statement. In the space above the text on line 11, write "married" and the date you were married.

If You Apply for Separate Refunds:
1 One spouse will complete Form M1PR as the homeowner using his or her own income for the entire year plus the income of the other spouse for the time they were living together in the home. If this spouse was issued CRPs for renting before moving into the home, enter line 3 of the CRP on line 9 of Form M1PR. On line 11, enter the full amount from line 1 of the 2014 Statement of Property Taxes Payable.

2 The other spouse may file a Form M1PR as a renter using any CRPs issued to him or her prior to moving into the home. Household income must include his or her own income for the entire year, plus the income of the other spouse for the period of time they were married and living together.

3 Do *not* include your spouse's name and Social Security number in the heading on your return.

If You Divorced or Separated
Couples who separated or divorced during the year must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year.

Only the spouse who owned and lived in the home on January 2, 2014, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2014 Statement of Property Taxes Payable on line 11 of the Form M1PR.

Example: A married couple lived together from January through March of 2013. They divorced in April. Spouse 1 kept the house and Spouse 2 rented from April through December. Their M1PR forms would include the following:

	Spouse 1	Spouse 2
Income		
your	full year ..	full year
spouse's	Jan-Mar ..	Jan-Mar
Line 1 of property		
tax statement	all	none
Line 3 amounts on		
renter's CRP for	.... none	Apr-Dec

If More Than One Owner (Co-Owners)
If you and anyone other than your spouse own and occupy the home (co-owners), only one of you may apply for the refund. You must, however, include on line 5 the income of all others for the period of time during the year that they owned and lived in the home.

Regardless of how many people are listed as owners of your home, only one homestead credit refund per homestead can be claimed.

If Someone Other Than Your Spouse Lived With You
You must include the income of any other person living with you except boarders, renters, your dependents, your parents or your spouse's parents. However, you must include the income of parents if they live with you, are not your dependents, and are co-owners of your home.

If someone other than your spouse lived with you, you must include the other person's income and name on line 5. Enclose an explanation. Do not, however, include the person's name and Social Security number in the heading on your return.

If You Were Both a Renter and a Homeowner During the Year
• If you rented during 2013 and then owned and lived in your home on January 2, 2014, follow the steps for both renters and homeowners. Complete lines 1–17 and 35 according to the instructions. You must include all of your 2013 CRPs. Mark an X in both the *renter* and *homeowner* boxes near the top of Form M1PR.

• If you owned and lived in your home during part of 2013, but not on January 2, 2014, you must apply for the property tax refund as a renter only.

Mobile Home Owners
If you owned and occupied a mobile home on January 2, 2014, and rented the land on which it is located, do not apply for the refund as a renter. You must apply for the refund as a mobile home owner. Mark an X in the box near the top of Form M1PR for *mobile home owner*.

To determine line 11, complete Worksheet 1 on page 12. Include the worksheet when you mail Form M1PR.

Do not file your return until after you receive your 2014 Property Tax Statement.

If You Rented Out Part of Your Home or Used it for Business
You must complete Worksheet 2 on page 12 to determine line 11 of Form M1PR if, in 2013, you:

• rented out part of your home—one or more rooms or the other units of a homesteaded duplex or triplex—to others; OR

• used part of your home for business for which you claimed depreciation expenses on your home on your federal Form 1040.

Include the worksheet when you file your Form M1PR.

Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2014 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.

Lines 1–5

Line Instructions

You must round the amounts on Form M1PR to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next higher dollar.

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

Household Income— Lines 1–8

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

Your total household income is not the same income listed on your income tax return. It is your federal adjusted gross income, plus types of nontaxable income (lines 2–5), minus your qualified retirement plan contribution, dependent, elderly or disabled subtraction (see Schedule 2).

Homeowners: If you are filing only for the special property tax refund on your homestead, skip lines 1–10 and lines 11, 13 and 14. You must, however, provide above line 11 the name of the county in which the property is located and the property ID number.

Line 1
Federal Adjusted Gross Income

See the special instructions on page 6 (if you are a renter) or page 7 (if a homeowner).

Enter your federal adjusted gross income from your 2013 federal income tax return. If the amount is a net loss (a negative amount), enter the negative number. To show a negative amount, mark an X in the oval box provided. If you did not file a 2013 federal return, obtain a federal return and instructions to determine what your federal adjusted gross income would have been.

If you and your spouse filed separate federal returns, but are filing a joint Form M1PR, enter the total of both federal adjusted gross incomes on line 1 of Form M1PR.

If you and your spouse did not live together for the entire year and you filed joint federal returns, but are filing separate Forms M1PR, see the example on page 6 (if you are a renter) or page 7 (if you are a homeowner) to determine each spouse's federal adjusted gross income to enter on line 1.

If line 1 of Form M1PR is not the same as on your federal return, you must include an explanation with your Form M1PR.

Line 2
Nontaxable Social Security and/or Railroad Retirement Board Benefits

The total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2013 must be included in your household income. Also include amounts deducted for payments of Medicare premiums.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. However, if a portion of the benefits was taxable and you listed an amount on line 20b of federal Form 1040 or line 14b of Form 1040A, complete the following steps to determine line 2:

1 Total Social Security benefits, or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) . . . . _____

2 Taxable portion from line 20b of federal Form 1040 or line 14b of Form 1040A . . . . _____

3 Subtract step 2 from step 1. Enter here and on line 2 of your Form M1PR . . . . _____

Do not include Social Security income for dependents.

Line 5
Additional Nontaxable Income

Enter your total nontaxable income received in 2013 that is not included on lines 1–4. Enter the type(s) of income in the space provided on line 5.

Common examples include:
- employer paid adoption expenses
- distributions from a ROTH or traditional account not included on line 1
- workers' compensation benefits
- your contributions to an employee elective deferral plan, such as a 401(k), 403(b), 457 deferred compensation or SIMPLE/SEP plan
- contributions made to a dependent care account (as shown on your W-2 form) and/or medical expense account
- nontaxable employee transit and parking expenses
- veterans' benefits
- nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- nontaxable pension and annuity payments, including disability payments
- income excluded by a tax treaty
- lump-sum distribution reported on line 1 of Schedule M1LS
- federally nontaxed interest and mutual fund dividends

- a reduction in your rent for caretaking responsibilities. Enter the difference between your actual rent and the amount your rent would have been if you had not been the caretaker
- housing allowance for military or clergy
- nontaxable military earned income, such as combat pay
- strike benefits
- employer paid education expenses
- the gain on the sale of your home excluded from your federal income
- for homeowners, the income of persons, other than a spouse, dependent or renter for the period of time that they lived with you during the year

Also include on line 5 the following losses and deductions to the extent they reduced federal adjusted gross income:
- educator expenses and tuition and fees deductions
- health savings account, domestic production activities and the Archer MSA deductions
- capital loss carryforward *(use Worksheet 4 on page 12 to compute the amount)*
- net operating loss carryforward/carryback
- the amount of a passive activity loss that is not disallowed as a result of Internal Revenue Code section 469, paragraph (i) or (m) and the amount of passive activity loss carryover allowed under IRC section 469(b)
- prior year passive activity loss carryforward claimed in 2013 for federal purposes

Do not include on line 5:
- Minnesota property tax refunds
- child support payments
- a dependent's income, including Social Security
- any state income tax refunds not included on line 1
- the dollar value of food, clothing, food stamps and medical supplies received from government agencies
- payments from life insurance policies
- payments by someone else for your care by a nurse, nursing home or hospital
- fuel assistance payments
- IRA rollovers
- gifts and inheritances
- nontaxable Holocaust settlement payments

Lines 6–14

Line 6

Add lines 1–5. If the result is zero or less, leave line 6 blank. **If your income is less than the rent you paid, enclose an explanation of the source of funds used to pay your rent.**

Line 7
Subtraction for qualified retirement plan contribution, dependents, and for those age 65 or older or disabled

Determine your subtraction using schedule 2, lines 31 through 33. See the instructions on page 11.

Line 8
Total Household Income

Subtract line 7 from line 6 and enter the result on line 8. If the result is zero or less, leave line 8 blank.

Renters: If line 8 is $57,170 or more, **STOP HERE.** You do not qualify for the property tax refund and cannot file Form M1PR.

If line 8 is less than $57,170, continue with line 9.

Homeowners and Mobile Home Owners: If line 8 is $105,500 or more, **STOP HERE**. You do not qualify for the homeowner's homestead credit refund. You may still be eligible for the special property tax refund. Read the instructions for Schedule 1 on page 11 to see if you qualify.

If line 8 is less than $105,500, continue with line 11.

Renters Only— Lines 9 and 10

If you **did not** *rent for any part of 2013, skip lines 9 and 10 and continue with line 11.*

Line 9

Add line 3 of each CRP and enter the total on line 9 of one Form M1PR. **Do not** file a separate Form M1PR for each CRP.

However, if in 2013 you:

- rented part of your rental unit to someone else or used it for business; or
- paid rent for more than one unit for the same month; or
- lived in a nursing, adult foster care, intermediate care, assisted living or other health care facility;

see the instructions for renters on page 6 to determine line 9 of Form M1PR.

Line 3 of your CRP is **not** your refund amount.

Line 10
Renters Refund Table Amount

Use the refund table for renters beginning on page 13 to determine your table amount.

Compare the table amount to line 9 and enter the smaller amount on line 10.

Residents of nursing homes, adult foster care homes, intermediate care facilities or group homes, use the worksheet below.

Do not include the property ID number for your rental facility on the line below line 10.

Homeowners Only— Lines 11–14

If you **did not** *own and live in your home on January 2, 2014, skip lines 11–14 and continue with line 15.*

County and Property ID Number

If you are a homeowner, enter the name of the county and the property ID number from your Statement of Property Taxes Payable in 2014. If your homestead is recorded on more than one property tax statement, enter the property ID number from the statement that includes the primary portion of your property on Form M1PR. Include a separate sheet listing the property ID number and county of each additional parcel.

Line 11

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2014. See the homeowner instructions on page 7 to determine line 11 if in 2013 you:

- rented part of your home to someone else or used part of your home for business; or
- are a mobile home owner and you rented the lot your home is on.

Line 12
Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12 percent from 2013 to 2014, and the increase was $100 or more, you may be eligible for a special refund, regardless of your household income. You may qualify for the special refund even if you do not qualify for the Homestead Credit Refund (for Homeowners) (see Schedule 1 instructions on page 11).

If you qualify, complete Schedule 1 on the back of Form M1PR to determine line 12. Any special refund will be included in the total refund on line 15.

Line 14
Homestead Credit Refund Table Amount

Use the refund table for homeowners beginning on page 18 to determine your table amount. Compare the table amount to line 13, and enter the smaller amount on line 14.

If line 14 is zero or blank, you are not eligible for the Homestead Credit Refund (for Homeowners).

Worksheet for Line 10

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

A Amount from line 6 of Form M1PR . . . . **A** _____

B Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH) that was included in Step a above . . . . **B** _____

C Subtract line Step B from Step A . . . . **C** _____

D Total medical assistance (or Medicaid) and GAMC payments made directly to your landlord *(from line A of your 2013 CRP)* . **D** _____

E Add Step A and Step D . . . . **E** _____

F Divide Step C by Step E, and enter the resulting decimal . . . . . **F** _____

G Using the amounts on line 8 and line 9 of Form M1PR, find the amount to enter here from the renters refund table on pages 13–17 of the instructions . . . . **G** _____

H Multiply Step G by Step F. Enter the result here and on line 10 of this Form M1PR . . . . **H** _____

All Applicants—Lines 15–17

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

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

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

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

If you want the full amount of your refund to be directly deposited into your checking or savings account, see line 35.

Lines 31 – 33
Subtraction for qualified retirement plan contribution, dependents, and for those age 65 or older or disabled
Determine your subtraction using schedule 2, lines 31 through 33. See the instructions on page 11.

Line 35
To Request Direct Deposit of Your Refund
If you want your refund on line 17 to be directly deposited into your checking or savings account, enter the information on line 35.

> You can find your bank's routing number and account number on the bottom of your check.
>
> ⑆09⑈000000⑆ 00000000000⑈
> └─ Bank's routing number ─┘ └─ Account number ─┘

The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). If your account number contains less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces and symbols—and leave any unused boxes blank.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check. Your refund may also be issued as a paper check if a portion was recaptured to pay a debt you owe or an adjustment was made to your return.

Note: Tax year 2013 is the last year you will have the option to receive your refund by paper check. Refunds will be issued via debit card or through direct deposit.

By completing line 35, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

You must use an account not associated with any foreign banks.

Complete Your Return
Sign Your Return
Sign your return at the bottom of the second page of the form.

If You Owe Federal or Minnesota Taxes
—or if you owe criminal fines, a debt to a state or county agency, district court, qualifying hospital or public library, state law requires the department to apply your refund to the amount you owe (including penalty and interest on the taxes). If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total. Your Social Security number will be used to identify you as the correct debtor.

If your debt is less than your refund, you will receive the difference.

Schedule 1—Special Property Tax Refund

To qualify for the special refund, you must have owned and lived in the same home both on January 2, 2013, and on January 2, 2014, the net property tax on your homestead must have increased by more than 12 percent from 2013 to 2014, and the increase was $100 or more.

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

You may qualify for this special refund even if you do not qualify for the 2013 Homestead Credit Refund (for Homeowners). Complete Schedule 1 on the back of Form M1PR.

If you are filing only for the special property tax refund, skip lines 1–10 and lines 11, 13 and 14. You must, however, provide the county and property ID number above line 11.

