

2019

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

Forms and Instructions

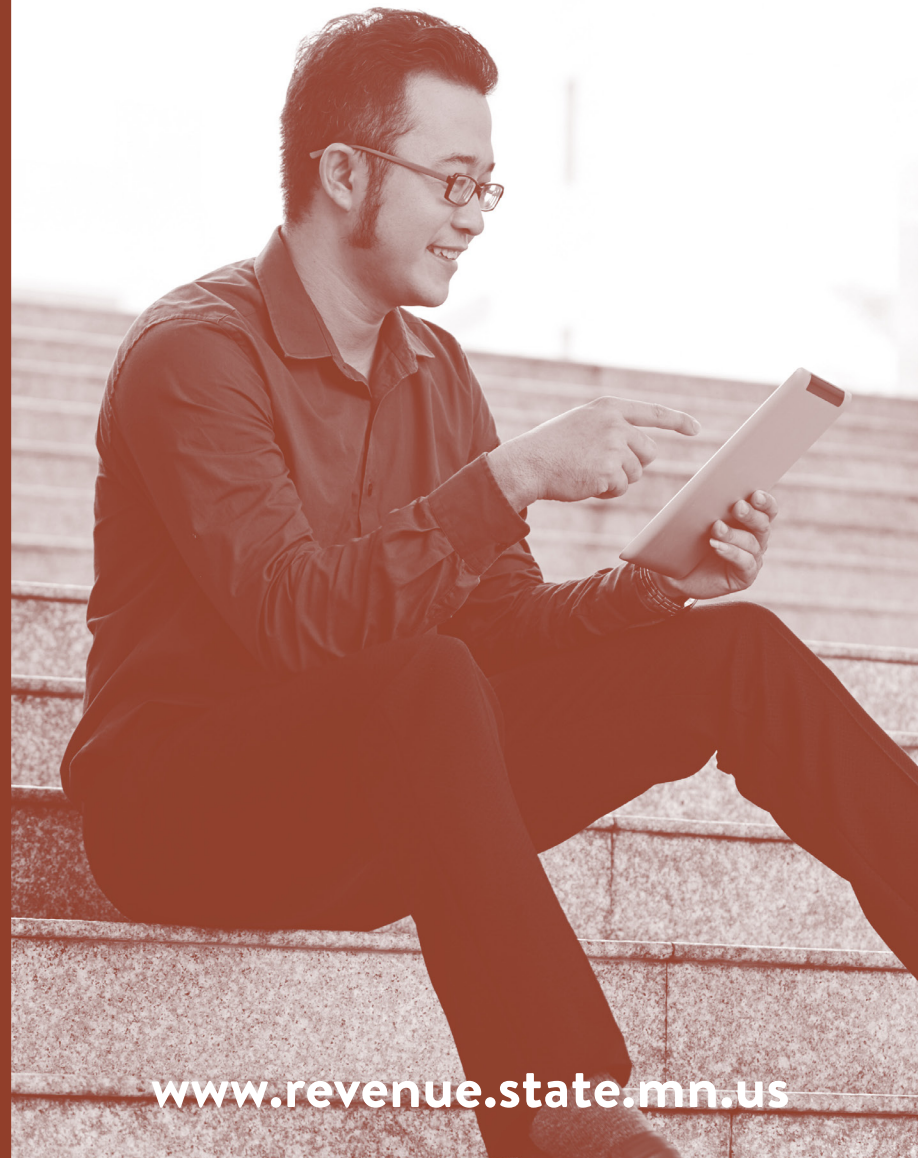
- > **Form M1PR**
Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund
- > **Schedule M1PR-AI**
Additions to Income



A NEW WEBSITE

designed with **YOU** in mind

Our new website makes it easier for you to find and use the information you rely on to get your refund.



What's New for 2019?

Alimony Received and Paid

Minnesota laws enacted in 2019 have impacted household income. The change affects those that received or paid alimony. If you received alimony but were not required to report it in adjusted gross income, you must include this amount in your household income. If you paid alimony and were not allowed to deduct payments, you are allowed to reduce your household income by the alimony paid. See the instructions for lines 5 and 10 regarding alimony payments.