Note: *Read the section "Special Situations". If any situation applies to you, follow the instructions given in that section.*

Line 19
New Improvements/Expired Exclusions
If you had new improvements or expired exclusions listed in the 2014 column of your Statement, you must complete Worksheet 3 on page 12 to determine line 19. The increase in your property tax due to the value of the new improvements and/or expired exclusions cannot be used when computing the special refund, even though the net property tax may have increased by more than 12 percent.

The amount listed on your Statement for new improvements/expired exclusions may include construction of a new building, an addition or an improvement to an existing home, and any expired exclusions due to "This Old House."

Line 22
Enter line 2 (2013 column) of your Statement of Property Taxes Payable in 2014. If there is no amount on line 2, use line 5 (2013 column) of the Statement of Property Taxes Payable in 2014.

If the entries for the prior year column are missing or N/A, the prior year property information is not comparable to the current year information. Generally, this is due to a

Schedule 1, cont.

change in the property, such as the classification, lot size or parcel configuration. To correctly determine line 22, contact your county and ask for a recalculation of the property taxes for the prior year based on the current year's classification or configuration. Include an explanation on how the prior year calculation was derived.

If you are applying for the special refund, you must enter an amount greater than zero on line 22 of Form M1PR.

Line 23

Enter the special refund amount from line 12 of your 2012 Form M1PR. If the amount was changed by the department, use the corrected amount. If you did not receive a special refund, leave line 23 blank.

Special Situations

If you rented out part of your home or used it for business, complete Worksheet 2 on page 12. Compare the percentages you used for 2012 and 2013, and follow the instructions below to determine amounts to enter on Schedule 1.

- **If you used the same percentage for both years**:

  Line 18: Enter step 3 of Worksheet 2 on page 12.

  Line 22: Enter step 3 of Worksheet 2 on page 12 of the 2012 Form M1PR instruction booklet.

- **If in 2013 you used a higher percentage for your home than you did in 2012:**

  Line 18: Multiply line 1 of your 2014 Statement of Property Taxes Payable by the percentage used as your home in 2012 (from step 2 of Worksheet 2 on page 12 of the 2012 M1PR booklet).

Line 22: Enter step 3 of Worksheet 2 on page 12 of the 2012 Form M1PR instruction booklet.

- **If in 2013 you used a lower percentage for your home than you did in 2012:**

  Line 18: Enter step 3 of Worksheet 2 on page 12.

  Line 22: Multiply line 2 of your 2014 Statement of Property Taxes Payable by the percentage used for your home in 2013 (from step 2 of Worksheet 2 on page 12).

  Line 23: Multiply line 12 of your 2012 Form M1PR by the proportion your 2013 percentage used for your home is to the 2012 percentage used for your home.

Schedule 2

Line 31
Subtraction for those age 65 or older or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2013. If you were not certified, you may still qualify as disabled if during 2013 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.

Line 32
Dependent Subtraction

Enter the number of dependents you claimed on line 6c of federal Form 1040 or 1040A. If you did not file a federal form, enter the number of persons described as your dependent(s) who are U.S. citizens or residents of Canada or Mexico.
Do not include yourself or your spouse (see page 2). . . . . _____

If the number of dependents from above is:	enter on line 32, Form M1PR:
0	$ 0
1	5,460
2	10,530
3	15,210
4	19,500
5 or more	23,400

* *If more than one person may claim the dependent, follow the federal tie-breaker rule to decide whom may claim the dependent subtraction. See the federal Form 1040 instructions for details.*

Line 33
Retirement Account Subtraction

1 Enter the total contributions made by you (and your spouse if filing a joint return) to a qualified retirement plan such as a 401K, 403B, IRA, Roth IRA, or 457 . . . . $ _____

2 Enter $5,500 ($11,000 if you are filing a joint return). $ _____

3 Enter the smaller of step 1 or step 2 on line 33. . . . . $ _____

Worksheets 1–4

If you are required to complete any one of the following worksheets, you must include this page when you file your Form M1PR.

Worksheet 1
For Mobile Home Owners

1 Line 3 of the 2013 CRP you received for rent paid on your mobile home lot . . . . **1** _____ .

2 Line 1 of your Statement of Property Taxes Payable in 2014 . . . . **2** _____ .

3 Add steps 1 and 2. Enter the result here and on line 11 of Form M1PR . . . . **3** _____ .

Worksheet 2
For Renters and Homeowners Who Rented Part of Their Home to Others or Used it for Business

1 Line 1 of your Statement of Property Taxes Payable in 2014 or line 3 of your CRP
(Mobile home owners: Enter line 3 of Worksheet 1 above) . . . . **1** _____ .

2 Percent of your home *not* rented to others or *not* used for business . . . . **2** _____ %

3 Multiply step 1 by step 2. Enter the result here and on line 9 *(renter)* or
line 11 *(homeowner)* of Form M1PR . . . . **3** _____ .

Worksheet 3
For Homesteads with New Improvements and/or Expired Exclusions

1 Amount of new improvements/expired exclusions in the 2014 column
listed on your Statement(s) of Property Taxes Payable in 2014 . . . . **1** _____ .

2 Amount of Taxable Market Value in the 2014 column as listed on your
Statement(s) of Property Taxes Payable in 2014 . . . . **2** _____ .

3 Divide step 1 by step 2 and convert to a percentage *(round to the nearest whole percentage)*.
Enter the resulting percentage here and on line 19 of Form M1PR . . . . **3** _____ %

Complete lines 20–30 of Form M1PR to determine if you are eligible for the special refund.

Worksheet 4
For Calculating Capital Losses to Include on Form M1PR, Line 5

1 Combined net gain/loss *(line 16 of federal Schedule D)* . . . . **1** _____

2 Short-term capital loss carryforward *(line 6 of Schedule D).* Enter as a positive number . . . . **2** _____

3 Long-term capital loss carryforward *(line 14 of Schedule D).* Enter as a positive number . . . . **3** _____

4 Add steps 2 and 3 *(if step 1 is a positive number, skip lines 5 and 6 and enter this amount on line 7)* . . . . **4** _____

5 Add steps 1 and 4 . . . . **5** _____

6 Capital loss from line 13 of Form 1040 *(allowable loss).* Enter as a positive number . . . . **6** _____

7 Add steps 5 and 6 *(if less than zero, enter 0).* Enter the total here and include with other nontaxable income
on line 5 of Form M1PR . . . . **7** _____

and line 9 of Form M1PR is at least:

If line 8, Form M1PR is:		$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
but less than:		$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
at least	but less than	**your property tax refund is:**														
0	1,620	4	30	55	80	105	130	156	180	206	231	257	281	306	332	357
1,620	3,250	0	13	38	64	89	113	139	164	190	214	240	265	290	315	340
3,250	4,910	0	0	22	47	72	98	123	147	173	198	224	248	273	299	324
4,910	6,530	0	0	5	29	53	76	101	124	148	172	196	219	244	267	292
6,530	8,160	0	0	0	6	31	54	78	102	126	149	174	197	222	245	269
8,160	9,800	0	0	0	0	4	29	52	76	100	124	147	172	195	219	243
9,800	11,440	0	0	0	0	0	10	34	57	82	105	129	153	177	200	225
11,440	13,080	0	0	0	0	0	0	3	25	48	70	93	116	138	160	183
13,080	14,710	0	0	0	0	0	0	0	6	29	51	74	96	119	141	164
14,710	16,340	0	0	0	0	0	0	0	0	0	18	40	64	86	108	130
16,340	17,960	0	0	0	0	0	0	0	0	0	0	19	40	61	83	104
17,960	19,610	0	0	0	0	0	0	0	0	0	0	0	5	27	48	69
19,610	21,240	0	0	0	0	0	0	0	0	0	0	0	0	5	27	48
21,240	22,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
22,870	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

and line 9 of Form M1PR is at least:

If line 8, Form M1PR is:		$375	400	425	450	475	500	525	550	575	600	625	650	675	700
but less than:		$400	425	450	475	500	525	550	575	600	625	650	675	700	725
at least	but less than	**your property tax refund is:**													
0	1,620	382	407	432	458	482	508	533	559	583	608	634	659	684	709
1,620	3,250	366	391	416	441	466	492	516	542	567	593	617	642	668	693
3,250	4,910	349	374	400	425	449	475	500	526	550	576	601	626	651	676
4,910	6,530	315	339	363	387	410	435	458	482	506	530	553	578	601	625
6,530	8,160	293	317	340	365	388	412	436	460	483	508	531	555	579	603
8,160	9,800	267	290	315	338	363	386	410	434	458	481	506	529	553	577
9,800	11,440	248	272	296	320	343	368	391	416	439	463	487	511	534	559
11,440	13,080	206	228	250	273	296	318	340	364	386	408	430	454	476	498
13,080	14,710	187	209	231	254	277	299	321	345	367	389	411	435	457	479
14,710	16,340	154	176	198	220	244	266	288	311	334	356	378	401	424	446
16,340	17,960	125	146	167	189	210	231	252	273	295	316	337	358	379	401
17,960	19,610	90	111	133	154	175	196	217	239	260	281	302	323	345	366
19,610	21,240	69	90	111	133	154	175	196	217	239	260	281	302	323	345
21,240	22,870	30	51	72	93	114	136	157	178	199	220	242	263	284	305
22,870	24,500	0	7	28	48	68	87	107	127	147	166	187	207	227	246
24,500	26,150	0	0	0	5	25	45	65	85	105	124	144	164	184	204
26,150	27,780	0	0	0	0	2	21	41	61	82	101	121	141	161	180
27,780	29,400	0	0	0	0	0	0	0	15	33	52	70	89	107	126
29,400	31,030	0	0	0	0	0	0	0	0	0	6	24	43	61	81
31,030	32,670	0	0	0	0	0	0	0	0	0	0	0	19	37	56
32,670	34,300	0	0	0	0	0	0	0	0	0	0	0	0	13	32
34,300	35,940	0	0	0	0	0	0	0	0	0	0	0	0	0	7
35,940	37,580	0	0	0	0	0	0	0	0	0	0	0	0	0	0

and line 9 of Form M1PR is at least:

If line 8, Form M1PR is:		$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
but less than:		$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
at least	but less than	**your property tax refund is:**													
0	1,620	735	760	784	810	835	861	885	911	936	961	986	1,011	1,037	1,062
1,620	3,250	718	743	769	794	818	844	869	895	919	944	970	995	1,020	1,045
3,250	4,910	702	727	752	777	802	828	852	878	903	929	953	978	1,004	1,029
4,910	6,530	649	673	696	721	744	769	792	816	840	864	887	912	935	959
6,530	8,160	626	651	674	699	722	746	770	794	817	842	865	889	913	937
8,160	9,800	601	624	649	672	696	720	744	767	792	815	840	863	887	911

13

If line 8, Form M1PR is:

at least	but less than	$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
		your property tax refund is:													
9,800	11,440	582	606	630	654	677	702	725	749	773	797	820	845	868	893
11,440	13,080	520	544	566	588	611	634	656	678	701	724	746	769	791	814
13,080	14,710	501	525	547	569	591	615	637	659	682	705	727	749	772	795
14,710	16,340	469	491	514	536	559	581	604	626	649	671	694	717	739	761
16,340	17,960	422	443	464	485	507	528	549	570	591	613	634	655	676	697
17,960	19,610	387	408	429	451	472	493	514	535	557	578	599	620	641	663
19,610	21,240	366	387	408	429	451	472	493	514	535	557	578	599	620	641
21,240	22,870	326	348	369	390	411	432	454	475	496	517	538	560	581	602
22,870	24,500	266	286	306	325	346	366	386	405	425	445	465	484	505	525
24,500	26,150	224	244	264	283	303	323	343	363	383	403	423	442	462	482
26,150	27,780	200	220	241	260	280	300	320	339	359	379	400	419	439	459
27,780	29,400	144	163	181	200	218	237	255	275	293	312	330	349	367	386
29,400	31,030	99	118	136	155	173	192	210	229	247	266	284	303	321	340
31,030	32,670	74	93	111	130	148	167	186	205	223	242	260	279	297	316
32,670	34,300	50	69	87	106	124	143	161	180	198	217	235	254	272	292
34,300	35,940	24	41	58	76	93	110	127	145	162	179	196	214	231	248
35,940	37,580	1	19	36	53	70	88	105	122	139	157	174	191	208	226
37,580	39,200	0	0	14	31	48	66	83	100	117	135	152	169	186	204
39,200	40,830	0	0	0	7	23	39	55	71	87	103	119	135	151	166
40,830	42,490	0	0	0	0	3	19	35	51	67	83	99	114	130	146
42,490	44,110	0	0	0	0	0	0	14	30	46	61	77	93	109	125
44,110	45,740	0	0	0	0	0	0	0	8	24	40	56	72	88	104
45,740	47,370	0	0	0	0	0	0	0	0	4	18	33	48	63	76
47,370	49,010	0	0	0	0	0	0	0	0	0	0	14	29	43	57
49,010	50,650	0	0	0	0	0	0	0	0	0	0	0	10	23	38
50,650	52,270	0	0	0	0	0	0	0	0	0	0	0	0	4	18
52,270	53,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is:

at least	but less than	$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
		your property tax refund is:													
0	1,620	1,087	1,112	1,137	1,163	1,187	1,213	1,238	1,264	1,288	1,313	1,339	1,364	1,389	1,414
1,620	3,250	1,071	1,096	1,120	1,146	1,171	1,197	1,221	1,247	1,272	1,297	1,322	1,347	1,373	1,398
3,250	4,910	1,054	1,079	1,105	1,130	1,154	1,180	1,205	1,231	1,255	1,280	1,306	1,331	1,356	1,381
4,910	6,530	983	1,007	1,030	1,055	1,078	1,102	1,126	1,150	1,173	1,198	1,221	1,246	1,269	1,293
6,530	8,160	960	985	1,008	1,032	1,056	1,080	1,103	1,128	1,151	1,176	1,199	1,223	1,247	1,271
8,160	9,800	935	958	983	1,006	1,030	1,054	1,078	1,101	1,126	1,149	1,173	1,197	1,221	1,244
9,800	11,440	916	940	964	988	1,011	1,036	1,059	1,083	1,107	1,131	1,154	1,179	1,202	1,226
11,440	13,080	836	859	881	904	926	949	971	994	1,017	1,039	1,061	1,084	1,107	1,129
13,080	14,710	817	840	862	885	907	930	952	975	997	1,020	1,042	1,065	1,088	1,110
14,710	16,340	784	807	829	851	875	897	919	941	965	987	1,009	1,031	1,055	1,077
16,340	17,960	719	740	761	782	803	825	846	867	888	909	931	952	973	994
17,960	19,610	684	705	726	747	769	790	811	832	853	875	896	917	938	959
19,610	21,240	663	684	705	726	747	769	790	811	832	853	875	896	917	938
21,240	22,870	623	644	666	687	708	729	750	772	793	814	835	856	878	899
22,870	24,500	545	564	584	604	624	643	664	684	704	723	743	763	783	802
24,500	26,150	502	522	542	562	582	601	621	641	661	681	701	721	741	760
26,150	27,780	479	498	518	538	559	578	598	618	638	657	677	697	718	737
27,780	29,400	404	423	441	460	478	497	515	534	552	571	589	608	626	646
29,400	31,030	358	377	395	414	432	452	470	489	507	526	544	563	581	600
31,030	32,670	334	353	371	390	408	427	445	464	482	501	519	538	557	576
32,670	34,300	310	329	347	366	384	403	421	440	458	477	495	514	532	551
34,300	35,940	265	283	300	317	334	352	369	386	403	421	438	455	472	490
35,940	37,580	243	260	277	295	312	329	346	364	381	398	414	432	449	466

Continued on next page.

and line 9 of Form M1PR is at least:

If line 8, Form M1PR is:		$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:**													
37,580	39,200	220	237	254	272	289	306	323	341	358	375	392	410	427	444
39,200	40,830	182	198	214	230	246	262	278	294	310	325	341	357	373	389
40,830	42,490	162	178	194	210	226	242	258	273	289	305	321	337	353	369
42,490	44,110	141	157	173	189	205	220	236	252	268	284	300	316	332	348
44,110	45,740	120	136	152	167	183	199	215	231	247	263	279	295	311	326
45,740	47,370	91	106	121	135	149	164	179	193	208	223	237	251	266	281
47,370	49,010	72	87	102	116	130	145	160	174	189	204	218	232	247	262
49,010	50,650	53	68	82	96	111	126	140	155	170	184	198	213	228	243
50,650	52,270	31	45	57	71	84	98	110	124	137	151	163	177	190	204
52,270	53,910	14	27	40	53	67	80	93	106	120	133	146	159	173	186
53,910	55,540	0	10	23	36	50	63	76	89	103	116	129	142	156	169
55,540	57,170	0	0	5	19	32	46	58	72	85	99	111	125	138	152
57,170	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

and line 9 of Form M1PR is at least:

If line 8, Form M1PR is:		$1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
but less than:															
		$1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
at least	but less than	**your property tax refund is:**													
0	1,620	1,439	1,465	1,489	1,515	1,540	1,566	1,590	1,615	1,641	1,666	1,691	1,716	1,742	1,767
1,620	3,250	1,423	1,448	1,473	1,499	1,523	1,549	1,574	1,600	1,624	1,649	1,675	1,700	1,725	1,750
3,250	4,910	1,407	1,432	1,456	1,482	1,507	1,533	1,557	1,583	1,608	1,633	1,658	1,683	1,709	1,734
4,910	6,530	1,317	1,341	1,364	1,389	1,412	1,436	1,460	1,484	1,507	1,532	1,555	1,579	1,603	1,627
6,530	8,160	1,294	1,319	1,342	1,366	1,390	1,414	1,437	1,462	1,485	1,509	1,533	1,557	1,580	1,605
8,160	9,800	1,269	1,292	1,317	1,340	1,364	1,388	1,412	1,435	1,460	1,483	1,507	1,531	1,555	1,578
9,800	11,440	1,250	1,274	1,297	1,322	1,345	1,370	1,393	1,417	1,441	1,465	1,488	1,513	1,536	1,560
11,440	13,080	1,151	1,174	1,197	1,219	1,241	1,265	1,287	1,309	1,331	1,355	1,377	1,399	1,421	1,445
13,080	14,710	1,132	1,155	1,178	1,200	1,222	1,246	1,268	1,290	1,312	1,336	1,358	1,380	1,402	1,426
14,710	16,340	1,099	1,121	1,145	1,167	1,189	1,212	1,235	1,257	1,279	1,302	1,325	1,347	1,370	1,392
16,340	17,960	1,015	1,037	1,058	1,079	1,100	1,121	1,143	1,164	1,185	1,206	1,227	1,249	1,270	1,291
17,960	19,610	981	1,002	1,023	1,044	1,065	1,087	1,108	1,129	1,150	1,171	1,193	1,214	1,235	1,256
19,610	21,240	959	981	1,002	1,023	1,044	1,065	1,087	1,108	1,129	1,150	1,171	1,193	1,214	1,235
21,240	22,870	920	941	962	984	1,005	1,026	1,047	1,068	1,090	1,111	1,132	1,153	1,174	1,196
22,870	24,500	823	843	863	882	902	922	942	961	982	1,002	1,022	1,041	1,061	1,081
24,500	26,150	780	800	820	840	860	880	900	919	939	959	979	999	1,019	1,039
26,150	27,780	757	777	797	816	836	856	877	896	916	936	956	975	995	1,015
27,780	29,400	664	683	701	720	738	757	775	794	812	831	849	868	886	905
29,400	31,030	618	637	655	674	692	711	729	748	766	785	803	823	841	860
31,030	32,670	594	613	631	650	668	687	705	724	742	761	779	798	816	835
32,670	34,300	569	588	606	625	643	663	681	700	718	737	755	774	792	811
34,300	35,940	507	524	541	559	576	593	610	628	644	661	678	696	713	730
35,940	37,580	483	501	518	535	552	570	587	604	621	639	656	673	690	708
37,580	39,200	461	479	496	513	530	548	565	582	599	617	634	651	668	686
39,200	40,830	405	421	437	453	469	484	500	516	532	548	564	580	596	612
40,830	42,490	385	401	417	432	448	464	480	496	512	528	544	560	576	591
42,490	44,110	364	379	395	411	427	443	459	475	491	507	523	538	554	570
44,110	45,740	342	358	374	390	406	422	438	454	470	485	501	517	533	549
45,740	47,370	296	310	324	339	354	368	383	398	412	426	441	456	471	484
47,370	49,010	277	290	305	320	335	349	364	378	393	407	422	437	452	465
49,010	50,650	257	271	286	301	315	330	345	359	373	388	403	418	431	446
50,650	52,270	216	230	243	257	269	283	296	310	322	336	349	363	375	389
52,270	53,910	199	212	226	239	252	265	279	292	305	318	332	345	358	371
53,910	55,540	182	195	209	222	235	248	262	275	288	301	315	328	341	354
55,540	57,170	164	178	191	205	212	212	212	212	212	212	212	212	212	212
57,170	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is: at least	but less than	and line 9 of Form M1PR is at least: $1,775 but less than: $1,800 — your property tax refund is:	1,800 / 1,825	1,825 / 1,850	1,850 / 1,875	1,875 / 1,900	1,900 / 1,925	1,925 / 1,950	1,950 / 1,975	1,975 / 2,000
0	1,620	1,791	1,817	1,842	1,868	1,892	1,918	1,943	1,968	1,993
1,620	3,250	1,776	1,801	1,825	1,851	1,876	1,902	1,926	1,951	1,977
3,250	4,910	1,759	1,784	1,809	1,835	1,859	1,885	1,910	1,936	1,960
4,910	6,530	1,650	1,675	1,698	1,723	1,746	1,770	1,794	1,818	1,841
6,530	8,160	1,628	1,653	1,676	1,700	1,724	1,748	1,771	1,796	1,819
8,160	9,800	1,603	1,626	1,650	1,674	1,698	1,721	1,746	1,769	1,794
9,800	11,440	1,584	1,608	1,631	1,656	1,679	1,703	1,727	1,751	1,774
11,440	13,080	1,467	1,489	1,512	1,535	1,557	1,579	1,602	1,625	1,647
13,080	14,710	1,448	1,470	1,492	1,516	1,538	1,560	1,583	1,606	1,628
14,710	16,340	1,415	1,437	1,460	1,482	1,505	1,527	1,550	1,572	1,595
16,340	17,960	1,312	1,333	1,355	1,376	1,397	1,418	1,439	1,461	1,482
17,960	19,610	1,277	1,299	1,320	1,341	1,362	1,383	1,405	1,426	1,447
19,610	21,240	1,256	1,277	1,299	1,320	1,341	1,362	1,383	1,405	1,426
21,240	22,870	1,217	1,238	1,259	1,280	1,302	1,323	1,344	1,365	1,386
22,870	24,500	1,101	1,120	1,141	1,161	1,181	1,200	1,220	1,240	1,260
24,500	26,150	1,059	1,078	1,098	1,118	1,138	1,158	1,178	1,198	1,218
26,150	27,780	1,036	1,055	1,075	1,095	1,115	1,134	1,154	1,174	1,195
27,780	29,400	923	942	960	979	997	1,017	1,035	1,054	1,072
29,400	31,030	878	897	915	934	952	971	989	1,008	1,026
31,030	32,670	853	872	890	909	928	947	965	984	1,002
32,670	34,300	829	848	866	885	903	922	940	959	977
34,300	35,940	747	765	782	799	816	834	851	868	885
35,940	37,580	725	742	759	777	794	811	828	846	863
37,580	39,200	703	720	737	755	772	789	806	824	841
39,200	40,830	628	643	659	675	691	707	723	739	755
40,830	42,490	607	623	639	655	671	687	703	719	735
42,490	44,110	586	602	618	634	650	666	682	697	713
44,110	45,740	565	581	597	613	629	644	660	676	692
45,740	47,370	499	514	529	543	558	572	587	601	616
47,370	49,010	480	495	510	524	538	553	568	582	597
49,010	50,650	461	476	490	505	519	534	548	563	578
50,650	52,270	402	416	428	442	455	469	481	495	508
52,270	53,910	385	398	411	424	438	451	464	477	491
53,910	55,540	368	381	394	407	421	434	447	460	474
55,540	57,170	212	212	212	212	212	212	212	212	212
57,170	& up	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is: at least	but less than	and line 9 of Form M1PR is at least: 2,000 but less than: 2,025 — your property tax refund is:	2,025 / 2,050	2,050 / 2,075	2,075 / 2,100	2,100 / 2,125	2,125 / 2,150	2,150 / 2,175	2,175 / 2,200	2,200 / 2,225	2,225 / 2,250
0	1,620	2,018	2,044	2,069	2,094	2,119	2,120	2,120	2,120	2,120	2,120
1,620	3,250	2,002	2,027	2,052	2,078	2,103	2,120	2,120	2,120	2,120	2,120
3,250	4,910	1,985	2,011	2,036	2,061	2,086	2,112	2,120	2,120	2,120	2,120
4,910	6,530	1,866	1,889	1,913	1,937	1,961	1,984	2,009	2,032	2,056	2,080
6,530	8,160	1,843	1,867	1,891	1,914	1,939	1,962	1,986	2,010	2,034	2,057
8,160	9,800	1,817	1,841	1,865	1,889	1,912	1,937	1,960	1,984	2,008	2,014
9,800	11,440	1,799	1,822	1,847	1,870	1,894	1,918	1,942	1,965	1,990	2,013
11,440	13,080	1,670	1,692	1,715	1,737	1,760	1,782	1,805	1,827	1,850	1,872
13,080	14,710	1,650	1,673	1,696	1,718	1,741	1,763	1,786	1,808	1,831	1,853
14,710	16,340	1,618	1,640	1,662	1,685	1,708	1,730	1,752	1,776	1,798	1,820
16,340	17,960	1,503	1,524	1,545	1,567	1,588	1,609	1,630	1,651	1,673	1,694
17,960	19,610	1,468	1,489	1,511	1,532	1,553	1,574	1,595	1,617	1,638	1,659
19,610	21,240	1,447	1,468	1,489	1,511	1,532	1,553	1,574	1,595	1,617	1,638
21,240	22,870	1,408	1,429	1,450	1,471	1,492	1,514	1,535	1,556	1,577	1,598
22,870	24,500	1,279	1,300	1,320	1,340	1,359	1,379	1,399	1,419	1,438	1,459
24,500	26,150	1,237	1,257	1,277	1,297	1,317	1,337	1,357	1,377	1,396	1,416
26,150	27,780	1,214	1,234	1,254	1,274	1,293	1,313	1,333	1,354	1,373	1,393
27,780	29,400	1,091	1,109	1,128	1,146	1,165	1,183	1,202	1,220	1,239	1,257
29,400	31,030	1,045	1,063	1,082	1,100	1,119	1,137	1,156	1,174	1,194	1,212
31,030	32,670	1,021	1,039	1,058	1,076	1,095	1,113	1,132	1,150	1,169	1,187