New Schedule M1PR-AI, Additions to Income

Use this schedule to report additions to income on line 5 of Form M1PR.

CRP, Certificate of Rent Paid Updates

The CRP used to claim the renter's property tax refund has been updated. In prior years, the CRP would provide the amount of rent that represented property taxes by multiplying the rent by 17%. This calculation has moved to line 17 of Form M1PR.

All adults in the rental unit will now receive a CRP with an equal portion of the rent. In prior years, a married couple would receive one CRP with the amount of rent paid for the time they were renters. Adult dependents will also receive a separate CRP. Follow the instructions on line 16 if you received more than one CRP.

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Do I qualify?

You may be eligible for a refund based on your household income (see page 8) and the property taxes or rent paid on your primary residence in Minnesota.

Regular Property Tax Refund Income Requirements

If you are	and	You may qualify for a refund of up to
A renter	Your total household income is less than \$62,340	\$2,190
A homeowner	Your total household income is less than \$115,020	\$2,820

Other Requirements

- **If you were a part-year resident of Minnesota during 2019:**
If you are a renter and permanent resident of another state for the entire year but were present in Minnesota more than 183 days, you may be eligible for this refund.
- **If you are a homeowner or mobile home owner:**
 - You must have owned and occupied your home on January 2, 2020
 - Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
 - You must have a valid Social Security number for your property to be classified as your homestead, or to apply for homestead classification. If you are filing a joint claim, at least one spouse must have a valid Social Security number for your property to be classified as your homestead.
 - You must have paid or arranged to pay any delinquent property taxes on your home.
- **If you are a renter, you must have lived in a building on which the owner:**
 - Was assessed property taxes
 - Paid a portion of the rent receipts in place of property tax
 - Made payments to a local government in lieu of property taxesIf you are not sure if property taxes were assessed on the building, check with your building owner.

You do NOT qualify if:

- You are a **dependent**. You are a dependent if any of the following are true:
 - You can be claimed on someone's 2019 federal income tax return
 - You lived with a parent, grandparent, sibling, aunt, or uncle for more than half the year and both of the following apply:
 - You were under age 19 at the end of the year (24 if a full-time student)
 - You did not provide more than 50% of your own support
 - You had gross income of less than \$4,250 in 2019, and had more than 50% of your support provided by one of the following:
 - A person you lived with for the entire year
 - A parent, grandparent, child, grandchild, aunt, uncle, sibling, niece, or nephew
- You are a **full-year resident of Michigan or North Dakota**.
- You are a **nonresident alien living in Minnesota** and both of the following are true:
 - Your gross income was less than \$4,250
 - You received more than 50 percent of your support from a relative
- You **have a relative homestead**. Neither the owner nor the occupants may claim a homeowner's refund or special refund for property classified as a relative homestead.

Special Property Tax Refund Requirements

If you are a homeowner, you may also be eligible for a special property tax refund. This refund has no income limit and the maximum refund is \$1,000. You may qualify if all of the following are true:

- You owned and occupied your home on January 2, 2019 and January 2, 2020
- Your net property tax on your homestead increased by more than 12% from 2019 to 2020
- The increase was at least \$100

**Your 2019 return should be electronically filed, postmarked, or dropped off by August 15, 2020.
The final deadline to claim the 2019 refund is August 15, 2021.**

Where's my refund?

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

- See if we've received your return
- Follow your return through the process
- Understand the steps your return goes through before a refund is sent
- See the actual date your refund was sent

When you use **Where's My Refund**, we ask for your Social Security number, date of birth, and the exact amount of your refund.

What can I do to get my refund faster?

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

What happens after I send my return?

We will:

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

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

How does the department protect my information?

Protecting your information and identity is our priority. We have partnered with other states, the Internal Revenue Service (IRS), financial institutions, and tax preparation software vendors to combat fraud.

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

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

We will never ask you to provide, update, or verify personal information through unsolicited email or phone calls. Do not respond to such emails or phone calls.

If you are concerned about a potentially fraudulent contact by someone claiming to be from the department, call 651-296-3781 or 1-800-652-9094 (toll-free). We can determine if the contact you received was legitimate.

How is my information used?

The information you provide on your tax return is private under state law. We use this information to determine your liability under Minnesota tax laws and for other tax administration purposes. We cannot give this information to others without your consent, except that certain other government entities may have access to this information, if allowed by law. For details about how we use your information, including a complete list of the entities we may share it with, go to www.revenue.state.mn.us and type **Use of Information** into the Search box.

How do I report my property taxes paid?

Homeowners: Use the **Statement of Property Taxes Payable in 2020** that you receive in March 2020 to complete your 2019 return. Do not use your 2019 tax statement or your Notice of Proposed Taxes to complete your return. Your refund will be delayed if you file using incorrect statements. Do not include your property tax statement when mailing a return.

Renters: Your property owner or managing agent must provide you a CRP, *Certificate of Rent Paid*, by January 31, 2020. If you rented more than one unit during 2019, you must have a CRP for each unit. If your property owner or managing agent does not provide a CRP by March 1, 2020, call us at 651-296-3781 or 1-800-652-9094 (toll-free). **Your refund will be delayed if you do not include your CRP(s).**

Getting Started

Renters

You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2019. You need this to calculate your refund. Your property owner or managing agent must give you a completed 2019 CRP no later than January 31, 2020. Include it with your completed return.

Property owners and managing agents will provide each adult living in the rental unit a separate CRP. Each CRP will reflect an equal portion of the rent paid. Married couples will receive a separate CRP for each spouse. If you have adult dependents living in the rental unit, they will receive a separate CRP. When completing your return, combine the rent amounts from line 3 of your CRP with the rent of your spouse or adult dependent(s). Include copies of each CRP with your return.

If you do not receive a CRP by March 1, 2020, contact your property owner or managing agent. If they will not provide a copy, call us at 651-296-3781 or 1-800-652-9094 (toll-free).

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

Homeowners and Mobile Home Owners

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2019, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2020. At the time you apply for homestead status, request a signed statement saying that your application was approved. Include it with your Form M1PR.

Delinquent taxes. If you owe delinquent property taxes on your home, you cannot file a return unless you pay or make arrangements with the county by August 15, 2021. Include a copy of your receipt or a signed confession of judgment statement from your county auditor or treasurer.

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

What if I move after I file?

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

Your refund may be delayed if you do not contact us.

What if a person died?

Only a surviving spouse or dependent can file a return on behalf of a deceased person.

Spouses:

If a person who is eligible for a property tax refund died in 2019:

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

If the person died in 2020 before applying for the 2019 refund:

- Apply for the refund using both names
- Print DECD and the date of death after the decedent's name
- Enclose a copy of the death certificate with the return

Dependents (If there is no surviving spouse):

- Apply for the refund using the decedent's name
- Complete and enclose Form M23, *Claim for a Refund for a Deceased Taxpayer*
- Enclose a copy of the death certificate with the return

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

What if my Property Tax or Income Changes?

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

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

Generally, you have until October 15, 2023 to file an amended 2019 property tax refund return.

If your amended return reduces your refund, you must pay the difference. You must pay interest on the difference from the date you received your original refund. If your refund increases, you will receive a check for the increase plus applicable interest.

Completing the Top of the Return

Name and Address

Use capital letters and black ink. Print your legal name, not a nickname. Enter only one address - your current home address **or** your post office box. If your current address is a foreign address, mark an X in the **Foreign Address** box.

If you do not select direct deposit, we will issue your refund check in the name(s) on your return.

Married Couples

If you	and	provide
Were married for the whole year	lived with your spouse for the entire year	Both names, Social Security numbers, and dates of birth
	lived apart for all or part of the year, and are filing separate returns	Only your name, Social Security number, and date of birth
	your spouse lived in a nursing home	Only your name, Social Security number, and date of birth. You must file separate returns.
Got married during the year	are filing separate returns	Only your name, Social Security number, and date of birth
	are filing together	Both names, Social Security numbers, and dates of birth
Divorced or separated during the year	are filing separate returns (required)	Only your name, Social Security number, and date of birth

Status: Which Box(es)?