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If line 8, Form M1PR is:

and line 9 of Form M1PR is at least:

at least	but less than	2,000 / 2,025	2,025 / 2,050	2,050 / 2,075	2,075 / 2,100	2,100 / 2,125	2,125 / 2,150	2,150 / 2,175	2,175 / 2,200	2,200 / 2,225	2,225 / 2,250
		your property tax refund is:									
32,670	34,300	996	1,014	1,034	1,052	1,071	1,089	1,108	1,126	1,145	1,163
34,300	35,940	903	920	937	954	972	989	1,006	1,023	1,041	1,058
35,940	37,580	880	897	915	932	949	966	984	1,001	1,018	1,035
37,580	39,200	858	875	893	909	926	943	961	978	995	1,012
39,200	40,830	771	787	802	818	834	850	866	882	898	914
40,830	42,490	750	766	782	798	814	830	846	862	878	894
42,490	44,110	729	745	761	777	793	809	825	841	856	872
44,110	45,740	708	724	740	756	772	788	803	819	835	851
45,740	47,370	631	646	659	674	689	704	718	732	747	762
47,370	49,010	612	626	640	655	670	685	699	713	728	743
49,010	50,650	593	606	621	636	651	665	679	694	709	723
50,650	52,270	522	534	548	561	575	587	601	614	628	640
52,270	53,910	504	517	530	544	557	570	583	597	610	623
53,910	55,540	487	500	513	527	530	530	530	530	530	530
55,540	57,170	212	212	212	212	212	212	212	212	212	212
57,170	& up	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is:

and line 9 of Form M1PR is at least:

at least	but less than	2,250 / 2,275	2,275 / 2,300	2,300 / 2,325	2,325 / 2,350	2,350 / 2,375	2,375 / 2400	2400 / 2,425	2,425 / 2,450	2,450 / 2,475	2,475 / 2,500	2,500 / & over
		your property tax refund is:										
0	1,620	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120
1,620	3,250	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120
3,250	4,910	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120
4,910	6,530	2,104	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120
6,530	8,160	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067
8,160	9,800	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014
9,800	11,440	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014
11,440	13,080	1,895	1,918	1,940	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961
13,080	14,710	1,876	1,898	1,921	1,943	1,961	1,961	1,961	1,961	1,961	1,961	1,961
14,710	16,340	1,842	1,866	1,888	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908
16,340	17,960	1,715	1,736	1,757	1,779	1,800	1,821	1,842	1,855	1,855	1,855	1,855
17,960	19,610	1,680	1,701	1,723	1,744	1,765	1,786	1,802	1,802	1,802	1,802	1,802
19,610	21,240	1,659	1,680	1,701	1,723	1,744	1,765	1,786	1,802	1,802	1,802	1,802
21,240	22,870	1,620	1,641	1,662	1,683	1,704	1,726	1,747	1,749	1,749	1,749	1,749
22,870	24,500	1,479	1,499	1,518	1,538	1,558	1,578	1,597	1,618	1,638	1,658	*
24,500	26,150	1,436	1,456	1,476	1,496	1,516	1,536	1,555	1,575	1,595	1,615	*
26,150	27,780	1,413	1,433	1,452	1,472	1,492	1,513	1,532	1,552	1,572	1,592	*
27,780	29,400	1,276	1,294	1,313	1,331	1,350	1,368	1,388	1,406	1,425	1,443	*
29,400	31,030	1,231	1,249	1,268	1,286	1,305	1,323	1,342	1,360	1,379	1,397	*
31,030	32,670	1,206	1,224	1,243	1,261	1,280	1,299	1,318	1,336	1,355	1,373	*
32,670	34,300	1,182	1,200	1,219	1,237	1,256	1,274	1,293	1,311	1,330	1,348	*
34,300	35,940	1,075	1,092	1,110	1,127	1,144	1,161	1,179	1,196	1,213	1,230	*
35,940	37,580	1,053	1,070	1,087	1,103	1,121	1,138	1,155	1,172	1,190	1,207	*
37,580	39,200	1,030	1,047	1,064	1,081	1,099	1,116	1,133	1,150	1,168	1,185	*
39,200	40,830	930	946	961	977	993	1,009	1,025	1,041	1,057	1,073	*
40,830	42,490	909	925	941	957	973	989	1,005	1,021	1,037	1,053	*
42,490	44,110	888	904	920	936	952	968	984	1,000	1,015	1,031	*
44,110	45,740	867	883	899	915	931	947	962	978	994	1,010	*
45,740	47,370	776	791	806	820	834	849	864	879	893	907	*
47,370	49,010	757	772	787	801	815	830	845	860	873	888	*
49,010	50,650	738	753	767	781	796	811	826	840	854	869	*
50,650	52,270	654	667	681	693	707	720	734	746	760	773	*
52,270	53,910	636	650	663	676	689	703	716	729	742	756	*
53,910	55,540	530	530	530	530	530	530	530	530	530	530	530
55,540	57,170	212	212	212	212	212	212	212	212	212	212	212
57,170	& up	0	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet on page 18.

Renter's Worksheet

For household incomes of $22,870 or more with property tax of $2,500 or more

1 Amount from line 9 of Form M1PR . . . . **1** _____

2 Total household income from line 8 of Form M1PR **2** _____

3 Decimal number for this step from the table below **3** _____

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

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

6 Decimal number for this step from the table below **6** _____

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

8 Multiply step 7 by 1.06 . . . . **8** _____

9 Amount for this step from the table below . . . . **9** _____

10 Amount from step 8 or step 9, whichever is less. Also enter this amount on line 10 of Form M1PR, or step G if you are completing the worksheet for line 10 on page 9 of this booklet **10** _____

Table for Renter's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 9
22,870	24,500	0.017	0.75	1,749
24,500	27,780	0.018	0.75	1,749
27,780	29,400	0.019	0.70	1,749
29,400	34,300	0.020	0.70	1,749
34,300	39,200	0.020	0.65	1,749
39,200	45,740	0.020	0.60	1,749
45,740	47,370	0.020	0.55	1,590
47,370	49,010	0.020	0.55	1,431
49,010	50,650	0.020	0.55	1,219
50,650	52,270	0.020	0.50	1,060
52,270	53,910	0.020	0.50	954
53,910	55,540	0.020	0.50	530
55,540	57,170	0.020	0.50	212
57,170	& up		not eligible	

Homestead Credit Refund (for Homeowners) Table

and line 13 of Form M1PR is at least / but less than — your homestead credit refund is:

If line 8, Form M1PR is at least:	but less than:	$0	25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575
		$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575	600
0	1,620	4	26	47	69	92	113	135	157	179	201	222	244	267	288	310	332	354	376	398	419	442	464	485	507
1,620	3,230	0	9	31	54	75	97	118	141	163	184	206	229	250	272	294	316	338	359	381	404	425	447	469	491
3,230	4,890	0	0	12	34	56	77	100	122	143	165	187	209	231	252	275	297	318	340	363	384	406	427	450	472
4,890	6,520	0	0	0	11	32	53	73	94	114	135	156	176	197	217	238	259	279	300	320	341	362	382	403	423
6,520	8,130	0	0	0	0	8	29	49	70	91	111	132	152	173	194	214	235	255	276	297	317	338	358	379	400
8,130	9,760	0	0	0	0	0	3	24	44	65	85	106	127	147	168	188	209	230	250	271	291	312	333	353	374
9,760	11,390	0	0	0	0	0	0	0	3	24	44	65	85	106	127	147	168	188	209	230	250	271	291	312	333
11,390	13,010	0	0	0	0	0	0	0	0	14	35	56	76	97	117	138	159	179	200	220	241	262	282	303	323
13,010	14,650	0	0	0	0	0	0	0	0	0	2	23	43	64	84	105	126	146	167	187	208	229	249	270	290
14,650	16,270	0	0	0	0	0	0	0	0	0	0	0	7	28	48	69	90	110	131	151	172	193	213	234	254
16,270	17,880	0	0	0	0	0	0	0	0	0	0	0	0	0	10	30	48	68	88	107	126	145	165	184	203
17,880	19,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	30	49	68	88	107	127	145	165
19,530	21,160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	24	43	62	81	101	121	139
21,160	22,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	37	57	76	95	114
22,780	24,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	29	47	65	83
24,400	26,030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	24	42	60
26,030	27,660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	36
27,660	29,260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
29,260	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 8, Form M1PR is: and **line 13 of Form M1PR is at least:**

your homestead credit refund is:

Line 8 at least	Line 8 but less than	$600 / $625	625 / 650	650 / 675	675 / 700	700 / 725	725 / 750	750 / 775	775 / 800	800 / 825	825 / 850	850 / 875	875 / 900	900 / 925	925 / 950	950 / 975	975 / 1,000	1,000 / 1,025	1,025 / 1,050	1,050 / 1,075	1,075 / 1,100	1,100 / 1,125	1,125 / 1,150	1,150 / 1,175	1,175 / 1,200
0	1,620	529	551	573	594	617	639	660	682	705	726	748	769	792	814	835	857	880	901	923	945	967	989	1,010	1,032
1,620	3,230	513	535	556	579	600	622	644	666	688	710	731	754	776	797	819	842	863	885	906	929	951	972	994	1,017
3,230	4,890	493	515	538	559	581	603	625	647	668	690	713	734	756	778	800	822	844	865	888	909	931	953	975	997
4,890	6,520	444	465	485	506	526	547	568	588	609	629	650	671	691	712	732	753	774	794	815	835	856	877	897	918
6,520	8,130	420	441	461	482	503	523	544	564	585	606	626	647	667	688	709	729	750	770	791	812	832	853	873	894
8,130	9,760	394	415	436	456	477	497	518	539	559	580	600	621	642	662	683	703	724	745	765	786	806	827	848	868
9,760	11,390	374	394	415	436	456	477	497	518	539	559	580	600	621	642	662	683	703	724	745	765	786	806	827	848
11,390	13,010	344	365	385	406	426	447	468	488	509	529	550	571	591	612	632	653	674	694	715	735	756	777	797	818
13,010	14,650	311	332	352	373	393	414	435	455	476	496	517	538	558	579	599	620	641	661	682	702	723	744	764	785
14,650	16,270	275	296	316	337	357	378	399	419	440	460	481	502	522	543	563	584	605	625	646	666	687	708	728	749
16,270	17,880	222	242	262	280	300	319	339	357	377	397	416	435	454	474	493	512	531	551	571	589	609	628	648	666
17,880	19,530	184	204	222	242	262	281	300	319	339	358	377	397	416	436	454	474	493	513	531	551	571	590	609	628
19,530	21,160	159	178	198	216	236	255	275	294	313	333	352	371	390	410	430	448	468	487	507	525	545	564	584	603
21,160	22,780	134	153	172	192	211	231	249	269	288	308	327	346	366	385	404	423	443	462	481	501	520	540	558	578
22,780	24,400	101	119	137	156	173	192	209	228	245	264	281	300	317	336	353	372	389	408	425	444	461	480	497	516
24,400	26,030	78	96	114	132	150	168	186	204	222	240	259	276	295	312	331	348	367	384	403	420	439	456	475	492
26,030	27,660	55	72	91	108	127	144	163	180	199	216	235	252	271	288	307	324	343	361	379	397	415	433	451	469
27,660	29,260	29	45	63	79	96	112	130	146	163	179	197	213	230	246	264	280	297	313	331	347	364	380	398	414
29,260	30,880	7	24	41	58	74	91	108	125	141	158	175	192	208	225	242	259	275	291	309	325	342	358	376	392
30,880	32,500	0	2	20	36	53	69	87	103	119	136	153	170	186	203	220	237	253	270	287	304	320	337	354	371
32,500	34,160	0	0	0	14	31	47	64	81	98	114	131	148	165	181	198	215	232	248	265	282	299	315	332	349
34,160	35,770	0	0	0	0	9	26	42	59	76	93	109	126	143	160	176	193	210	227	243	260	277	294	310	327
35,770	37,390	0	0	0	0	0	4	21	37	55	71	88	104	122	138	155	171	188	205	221	238	255	272	288	305
37,390	39,030	0	0	0	0	0	0	0	15	32	49	66	82	99	116	133	149	166	183	200	216	233	250	267	283
39,030	40,650	0	0	0	0	0	0	0	0	10	27	44	61	77	94	111	128	144	161	178	195	211	228	245	262
40,650	42,270	0	0	0	0	0	0	0	0	0	5	23	39	56	72	90	106	123	139	157	173	190	206	224	240
42,270	43,890	0	0	0	0	0	0	0	0	0	0	1	18	34	50	68	84	101	117	135	151	168	184	202	218
43,890	45,510	0	0	0	0	0	0	0	0	0	0	0	0	12	29	46	63	79	96	113	130	146	163	180	197
45,510	47,130	0	0	0	0	0	0	0	0	0	0	0	0	0	7	24	41	58	74	91	108	125	141	158	175
47,130	48,790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	19	36	53	69	85	103	119	136	152
48,790	50,410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	31	47	64	80	98	114	131
50,410	52,030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	26	42	59	76	93	109
52,030	53,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	21	37	54	71	88
53,650	55,270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	32	49	66
55,270	56,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	27	44
56,920	58,540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	21
58,540	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

and line 13 of Form M1PR is at least:

If line 8, Form M1PR is:		1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	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	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
		your homestead credit refund is:																							
0	1,620	1,055	1,076	1,098	1,120	1,142	1,164	1,186	1,207	1,230	1,251	1,273	1,295	1,317	1,339	1,361	1,382	1,405	1,427	1,448	1,470	1,492	1,514	1,536	1,557
1,620	3,230	1,038	1,060	1,082	1,104	1,126	1,147	1,169	1,192	1,213	1,235	1,257	1,279	1,301	1,323	1,344	1,367	1,388	1,410	1,432	1,454	1,476	1,498	1,519	1,542
3,230	4,890	1,019	1,040	1,063	1,085	1,106	1,128	1,151	1,172	1,194	1,215	1,238	1,260	1,281	1,303	1,326	1,347	1,369	1,391	1,413	1,435	1,456	1,478	1,501	1,522
4,890	6,520	938	959	980	1,000	1,021	1,041	1,062	1,083	1,103	1,124	1,144	1,165	1,186	1,206	1,227	1,247	1,268	1,289	1,309	1,330	1,350	1,371	1,392	1,412
6,520	8,130	915	935	956	976	997	1,018	1,038	1,059	1,079	1,100	1,121	1,141	1,162	1,182	1,203	1,224	1,244	1,265	1,285	1,306	1,327	1,347	1,368	1,388
8,130	9,760	889	909	930	951	971	992	1,012	1,033	1,054	1,074	1,095	1,115	1,136	1,157	1,177	1,198	1,218	1,239	1,260	1,280	1,301	1,321	1,342	1,363
9,760	11,390	868	889	909	930	951	971	992	1,012	1,033	1,054	1,074	1,095	1,115	1,136	1,157	1,177	1,198	1,218	1,239	1,260	1,280	1,301	1,321	1,342
11,390	13,010	838	859	880	900	921	941	962	983	1,003	1,024	1,044	1,065	1,086	1,106	1,127	1,147	1,168	1,189	1,209	1,230	1,250	1,271	1,292	1,312
13,010	14,650	805	826	847	867	888	908	929	950	970	991	1,011	1,032	1,053	1,073	1,094	1,114	1,135	1,156	1,176	1,197	1,217	1,238	1,259	1,279
14,650	16,270	769	790	811	831	852	872	893	914	934	955	975	996	1,017	1,037	1,058	1,078	1,099	1,120	1,140	1,161	1,181	1,202	1,223	1,243
16,270	17,880	686	706	725	744	763	783	802	821	840	860	880	898	918	937	957	975	995	1,015	1,034	1,053	1,072	1,092	1,111	1,130
17,880	19,530	648	667	686	706	725	745	763	783	802	822	840	860	880	899	918	937	957	976	995	1,015	1,034	1,054	1,072	1,092
19,530	21,160	622	642	661	680	699	719	739	757	777	796	816	834	854	873	893	912	931	951	970	989	1,008	1,028	1,048	1,066
21,160	22,780	597	617	636	655	675	694	713	732	752	771	790	810	829	849	867	887	906	926	945	964	984	1,003	1,022	1,041
22,780	24,400	534	552	570	588	606	624	642	660	678	696	714	732	750	768	786	804	822	840	858	877	894	913	930	949
24,400	26,030	511	528	547	564	583	600	619	637	655	673	691	709	727	745	763	781	799	817	835	853	871	889	907	925
26,030	27,660	487	505	523	541	559	577	595	613	631	649	667	685	703	721	740	757	776	793	812	829	848	865	884	901
27,660	29,260	431	447	465	481	497	514	531	548	564	581	598	615	631	648	665	682	698	715	732	749	765	782	799	816
29,260	30,880	409	425	443	459	476	492	510	526	543	559	577	593	610	626	644	660	677	693	711	727	744	760	778	794
30,880	32,500	387	404	421	438	454	471	488	505	521	538	555	572	588	605	622	639	655	672	689	706	722	739	756	773
32,500	34,160	366	382	399	416	433	449	466	483	500	516	533	550	567	583	599	617	633	650	666	684	700	717	733	751
34,160	35,770	344	361	377	393	411	427	444	460	478	494	511	527	545	561	578	594	612	628	645	661	679	695	712	728
35,770	37,390	322	339	355	372	389	406	422	439	456	473	489	506	523	540	556	573	590	607	623	640	657	674	690	707
37,390	39,030	300	317	334	350	367	384	401	417	434	451	468	484	501	518	535	551	568	585	602	618	634	652	668	685
39,030	40,650	278	295	312	329	345	362	379	396	412	428	446	462	479	495	513	529	546	562	580	596	613	629	647	663
40,650	42,270	256	273	290	307	323	340	357	374	390	407	424	441	457	474	491	508	524	541	558	575	591	608	625	642
42,270	43,890	235	251	269	285	302	318	336	352	369	385	403	419	436	452	470	486	503	519	537	553	570	586	604	620
43,890	45,510	213	230	247	264	280	297	314	331	347	364	381	398	414	431	448	465	481	497	515	531	548	564	582	598
45,510	47,130	192	208	225	242	259	275	291	309	325	342	358	376	392	409	425	443	459	476	492	510	526	543	559	577
47,130	48,790	170	186	203	219	237	253	270	286	304	320	337	353	371	387	404	420	438	454	471	487	505	521	538	554
48,790	50,410	147	165	181	198	214	232	248	265	281	299	315	332	348	366	382	399	415	433	449	466	482	500	516	533
50,410	52,030	126	143	160	176	193	210	227	243	260	277	294	310	327	344	361	377	393	411	427	444	460	478	494	511
52,030	53,650	104	121	138	155	171	187	205	221	238	254	272	288	305	321	339	355	372	388	406	422	439	455	473	489
53,650	55,270	82	99	116	133	149	166	183	200	216	233	250	267	283	300	317	334	350	367	384	401	417	434	451	468
55,270	56,920	61	77	94	111	128	144	161	178	195	211	228	245	262	278	295	312	329	345	362	379	396	412	428	446
56,920	58,540	36	52	67	82	98	113	129	144	160	175	191	206	221	237	252	268	283	299	314	330	345	361	376	391
58,540	60,160	15	31	46	62	77	93	108	124	139	155	170	185	201	216	232	247	263	278	294	309	324	340	355	371
60,160	61,780	0	11	27	42	58	73	89	104	119	135	150	166	181	197	212	228	243	259	274	289	305	320	336	351
61,780	63,400	0	0	6	22	37	53	68	83	99	114	130	145	161	176	192	207	222	238	253	269	284	300	315	331
63,400	65,050	0	0	0	2	18	33	48	64	79	95	110	126	141	157	172	187	203	218	234	249	265	280	296	311
65,050	66,670	0	0	0	0	0	0	0	3	19	34	49	65	80	96	111	127	142	158	173	188	204	219	235	250
66,670	68,290	0	0	0	0	0	0	0	0	0	12	28	43	59	74	90	105	121	136	151	167	182	198	213	229
68,290	69,910	0	0	0	0	0	0	0	0	0	0	7	23	38	54	69	84	100	115	131	146	162	177	193	208

If line 8, Form M1PR is — and line 13 of Form M1PR is at least $1,200 but less than $1,800: your homestead credit refund is:

Line 8 at least	Line 8 but less than	1,200–1,225	1,225–1,250	1,250–1,275	1,275–1,300	1,300–1,325	1,325–1,350	1,350–1,375	1,375–1,400	1,400–1,425	1,425–1,450	1,450–1,475	1,475–1,500	1,500–1,525	1,525–1,550	1,550–1,575	1,575–1,600	1,600–1,625	1,625–1,650	1,650–1,675	1,675–1,700	1,700–1,725	1,725–1,750	1,750–1,775	1,775–1,800
69,910	71,530	0	0	0	0	0	0	0	0	0	0	0	1	16	32	47	63	78	94	109	125	140	156	171	186
71,530	73,190	0	0	0	0	0	0	0	0	0	0	0	0	0	11	27	42	58	73	89	104	119	135	150	166
73,190	74,810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	22	37	53	68	83	99
74,810	76,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	30	45	61	76
76,430	78,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	24	39	55
78,050	79,670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	18	33
79,670	81,320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
81,320	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is — and line 13 of Form M1PR is at least $1,800 but less than $2,400: your homestead credit refund is:

Line 8 at least	Line 8 but less than	1,800–1,825	1,825–1,850	1,850–1,875	1,875–1,900	1,900–1,925	1,925–1,950	1,950–1,975	1,975–2,000	2,000–2,025	2,025–2,050	2,050–2,075	2,075–2,100	2,100–2,125	2,125–2,150	2,150–2,175	2,175–2,200	2,200–2,225	2,225–2,250	2,250–2,275	2,275–2,300	2,300–2,325	2,325–2,350	2,350–2,375	2,375–2,400
0	1,620	1,580	1,602	1,623	1,645	1,668	1,689	1,711	1,732	1,755	1,777	1,798	1,820	1,843	1,864	1,886	1,908	1,930	1,952	1,973	1,995	2,018	2,039	2,061	2,083
1,620	3,230	1,564	1,585	1,607	1,629	1,651	1,673	1,694	1,717	1,739	1,760	1,782	1,805	1,826	1,848	1,869	1,892	1,914	1,935	1,957	1,980	2,001	2,023	2,045	2,067
3,230	4,890	1,544	1,566	1,588	1,610	1,632	1,653	1,676	1,697	1,719	1,741	1,763	1,785	1,807	1,828	1,851	1,873	1,894	1,916	1,938	1,960	1,982	2,003	2,026	2,048
4,890	6,520	1,433	1,453	1,474	1,495	1,515	1,536	1,556	1,577	1,598	1,618	1,639	1,659	1,680	1,701	1,721	1,742	1,762	1,783	1,804	1,824	1,845	1,865	1,886	1,907
6,520	8,130	1,409	1,430	1,450	1,471	1,491	1,512	1,533	1,553	1,574	1,594	1,615	1,636	1,656	1,677	1,697	1,718	1,739	1,759	1,780	1,800	1,821	1,842	1,862	1,883
8,130	9,760	1,383	1,404	1,424	1,445	1,466	1,486	1,507	1,527	1,548	1,569	1,589	1,610	1,630	1,651	1,672	1,692	1,713	1,733	1,754	1,775	1,795	1,816	1,836	1,857
9,760	11,390	1,363	1,383	1,404	1,424	1,445	1,466	1,486	1,507	1,527	1,548	1,569	1,589	1,610	1,630	1,651	1,672	1,692	1,713	1,733	1,754	1,775	1,795	1,816	1,836
11,390	13,010	1,333	1,353	1,374	1,395	1,415	1,436	1,456	1,477	1,498	1,518	1,539	1,559	1,580	1,601	1,621	1,642	1,662	1,683	1,704	1,724	1,745	1,765	1,786	1,807
13,010	14,650	1,300	1,320	1,341	1,362	1,382	1,403	1,423	1,444	1,465	1,485	1,506	1,526	1,547	1,568	1,588	1,609	1,629	1,650	1,671	1,691	1,712	1,732	1,753	1,774
14,650	16,270	1,264	1,284	1,305	1,326	1,346	1,367	1,387	1,408	1,429	1,449	1,470	1,490	1,511	1,532	1,552	1,573	1,593	1,614	1,635	1,655	1,676	1,696	1,717	1,738
16,270	17,880	1,149	1,169	1,189	1,207	1,227	1,246	1,266	1,284	1,304	1,324	1,343	1,362	1,381	1,401	1,420	1,439	1,458	1,478	1,498	1,516	1,536	1,555	1,575	1,593
17,880	19,530	1,111	1,131	1,149	1,169	1,189	1,208	1,227	1,246	1,266	1,285	1,304	1,324	1,343	1,363	1,381	1,401	1,420	1,440	1,458	1,478	1,498	1,517	1,536	1,555
19,530	21,160	1,086	1,105	1,125	1,143	1,163	1,182	1,202	1,221	1,240	1,260	1,279	1,298	1,317	1,337	1,357	1,375	1,395	1,414	1,434	1,452	1,472	1,491	1,511	1,530
21,160	22,780	1,061	1,080	1,099	1,119	1,138	1,158	1,176	1,196	1,215	1,235	1,254	1,273	1,293	1,312	1,331	1,350	1,370	1,389	1,408	1,428	1,447	1,467	1,485	1,505
22,780	24,400	966	985	1,002	1,021	1,038	1,057	1,074	1,093	1,110	1,129	1,146	1,165	1,182	1,201	1,218	1,237	1,255	1,273	1,291	1,309	1,327	1,345	1,363	1,381
24,400	26,030	943	961	980	997	1,016	1,033	1,052	1,069	1,088	1,105	1,124	1,141	1,160	1,177	1,196	1,213	1,232	1,249	1,268	1,285	1,304	1,321	1,340	1,358
26,030	27,660	920	937	956	973	992	1,009	1,028	1,045	1,064	1,082	1,100	1,118	1,136	1,154	1,172	1,190	1,208	1,226	1,244	1,262	1,280	1,298	1,316	1,334
27,660	29,260	832	849	866	883	899	916	933	950	966	983	1,000	1,017	1,033	1,050	1,067	1,084	1,100	1,117	1,134	1,151	1,167	1,183	1,201	1,217
29,260	30,880	811	827	845	861	878	894	912	928	945	961	979	995	1,011	1,028	1,045	1,062	1,078	1,095	1,112	1,129	1,145	1,162	1,179	1,196
30,880	32,500	789	805	823	839	856	872	890	906	923	939	957	973	990	1,006	1,024	1,040	1,057	1,073	1,091	1,107	1,124	1,140	1,158	1,174
32,500	34,160	767	784	800	818	834	851	867	885	901	918	934	952	968	985	1,001	1,019	1,035	1,052	1,068	1,086	1,102	1,119	1,135	1,153
34,160	35,770	746	762	779	795	813	829	846	862	880	896	913	929	947	963	980	996	1,014	1,030	1,046	1,063	1,080	1,097	1,113	1,130
35,770	37,390	724	741	757	774	791	808	824	840	858	874	891	907	925	941	958	974	992	1,008	1,025	1,041	1,059	1,075	1,092	1,108
37,390	39,030	701	719	735	752	768	786	802	819	835	853	869	886	902	920	936	953	969	987	1,003	1,020	1,036	1,054	1,070	1,087
39,030	40,650	680	696	714	730	747	763	781	797	814	830	848	864	881	897	915	931	948	964	982	998	1,015	1,031	1,049	1,065
40,650	42,270	658	675	692	709	725	742	759	776	792	809	826	843	859	876	893	909	926	942	960	976	993	1,009	1,027	1,043
42,270	43,890	637	653	671	687	703	720	737	754	770	787	804	821	837	854	871	888	904	921	938	955	971	988	1,005	1,022
43,890	45,510	615	631	649	665	682	698	716	732	749	765	783	799	816	832	850	866	883	899	917	933	950	966	984	1,000