If you	Place an X in the box(es) for:			
	Renter	Homeowner	Nursing home or adult foster care resident	Mobile home owner
Lived in a rental unit for all of 2019	X			
Owned and lived in a home on January 2, 2020		X		
Rented during 2019 and then owned and lived in your home on January 2, 2020	X	X		
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility			X	
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility but did not receive any benefits from medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Housing Support (formerly GRH)	X			
Owned and lived in a mobile home on January 2, 2020, and paid rent for the property on which it is located				X

State Elections Campaign Fund

If you want \$5 to go to help candidates for state office pay campaign expenses and you did not designate this on your 2019 Minnesota income tax return, you may do so on this return. Enter the code number for the party of your choice where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on the return. If you are filing a joint return, your spouse may also designate a party.

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

Free Tax Help

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

To find a volunteer tax preparation site:

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

Filing Situations for Renters

If you	and	then
were single all year	—	Enter only your income on line 1 of Form M1PR.
were married all year	lived together for the entire year	File using your income and your spouse's income to apply for one refund. You must file a joint Form M1PR. Include the amount from line 3 of all 2019 CRPs on line 16 of Form M1PR.
were a part-year resident of Minnesota	—	File using your income for the period you lived in Minnesota. If you were married, also include your spouse's income for the period you lived in Minnesota. Include a statement showing how you calculated the income you received during the period you lived in Minnesota.
got married during the year	are filing together	Use both incomes for the year to apply for one refund. Include the amount from line 3 of all 2019 CRPs on line 16 of Form M1PR.
	are filing separately	Use your income for the entire year plus your spouse's income for the time you were married and living together. Do not include your spouse's name or Social Security number. Each spouse will use line 3 of the CRP for the rental unit they rented prior to the marriage. One spouse may also include the amounts from line 3 of the CRPs for the rental unit lived in after the marriage.
divorced or separated	are filing separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together. Each person will use line 3 of the CRP for the unit they rented after the divorce or separation. Only one person may include the amounts from line 3 of the CRPs for the rental unit lived in together prior to the divorce or separation.
lived with a roommate	paid rent	Your property owner or managing agent must give each of you a separate CRP showing that each of you paid an equal portion of the rent. This is true regardless of the portion you actually paid or the names on the lease. Include only your income when filing for the refund.
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2019, but not on January 2, 2020	You must apply for the property tax refund only as a renter.
	you rented during 2019 and then owned and lived in your home on January 2, 2020	Follow the steps for both renters and homeowners. Include all of your 2019 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 30 to determine line 19 of Form M1PR. Include the worksheet when filing your return.
lived in a nursing home, adult foster care, intermediate care, assisted living, or group home	the property is exempt	You are not eligible for a refund.
	the property is nonexempt	<ul style="list-style-type: none"> • If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of Form M1PR. • If all of your costs were paid for by medical assistance (Medicaid), SSI, MSA, or Housing Support, you are not eligible for a refund. • If only part of your costs were paid for by these programs, you may be eligible for a refund. You must complete the Worksheet for Line 18 on page 11. <ol style="list-style-type: none"> 1 Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>. 2 Complete lines 1–17. 3 To determine line 18, complete the Worksheet for Line 18 on page 11. <p>If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 is not the same as on your federal return.</p>
rented out part of your home or used it for business	—	Use Worksheet 2 on page 30 to determine line 16. Include the worksheet when filing your return.
paid rent for more than one unit for the same months	—	<p>You cannot include the amounts from both CRPs on line 16 of the return.</p> <ol style="list-style-type: none"> 1 For each CRP, divide line 3 by the number of months you rented the unit. 2 Multiply that number by the number of months you actually lived in the unit. 3 Add the results from step 2 for each CRP. Enter this total on line 16 of your return.
received a CRP that divided the rent you paid between you and your dependent	your dependent received a CRP with a portion of the rent for the same rental unit	Include the amount from the CRP your dependent received on line 16 of Form M1PR. Include your dependent's CRP(s) and all of your CRPs, along with an explanation when you file.