Homestead Credit Refund (for Homeowners) Table

If line 8, Form M1PR is: **and line 13 of Form M1PR is at least:**

your homestead credit refund is:

If line 8, Form M1PR is: at least	but less than	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
(but less than)		1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400
45,510	47,130	593	610	626	644	660	677	693	711	727	744	760	778	794	811	827	845	861	878	894	912	928	945	961	979
47,130	48,790	572	588	605	621	639	655	672	688	706	722	739	755	773	789	805	822	839	856	872	889	906	923	939	956
48,790	50,410	549	567	583	599	616	633	650	666	683	700	717	733	750	767	784	800	817	834	851	867	884	901	918	934
50,410	52,030	527	545	561	578	594	612	628	645	661	679	695	712	728	746	762	779	795	813	829	846	862	880	896	913
52,030	53,650	506	522	540	556	573	589	607	623	640	656	674	690	707	723	741	757	774	790	808	824	840	857	874	891
53,650	55,270	484	501	518	535	551	568	585	602	618	634	652	668	685	701	719	735	752	768	786	802	819	835	853	869
55,270	56,920	462	479	495	513	529	546	562	580	596	613	629	647	663	680	696	714	730	747	763	781	797	814	830	848
56,920	58,540	407	422	438	453	469	484	500	515	530	546	561	577	592	608	623	639	654	670	685	700	716	731	747	762
58,540	60,160	386	402	417	433	448	464	479	494	510	525	541	556	572	587	603	618	633	649	664	680	695	711	726	742
60,160	61,780	367	382	398	413	428	444	459	475	490	506	521	537	552	568	583	598	614	629	645	660	676	691	707	722
61,780	63,400	346	362	377	392	408	423	439	454	470	485	501	516	531	547	562	578	593	609	624	640	655	671	686	701
63,400	65,050	327	342	357	373	388	404	419	435	450	466	481	496	512	527	543	558	574	589	605	620	636	651	666	682
65,050	66,670	266	281	297	312	328	343	358	374	389	405	420	436	451	467	482	497	513	528	544	559	575	590	606	621
66,670	68,290	244	260	275	290	306	321	337	352	368	383	399	414	430	445	460	476	491	507	522	538	553	569	584	599
68,290	69,910	224	239	254	270	285	301	316	332	347	363	378	393	409	424	440	455	471	486	502	517	533	548	563	579
69,910	71,530	202	217	233	248	264	279	295	310	325	341	356	372	387	403	418	434	449	465	480	495	511	526	542	557
71,530	73,190	181	197	212	228	243	259	274	289	305	320	336	351	367	382	398	413	428	444	459	475	490	506	521	537
73,190	74,810	114	130	145	161	176	192	207	222	238	253	269	284	300	315	331	346	362	377	392	408	423	439	454	470
74,810	76,430	92	107	123	138	153	169	184	200	215	231	246	262	277	293	308	323	339	354	370	385	401	416	432	447
76,430	78,050	70	85	101	116	132	147	163	178	194	209	225	240	255	271	286	302	317	333	348	364	379	394	410	425
78,050	79,670	48	64	79	95	110	126	141	157	172	187	203	218	234	249	265	280	296	311	327	342	357	373	388	404
79,670	81,320	26	41	57	72	88	103	118	134	149	165	180	196	211	227	242	258	273	288	304	319	335	350	366	381
81,320	82,940	0	0	0	0	14	30	45	61	76	92	107	123	138	153	169	184	200	215	231	246	262	277	293	308
82,940	84,560	0	0	0	0	0	7	23	38	54	69	84	100	115	131	146	162	177	193	208	224	239	254	270	285
84,560	86,180	0	0	0	0	0	0	0	14	30	45	61	76	92	107	123	138	153	169	184	200	215	231	246	262
86,180	87,800	0	0	0	0	0	0	0	0	7	23	38	54	69	84	100	115	131	146	162	177	193	208	224	239
87,800	89,450	0	0	0	0	0	0	0	0	0	0	14	30	45	61	76	92	107	123	138	153	169	184	200	215
89,450	91,070	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	26	40	55	69	82	97	111	126
91,070	92,690	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	19	33	46	61	75	90	103
92,690	94,340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	25	38	53	67	81
94,340	95,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
95,960	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

and line 13 of Form M1PR is at least:

| If line 8, Form M1PR is: | | $2,400 | 2,425 | 2,450 | 2,475 | 2,500 | 2,525 | 2,550 | 2,575 | 2,600 | 2,625 | 2,650 | 2,675 | 2,700 | 2,725 | 2,750 | 2,775 | 2,800 | 2,825 | 2,850 | 2,875 | 2,900 | 2,925 | 2,950 | 2,975 |
at least	but less than	**but less than:** 2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
		your homestead credit refund is:																							
0	1,620	2,105	2,127	2,149	2,170	2,193	2,215	2,236	2,258	2,280	2,302	2,324	2,345	2,368	2,390	2,411	2,433	2,456	2,477	2,499	2,520	2,543	2,565	2,586	2,608
1,620	3,230	2,089	2,110	2,132	2,155	2,176	2,198	2,220	2,242	2,264	2,286	2,307	2,330	2,351	2,373	2,395	2,417	2,439	2,461	2,482	2,505	2,527	2,548	2,570	2,593
3,230	4,890	2,069	2,091	2,114	2,135	2,157	2,178	2,201	2,223	2,244	2,266	2,289	2,310	2,332	2,354	2,376	2,398	2,419	2,441	2,464	2,485	2,507	2,529	2,551	2,573
4,890	6,520	1,927	1,948	1,968	1,989	2,010	2,030	2,051	2,071	2,092	2,113	2,133	2,154	2,174	2,195	2,216	2,236	2,257	2,277	2,298	2,319	2,339	2,360	2,380	2,401
6,520	8,130	1,903	1,924	1,945	1,965	1,986	2,006	2,027	2,048	2,068	2,089	2,109	2,130	2,151	2,171	2,192	2,212	2,233	2,254	2,274	2,295	2,315	2,336	2,357	2,377
8,130	9,760	1,878	1,898	1,919	1,939	1,960	1,981	2,001	2,022	2,042	2,063	2,084	2,104	2,125	2,145	2,166	2,187	2,207	2,228	2,248	2,269	2,290	2,310	2,331	2,351
9,760	11,390	1,857	1,878	1,898	1,919	1,939	1,960	1,981	2,001	2,022	2,042	2,063	2,084	2,104	2,125	2,145	2,166	2,187	2,207	2,228	2,248	2,269	2,290	2,310	2,331
11,390	13,010	1,827	1,848	1,868	1,889	1,910	1,930	1,951	1,971	1,992	2,013	2,033	2,054	2,074	2,095	2,116	2,136	2,157	2,177	2,198	2,219	2,239	2,260	2,280	2,301
13,010	14,650	1,794	1,815	1,835	1,856	1,877	1,897	1,918	1,938	1,959	1,980	2,000	2,021	2,041	2,062	2,083	2,103	2,124	2,144	2,165	2,186	2,206	2,227	2,247	2,268
14,650	16,270	1,758	1,779	1,799	1,820	1,841	1,861	1,882	1,902	1,923	1,944	1,964	1,985	2,005	2,026	2,047	2,067	2,088	2,108	2,129	2,150	2,170	2,191	2,211	2,232
16,270	17,880	1,613	1,633	1,652	1,671	1,690	1,710	1,729	1,748	1,767	1,787	1,807	1,825	1,845	1,864	1,884	1,902	1,922	1,942	1,961	1,980	1,999	2,019	2,038	2,057
17,880	19,530	1,575	1,594	1,613	1,633	1,652	1,672	1,690	1,710	1,729	1,749	1,767	1,787	1,807	1,826	1,845	1,864	1,884	1,903	1,922	1,942	1,961	1,981	1,999	2,019
19,530	21,160	1,549	1,569	1,588	1,607	1,626	1,646	1,666	1,684	1,704	1,723	1,743	1,761	1,781	1,800	1,820	1,839	1,858	1,878	1,897	1,916	1,935	1,955	1,975	1,993
21,160	22,780	1,524	1,544	1,563	1,582	1,602	1,621	1,640	1,659	1,679	1,698	1,717	1,737	1,756	1,776	1,794	1,814	1,833	1,853	1,872	1,891	1,911	1,930	1,949	1,968
22,780	24,400	1,399	1,417	1,435	1,453	1,471	1,489	1,507	1,525	1,543	1,561	1,579	1,598	1,615	1,634	1,651	1,670	1,687	1,706	1,723	1,742	1,759	1,778	1,795	1,814
24,400	26,030	1,376	1,394	1,412	1,430	1,448	1,466	1,484	1,502	1,520	1,538	1,556	1,574	1,592	1,610	1,628	1,646	1,664	1,682	1,701	1,718	1,737	1,754	1,773	1,790
26,030	27,660	1,352	1,370	1,388	1,406	1,424	1,442	1,461	1,478	1,497	1,514	1,533	1,550	1,569	1,586	1,605	1,622	1,641	1,658	1,677	1,694	1,713	1,730	1,749	1,766
27,660	29,260	1,234	1,250	1,268	1,284	1,301	1,317	1,335	1,351	1,368	1,384	1,402	1,418	1,435	1,451	1,469	1,485	1,502	1,518	1,536	1,552	1,569	1,585	1,603	1,619
29,260	30,880	1,212	1,229	1,246	1,263	1,279	1,296	1,313	1,330	1,346	1,363	1,380	1,397	1,413	1,430	1,447	1,464	1,480	1,497	1,514	1,531	1,547	1,564	1,581	1,598
30,880	32,500	1,191	1,207	1,225	1,241	1,258	1,274	1,292	1,308	1,325	1,341	1,359	1,375	1,392	1,408	1,426	1,442	1,458	1,475	1,492	1,509	1,525	1,542	1,559	1,576
32,500	34,160	1,169	1,186	1,202	1,220	1,236	1,252	1,269	1,286	1,303	1,319	1,336	1,353	1,370	1,386	1,403	1,420	1,437	1,453	1,470	1,487	1,504	1,520	1,537	1,554
34,160	35,770	1,147	1,164	1,180	1,197	1,214	1,231	1,247	1,264	1,281	1,298	1,314	1,331	1,348	1,365	1,381	1,398	1,415	1,432	1,448	1,465	1,482	1,499	1,515	1,532
35,770	37,390	1,126	1,142	1,159	1,175	1,193	1,209	1,226	1,242	1,260	1,276	1,293	1,309	1,327	1,343	1,360	1,376	1,394	1,410	1,427	1,443	1,461	1,477	1,494	1,510
37,390	39,030	1,103	1,121	1,137	1,154	1,170	1,188	1,204	1,221	1,237	1,255	1,271	1,288	1,304	1,321	1,338	1,354	1,371	1,388	1,405	1,421	1,438	1,455	1,472	1,488
39,030	40,650	1,082	1,098	1,115	1,132	1,148	1,165	1,182	1,199	1,215	1,232	1,249	1,266	1,282	1,299	1,316	1,333	1,349	1,366	1,383	1,400	1,416	1,433	1,450	1,467
40,650	42,270	1,060	1,076	1,094	1,110	1,127	1,143	1,161	1,177	1,194	1,210	1,228	1,244	1,261	1,277	1,295	1,311	1,328	1,344	1,362	1,378	1,395	1,411	1,429	1,445
42,270	43,890	1,038	1,055	1,072	1,089	1,105	1,122	1,139	1,156	1,172	1,189	1,206	1,223	1,239	1,256	1,273	1,290	1,306	1,323	1,340	1,357	1,373	1,389	1,407	1,423
43,890	45,510	1,017	1,033	1,051	1,067	1,084	1,100	1,118	1,134	1,151	1,167	1,185	1,201	1,217	1,234	1,251	1,268	1,284	1,301	1,318	1,335	1,351	1,368	1,385	1,402
45,510	47,130	995	1,011	1,028	1,045	1,062	1,078	1,095	1,112	1,129	1,145	1,162	1,179	1,196	1,212	1,229	1,246	1,263	1,279	1,296	1,313	1,330	1,346	1,363	1,380
47,130	48,790	973	990	1,006	1,023	1,040	1,057	1,073	1,090	1,107	1,124	1,140	1,157	1,174	1,191	1,207	1,224	1,241	1,258	1,274	1,291	1,308	1,325	1,341	1,358
48,790	50,410	951	968	985	1,001	1,018	1,035	1,052	1,068	1,085	1,102	1,119	1,135	1,152	1,169	1,186	1,202	1,218	1,236	1,252	1,269	1,285	1,303	1,319	1,336
50,410	52,030	929	947	963	980	996	1,014	1,030	1,046	1,063	1,080	1,097	1,113	1,130	1,147	1,164	1,180	1,197	1,214	1,231	1,247	1,264	1,281	1,298	1,314
52,030	53,650	907	924	941	958	974	991	1,008	1,025	1,041	1,058	1,075	1,092	1,108	1,125	1,142	1,159	1,175	1,192	1,209	1,226	1,242	1,259	1,276	1,293
53,650	55,270	886	902	920	936	953	969	987	1,003	1,020	1,036	1,054	1,070	1,087	1,103	1,121	1,137	1,154	1,170	1,188	1,204	1,221	1,237	1,255	1,271
55,270	56,920	864	881	897	915	931	948	964	982	998	1,015	1,031	1,049	1,065	1,082	1,098	1,115	1,132	1,148	1,165	1,182	1,199	1,215	1,232	1,249
56,920	58,540	778	793	809	824	839	855	870	886	901	917	932	948	963	979	994	1,009	1,025	1,040	1,056	1,071	1,087	1,102	1,118	1,133
58,540	60,160	757	773	788	803	819	834	850	865	881	896	912	927	942	958	973	989	1,004	1,020	1,035	1,051	1,066	1,082	1,097	1,112
60,160	61,780	737	753	768	784	799	815	830	846	861	877	892	907	923	938	954	969	985	1,000	1,016	1,031	1,046	1,062	1,077	1,093
61,780	63,400	717	732	748	763	779	794	810	825	840	856	871	887	902	918	933	949	964	980	995	1,010	1,026	1,041	1,057	1,072
63,400	65,050	697	713	728	744	759	775	790	805	821	836	852	867	883	898	914	929	945	960	975	991	1,006	1,022	1,037	1,053
65,050	66,670	637	652	667	683	698	714	729	745	760	776	791	806	822	837	853	868	884	899	915	930	946	961	976	992
66,670	68,290	615	630	646	661	677	692	708	723	739	754	769	785	800	816	831	847	862	878	893	908	924	939	955	970
68,290	69,910	594	610	625	641	656	672	687	702	718	733	749	764	780	795	811	826	842	857	872	888	903	919	934	950

Homestead Credit Refund (for Homeowners) Table

If line 8, Form M1PR is: (at least / but less than) — **and line 13 of Form M1PR is at least:** — your homestead credit refund is:

Column pairs below show "at least / but less than" (e.g. 2,400 = at least 2,400 but less than 2,425; last column 2,975 = at least 2,975 but less than 3,000).

Line 8 at least	but less than	2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
69,910	71,530	573	588	604	619	634	650	665	681	696	712	727	743	758	774	789	804	820	835	851	866	882	897	913	928
71,530	73,190	552	568	583	598	614	629	645	660	676	691	707	722	737	753	768	784	799	815	830	846	861	877	892	907
73,190	74,810	485	501	516	531	547	562	578	593	609	624	640	655	671	686	701	717	732	748	763	779	794	810	825	840
74,810	76,430	462	478	493	509	524	540	555	571	586	602	617	632	648	663	679	694	710	725	741	756	771	787	802	818
76,430	78,050	441	456	472	487	503	518	534	549	564	580	595	611	626	642	657	673	688	703	719	734	750	765	781	796
78,050	79,670	419	435	450	466	481	496	512	527	543	558	574	589	605	620	636	651	666	682	697	713	728	744	759	775
79,670	81,320	397	412	427	443	458	474	489	505	520	536	551	567	582	597	613	628	644	659	675	690	706	721	736	752
81,320	82,940	323	339	354	370	385	401	416	432	447	462	478	493	509	524	540	555	571	586	602	617	632	648	663	679
82,940	84,560	301	316	332	347	363	378	393	409	424	440	455	471	486	502	517	533	548	563	579	594	610	625	641	656
84,560	86,180	277	293	308	323	339	354	370	385	401	416	432	447	462	478	493	509	524	540	555	571	586	602	617	632
86,180	87,800	254	270	285	301	316	332	347	363	378	393	409	424	440	455	471	486	502	517	533	548	563	579	594	610
87,800	89,450	231	246	262	277	293	308	323	339	354	370	385	401	416	432	447	462	478	493	509	524	540	555	571	586
89,450	91,070	139	153	168	182	196	210	225	239	252	267	281	296	309	323	338	352	366	380	394	409	422	437	451	466
91,070	92,690	117	132	146	160	174	188	203	216	231	245	260	273	287	302	316	330	344	358	373	386	401	415	430	443
92,690	94,340	95	109	124	138	151	166	180	195	208	222	237	251	265	279	294	308	321	336	350	365	378	392	407	421
94,340	95,960	20	33	47	62	76	90	104	118	133	146	161	175	190	203	217	232	246	260	274	288	303	316	331	345
95,960	97,610	0	0	10	25	38	53	67	81	95	109	124	138	151	166	180	195	208	222	237	251	265	279	294	308
97,610	99,230	0	0	1	14	27	40	53	66	78	92	104	117	130	143	156	169	181	195	207	220	233	246	259	272
99,230	101,560	0	0	0	0	1	14	27	40	53	66	78	92	104	117	130	143	156	169	181	195	207	220	233	246
101,560	102,470	0	0	0	0	0	0	6	20	32	45	58	71	83	97	109	123	135	148	161	174	186	200	212	226
102,470	104,090	0	0	0	0	0	0	0	3	15	29	41	55	67	80	93	106	118	132	144	158	170	183	196	209
104,090	105,500	0	0	0	0	0	0	0	0	0	9	22	35	47	61	73	87	99	112	125	138	150	164	176	190
105,500	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8, Form M1PR is: (at least / but less than) — **and line 13 of Form M1PR is at least:** — your homestead credit refund is:

Column pairs below show "at least / but less than" (e.g. 3,000 = at least 3,000 but less than 3,025; last column 3,500 = at least 3,500 & over).

Line 8 at least	but less than	3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
0	1,620	2,631	2,652	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657
1,620	3,230	2,614	2,636	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657
3,230	4,890	2,595	2,616	2,639	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657
4,890	6,520	2,422	2,442	2,463	2,483	2,504	2,525	2,545	2,566	2,586	2,607	2,628	2,648	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657
6,520	8,130	2,398	2,418	2,439	2,460	2,480	2,501	2,521	2,542	2,563	2,583	2,604	2,624	2,645	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657
8,130	9,760	2,372	2,393	2,413	2,434	2,454	2,475	2,496	2,516	2,537	2,557	2,578	2,599	2,619	2,640	2,657	2,657	2,657	2,657	2,657	2,657	2,657
9,760	11,390	2,351	2,372	2,393	2,413	2,434	2,454	2,475	2,496	2,516	2,537	2,557	2,578	2,599	2,619	2,640	2,657	2,657	2,657	2,657	2,657	2,657
11,390	13,010	2,322	2,342	2,363	2,383	2,404	2,425	2,445	2,466	2,486	2,507	2,528	2,548	2,569	2,589	2,610	2,631	2,651	2,657	2,657	2,657	2,657
13,010	14,650	2,289	2,309	2,330	2,350	2,371	2,392	2,412	2,433	2,453	2,474	2,495	2,515	2,536	2,556	2,577	2,598	2,618	2,639	2,657	2,657	2,657
14,650	16,270	2,253	2,273	2,294	2,314	2,335	2,356	2,376	2,397	2,417	2,438	2,459	2,479	2,500	2,520	2,541	2,562	2,582	2,603	2,623	2,644	*
16,270	17,880	2,076	2,096	2,116	2,134	2,154	2,173	2,193	2,211	2,231	2,251	2,270	2,289	2,308	2,328	2,347	2,366	2,385	2,405	2,425	2,443	*

If line 8, Form M1PR is: **and line 13 of Form M1PR is at least:**

your homestead credit refund is:

If line 8 at least	but less than	3,000 / 3,025	3,025 / 3,050	3,050 / 3,075	3,075 / 3,100	3,100 / 3,125	3,125 / 3,150	3,150 / 3,175	3,175 / 3,200	3,200 / 3,225	3,225 / 3,250	3,250 / 3,275	3,275 / 3,300	3,300 / 3,325	3,325 / 3,350	3,350 / 3,375	3,375 / 3,400	3,400 / 3,425	3,425 / 3,450	3,450 / 3,475	3,475 / 3,500	3,500 & over
17,880	19,530	2,038	2,058	2,076	2,096	2,116	2,135	2,154	2,173	2,193	2,212	2,231	2,251	2,270	2,290	2,308	2,328	2,347	2,367	2,385	2,405	*
19,530	21,160	2,013	2,032	2,052	2,070	2,090	2,109	2,129	2,148	2,167	2,187	2,206	2,225	2,244	2,264	2,284	2,302	2,322	2,341	2,361	2,379	*
21,160	22,780	1,988	2,007	2,026	2,046	2,065	2,085	2,103	2,123	2,142	2,162	2,181	2,200	2,220	2,239	2,258	2,277	2,297	2,316	2,335	2,355	*
22,780	24,400	1,831	1,850	1,867	1,886	1,903	1,922	1,939	1,958	1,976	1,994	2,012	2,030	2,048	2,066	2,084	2,102	2,120	2,138	2,156	2,174	*
24,400	26,030	1,809	1,826	1,845	1,862	1,881	1,898	1,917	1,934	1,953	1,970	1,989	2,006	2,025	2,042	2,061	2,079	2,097	2,115	2,133	2,151	*
26,030	27,660	1,785	1,803	1,821	1,839	1,857	1,875	1,893	1,911	1,929	1,947	1,965	1,983	2,001	2,019	2,037	2,055	2,073	2,091	2,109	2,127	*
27,660	29,260	1,636	1,652	1,670	1,686	1,703	1,719	1,737	1,753	1,770	1,786	1,804	1,820	1,836	1,853	1,870	1,887	1,903	1,920	1,937	1,954	*
29,260	30,880	1,614	1,630	1,648	1,664	1,681	1,697	1,715	1,731	1,748	1,764	1,782	1,798	1,815	1,831	1,849	1,865	1,882	1,898	1,916	1,932	*
30,880	32,500	1,592	1,609	1,626	1,643	1,659	1,676	1,693	1,710	1,726	1,743	1,760	1,777	1,793	1,810	1,827	1,844	1,860	1,877	1,894	1,911	*
32,500	34,160	1,571	1,587	1,604	1,621	1,638	1,654	1,671	1,688	1,705	1,721	1,738	1,755	1,772	1,788	1,805	1,822	1,839	1,855	1,872	1,889	*
34,160	35,770	1,549	1,566	1,582	1,599	1,616	1,633	1,649	1,666	1,683	1,700	1,716	1,732	1,750	1,766	1,783	1,799	1,817	1,833	1,850	1,866	*
35,770	37,390	1,527	1,544	1,560	1,577	1,594	1,611	1,627	1,644	1,661	1,678	1,694	1,711	1,728	1,745	1,761	1,778	1,795	1,812	1,828	1,845	*
37,390	39,030	1,505	1,522	1,539	1,555	1,572	1,589	1,606	1,622	1,639	1,656	1,673	1,689	1,706	1,723	1,740	1,756	1,773	1,790	1,807	1,823	*
39,030	40,650	1,483	1,500	1,517	1,534	1,550	1,567	1,584	1,601	1,617	1,634	1,651	1,668	1,684	1,701	1,718	1,735	1,751	1,767	1,785	1,801	*
40,650	42,270	1,462	1,478	1,496	1,512	1,529	1,545	1,563	1,579	1,595	1,612	1,629	1,646	1,662	1,679	1,696	1,713	1,729	1,746	1,763	1,780	*
42,270	43,890	1,440	1,456	1,474	1,490	1,507	1,523	1,541	1,557	1,574	1,590	1,608	1,624	1,641	1,657	1,675	1,691	1,708	1,724	1,742	1,758	*
43,890	45,510	1,418	1,435	1,452	1,469	1,485	1,502	1,519	1,536	1,552	1,569	1,586	1,603	1,619	1,636	1,653	1,670	1,686	1,703	1,720	1,737	*
45,510	47,130	1,397	1,413	1,430	1,447	1,464	1,480	1,497	1,514	1,531	1,547	1,564	1,581	1,598	1,614	1,630	1,648	1,664	1,681	1,697	1,715	*
47,130	48,790	1,375	1,392	1,408	1,424	1,442	1,458	1,475	1,491	1,509	1,525	1,542	1,558	1,576	1,592	1,609	1,625	1,643	1,659	1,676	1,692	*
48,790	50,410	1,352	1,370	1,386	1,403	1,419	1,437	1,453	1,470	1,486	1,504	1,520	1,537	1,553	1,571	1,587	1,604	1,620	1,638	1,654	1,671	*
50,410	52,030	1,331	1,348	1,365	1,381	1,398	1,415	1,432	1,448	1,465	1,482	1,499	1,515	1,532	1,549	1,566	1,582	1,599	1,616	1,633	1,649	*
52,030	53,650	1,309	1,326	1,343	1,360	1,376	1,393	1,410	1,427	1,443	1,460	1,477	1,494	1,510	1,526	1,544	1,560	1,577	1,593	1,611	1,627	*
53,650	55,270	1,288	1,304	1,321	1,338	1,354	1,371	1,388	1,405	1,421	1,438	1,455	1,472	1,488	1,505	1,522	1,539	1,555	1,572	1,589	1,606	*
55,270	56,920	1,266	1,282	1,299	1,316	1,333	1,349	1,366	1,383	1,400	1,416	1,433	1,450	1,467	1,483	1,500	1,517	1,534	1,550	1,567	1,584	*
56,920	58,540	1,148	1,164	1,179	1,195	1,210	1,226	1,241	1,257	1,272	1,288	1,303	1,318	1,334	1,349	1,365	1,380	1,396	1,411	1,427	1,442	*
58,540	60,160	1,128	1,143	1,159	1,174	1,190	1,205	1,221	1,236	1,251	1,267	1,282	1,298	1,313	1,329	1,344	1,360	1,375	1,391	1,406	1,421	*
60,160	61,780	1,108	1,124	1,139	1,155	1,170	1,186	1,201	1,216	1,232	1,247	1,263	1,278	1,294	1,309	1,325	1,340	1,355	1,371	1,386	1,402	*
61,780	63,400	1,088	1,103	1,119	1,134	1,149	1,165	1,180	1,196	1,211	1,227	1,242	1,258	1,273	1,289	1,304	1,319	1,335	1,350	1,366	1,381	*
63,400	65,050	1,068	1,084	1,099	1,114	1,130	1,145	1,161	1,176	1,192	1,207	1,223	1,238	1,254	1,269	1,284	1,300	1,315	1,331	1,346	1,362	*
65,050	66,670	1,007	1,023	1,038	1,054	1,069	1,085	1,100	1,115	1,131	1,146	1,162	1,177	1,193	1,208	1,224	1,239	1,255	1,270	1,285	1,301	*
66,670	68,290	986	1,001	1,017	1,032	1,048	1,063	1,078	1,094	1,109	1,125	1,140	1,156	1,171	1,187	1,202	1,217	1,233	1,248	1,264	1,279	*
68,290	69,910	965	981	996	1,011	1,027	1,042	1,058	1,073	1,089	1,104	1,120	1,135	1,151	1,166	1,181	1,197	1,212	1,228	1,243	1,259	*
69,910	71,530	943	959	974	990	1,005	1,021	1,036	1,052	1,067	1,083	1,098	1,113	1,129	1,144	1,160	1,175	1,191	1,206	1,222	1,237	*
71,530	73,190	923	938	954	969	985	1,000	1,016	1,031	1,046	1,062	1,077	1,093	1,108	1,124	1,139	1,155	1,170	1,186	1,201	1,216	*
73,190	74,810	856	871	887	902	918	933	949	964	980	995	1,010	1,026	1,041	1,057	1,072	1,088	1,103	1,119	1,134	1,149	*
74,810	76,430	833	849	864	880	895	911	926	941	957	972	988	1,003	1,019	1,034	1,050	1,065	1,080	1,096	1,111	1,127	*
76,430	78,050	812	827	843	858	873	889	904	920	935	951	966	982	997	1,012	1,028	1,043	1,059	1,074	1,090	1,105	*
78,050	79,670	790	805	821	836	852	867	883	898	914	929	945	960	975	991	1,006	1,022	1,037	1,053	1,068	1,084	*
79,670	81,320	767	783	798	814	829	845	860	876	891	906	922	937	953	968	984	999	1,015	1,030	1,045	1,061	*
81,320	82,940	694	710	725	741	756	771	787	802	818	833	849	864	880	895	911	926	941	957	972	988	*
82,940	84,560	672	687	702	718	733	749	764	780	795	811	826	842	857	872	888	903	919	934	950	965	*

* Use the Homeowner's Worksheet on page 26.

Homestead Credit Refund (for Homeowners) Table

If line 8, Form M1PR is: at least	but less than	3,000 / 3,025	3,025 / 3,050	3,050 / 3,075	3,075 / 3,100	3,100 / 3,125	3,125 / 3,150	3,150 / 3,175	3,175 / 3,200	3,200 / 3,225	3,225 / 3,250	3,250 / 3,275	3,275 / 3,300	3,300 / 3,325	3,325 / 3,350	3,350 / 3,375	3,375 / 3,400	3,400 / 3,425	3,425 / 3,450	3,450 / 3,475	3,475 / 3,500	3,500 & over
		your homestead credit refund is:																				
84,560	86,180	648	663	679	694	710	725	741	756	771	787	802	818	833	849	864	880	895	911	926	941	*
86,180	87,800	625	641	656	672	687	702	718	733	749	764	780	795	811	826	842	857	872	888	903	919	*
87,800	89,450	602	617	632	648	663	679	694	710	725	741	756	771	787	802	818	833	849	864	880	895	*
89,450	91,070	479	493	508	522	536	550	564	579	592	607	621	636	649	663	678	692	706	720	734	749	*
91,070	92,690	457	472	486	500	514	528	543	556	571	585	599	613	627	642	656	670	684	698	713	726	*
92,690	94,340	435	449	464	478	491	506	520	535	548	562	577	591	605	619	633	648	661	676	690	705	*
94,340	95,960	359	373	387	402	416	430	444	458	473	486	501	515	529	543	557	572	586	599	614	628	*
95,960	97,610	336	350	365	378	392	407	421	435	449	464	478	491	506	520	535	548	562	577	591	605	*
97,610	99,230	284	298	310	323	336	349	362	375	387	401	413	426	439	452	465	478	490	504	516	529	*
99,230	101,560	259	272	284	298	310	323	336	349	362	375	387	401	413	426	439	452	465	478	490	504	*
101,560	102,470	238	251	264	277	289	303	315	329	341	354	367	380	392	406	418	432	444	457	470	483	*
102,470	104,090	221	235	247	261	273	286	299	312	324	338	350	364	376	389	402	415	427	441	453	467	*
104,090	105,500	202	215	228	241	253	267	279	293	305	318	331	344	356	370	382	396	408	421	434	447	*
105,500	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

* Use the Homeowner's Worksheet below.

Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 9
14,650	16,270	0.018	0.80	2,657
16,270	17,880	0.019	0.75	2,657
17,880	22,780	0.020	0.75	2,657
22,780	27,660	0.020	0.70	2,657
27,660	39,030	0.020	0.65	2,657
39,030	56,920	0.020	0.65	2,153
56,920	65,050	0.020	0.60	1,885
65,050	73,190	0.021	0.60	1,555
73,190	81,320	0.022	0.60	1,391
81,320	89,450	0.023	0.60	1,215
89,450	94,340	0.024	0.55	1,030
94,340	97,610	0.025	0.55	855
97,610	101,560	0.025	0.50	700
101,560	105,500	0.025	0.50	515
105,500	& up			Not Eligible

Homeowners Only

Refund Worksheet

For household incomes of $14,650 or more with property tax of $3,500 or more

1 Amount from line 13 of Form M1PR .... **1** _____

2 Total household income from line 8 of Form M1PR .... **2** _____

3 Enter the decimal number for this step from the table at right .... **3** _____

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

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

6 Enter the decimal number for this step from the table at right .... **6** _____

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

8 Multiply step 7 by 1.03 .... **8** _____

9 Enter the amount for this step from the table at right .... **9** _____

10 Amount from step 8 or step 9, whichever is less.
Enter the amount here and on line 14 of Form M1PR .... **10** _____

Use of Information

Information Not Required

Although not required on Form M1PR, we ask for:

- your date of birth, and your spouse's date of birth if filing a joint return, to correctly identify you and your spouse;
- a code number indicating a political party for the state elections campaign fund;
- your phone number in case we have a question about your return; and
- the phone number and PTIN of the person you paid to prepare your application.

All Other Information is Required

All other information on this form is required by Minnesota law to properly identify you, to determine if you qualify for a refund and if so, the amount of your refund. Your Social Security number is required by M.S. 270C.306. If you don't provide the required information, your refund may be delayed or denied.

If your return is audited and you appeal the audit decision to the Minnesota Tax Court, private information on your return, including your Social Security number, may become public by being included in the court's file.

Information is Private

All information you enter on Form M1PR is private. The department will use the information to determine your refund and may include the information as part of tax research studies. The information may also be used to verify the accuracy of any tax returns you file with the department.

Also, according to state law, the department may share some or all of the information, including your Social Security number, with:

- the IRS and other state governments for tax administration purposes;
- Minnesota state or county agencies to which you owe money;
- another person who must list some or all of your income on his or her refund application;
- the Minnesota Department of Human Services for purposes of child support collection, the telephone assistance program, the MinnesotaCare program or other assistance programs;
- a court that has found you to be delinquent in child support payments;
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise zone or Job Opportunity Building Zone (JOBZ);
- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission;
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license and a bingo hall license;
- the Minnesota Department of Labor and Industry for purposes of administering laws relating to tax, workers' compensation, minimum wage and conditions of employment;
- a county, city or town government that has been designated as an enterprise zone or JOBZ zone;
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of $600 or more;
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately;
- the Department of Health for purposes of epidemiologic investigations;
- the Legislative Auditor for purposes of auditing the department or a legislative program;
- the Department of Commerce for purposes of locating owners of unclaimed property;
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts;
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled to; or
- a district court to determine eligibility for a public defender.

There also may be instances in which the department will assist other state agencies in mailing information to you. Although the department does not share your address information, we may send the information to you on behalf of the other state agency.

Senior Citizens Property Tax Deferral Program

What is it?

The Senior Citizens Property Tax Deferral Program is a voluntary program which allows eligible senior citizens to postpone paying—or defer—a portion of their homestead property taxes, as well as special assessments.

If you are eligible and wish to participate in the program, you will be required to pay no more than 3 percent of your household income (as stated on line 6 of Form M1PR) toward your property taxes on your homestead each year. The state will loan you the remaining amount—the deferred tax—and will pay it directly to your county.

You must pay the deferred tax plus interest back to the state. Also, when you apply for a homestead credit refund or when you are due a state income tax refund, your refund will be applied to your deferred property tax total. You will be notified when a refund is used to reduce the amount of your deferred tax.

If you participate, a tax lien will be placed on your property. You, or your heirs, will need to repay the deferred amount before you can transfer title of the property.

Eligibility Requirements

To participate in the program, you must meet **all** of the following requirements:

- You must be at least 65 or older. If you're married, one spouse must be at least age 65 and the other spouse at least 62.
- Your total household income may not exceed $60,000.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There must be no state or federal tax liens or judgment liens on your property.
- The total unpaid balance of debts secured by mortgages and other liens against your property cannot exceed 75 percent of the estimated market value of your homestead.

If you qualify and wish to participate, you must apply by July 1 to defer a portion of the following year's property tax. Applications (Form CR-SCD) are available at www.revenue.state.mn.us or from your county auditor's office.

For questions related only to this program, call 651-556-4803. TTY users, call Minnesota Relay at 711.

Printed on recycled paper (10% post-consumer waste) and recycled newsprint (40% post-consumer waste) using soy-based inks.

Need Forms?

- Download forms and other tax-related information from our website at: **www.revenue.state.mn.us**

- Ask for Package XM, a book of Minnesota income tax forms, at a public library and photocopy the forms you need.

- Order forms anytime, day or night, by calling **651-296-4444** or **1-800-657-3676**.

- Request forms by mail. Write to: Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421.

Questions?

- **Answers to frequently asked questions** are available on our website at **www.revenue.state.mn.us**.

- **To check on your refund status** (available after August 1 for renters and mobile home owners and after September 15 for homeowners), go to **www.revenue.state.mn.us** or call **651-296-4444** or **1-800-657-3676**. Our secure system provides you with up-to-date status information. Be prepared to give your Social Security number.

   If you filed your Form M1PR after June 15 (if a renter or mobile home owner) or after August 1 (if a homeowner), wait at least 60 days before checking on on your refund.

- **To speak with a representative during the day, call 651-296-3781** or **1-800-652-9094**. TTY users, call **711** for Minnesota Relay. Our hours are 8:00 a.m. to 4:30 p.m. Monday through Friday. When you call, have the following available; you may need to refer to them:

   - your Form M1PR; and

   - any CRP forms given to you by your landlord (if a renter) or your 2013 and 2012 property tax statements (if a homeowner).

- **Free tax help is available to seniors, people with low incomes or disabilities, and limited-English speakers.** To find a volunteer tax help site in your zip code area, call 651-297-3724 or 1-800-657-3989. Tax help is available generally from February 1 through April 15.

- **Information is available in alternative formats** for the visually impaired. If you need our tax information in formats such as large print or cassette tape, give us a call.

Need to Write Us?

Write to: Individual.IncomeTax@state.mn.us, or Minnesota Revenue, Mail Station 5510, St. Paul, MN 55146-5510.

When Will You Get Your Refund?

If we receive your properly completed return and all enclosures are correct and complete, you can expect your refund:

- **Renters and mobile home owners:** by mid-August, if you filed by June 15, or 60 days after you file, whichever is later.

- **Homeowners:** by the end of September if you filed by August 1, or 60 days after you file, whichever is later.

You may receive your refund up to 30 days earlier than the dates listed above if you:

- *electronically* file your return by May 15 (if a renter) or July 1 (if a homeowner or mobile home owner); and

- chose the direct deposit option; and

- filed Form M1PR last year; and

- received a CRP(s) from your landlord (if a renter).

If your return is incomplete or necessary information is not enclosed, your refund will be delayed or your return will be sent back to you.

It is very important that you call the department at 651-296-3781 or 1-800-652-9094 if you move from the address given on your Form M1PR before you receive your refund. If your refund check is not cashed within two years from the date it was issued, you may lose your right to the refund.