Filing Situations for Homeowners

If you	and	then
were single all year	—	Enter only your income on line 1 of Form M1PR.
were married all year	lived together for the entire year	File using your income and your spouse's income to apply for one refund.
were a part-year resident	are single or married	File using your household income for all of 2019, including the income you received before moving to Minnesota.
got married during the year	are filing together	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2019, enter line 3 of your CRP on line 16 of the return. On line 19, enter the full amount from line 1 of your property tax statement.
	are filing separately	<ol style="list-style-type: none"> One spouse will complete the return as the homeowner using their own income for the entire year plus the other spouse's income for the time they were living together in the home. If the spouse claiming the homeowner property tax refund received CRPs for renting before moving into the home, enter the amount from line 3 of the CRP on line 16 of return. On line 19, enter the full amount from line 1 of the 2020 Statement of Property Taxes Payable. The other spouse may file a return as a renter using any CRPs received prior to moving into the home. Household income must include their income for the entire year, plus the other spouse's income for the time they were married and living together. Do not include your spouse's name and Social Security number on Form M1PR.
divorced or separated	are filing separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together during the year. Only the spouse who owned and lived in the home on January 2, 2020, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2020 Statement of Property Taxes Payable on line 19 of Form M1PR.
were a co-owner	—	Only one of you may apply for the refund. Include the income of all others for the time that they owned and lived in the home.
had someone other than your spouse living with you	—	Only you can apply for the refund. Include the income of any other person living with you, except boarders, renters, your dependents, your parents, or your spouse's parents. Include your parents' income if they are co-owners of your home, lived with you, and were not your dependents. Complete and enclose Worksheet 5—Co-occupant Income on page 31.
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2019, but not on January 2, 2020	You must apply for the property tax refund only as a renter.
	you rented during 2019 and then owned and lived in your home on January 2, 2020	Follow the steps for both renters and homeowners. Include all of your 2019 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 30 to determine line 19 of the return. Include the worksheet when filing your return.
rented out part of your home or used it for business	—	Complete Worksheet 2 on page 30 to determine line 19 of the return. Include the worksheet when filing your return. Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2020 is less than line 5 of your statement. If your statement indicates another classification (such as commercial or non-homestead property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion.

Line Instructions

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

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

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

Line 1 — Federal Adjusted Gross Income

Enter the federal adjusted gross income from line 1 of your 2019 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2019 federal income tax return, use the federal return and instructions to determine what your federal adjusted gross income would have been.

If you and your spouse filed separate income tax returns, but are filing a joint property tax refund return, enter the total of both federal adjusted gross incomes on line 1 of the return.

Note: If line 1 of this return does not match your federal adjusted gross income, enclose an explanation. **Your refund will be delayed or denied if you do not provide an explanation.**

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

Include the total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2019. Also include amounts deducted for payments of Medicare Premium.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. However, if a portion of the benefits was taxable and you listed an amount on line 5b of federal Form 1040 or 1040-SR, 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 5b of federal Form 1040 _____
3. Subtract step 2 from step 1. Enter here and on line 2 of your return _____

Do not include Social Security income for dependents.

Line 4 — Total Payments Received from Programs

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

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

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

Line 5 — Additional Nontaxable Income

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

Common examples include:

- Line 10 of Schedule M1NC, *Federal Adjustments*
- Acquisition or abandonment of property gain, reported on 1099-A, not included in your federal income
- Adoption assistance – subsidy payments as well as employer paid expenses
- Alimony received to the extent not included in adjusted gross income
- Canceled, discharged, or forgiven debt that was not included in your federal adjusted gross income
- Community Access for Disability Inclusion Waivers
- Contributions to deferred compensation plans such as 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plan
- Contributions to dependent care accounts and medical expense accounts
- Disability benefits
- Distributions from a ROTH or traditional IRA not included on line 1, including distributions made to charity
- Employer paid education expenses
- Federal adjustments to income for contributions to IRA, Keogh, and SIMPLE/SEP plans

Line Instructions (cont.)

- Federally nontaxed interest and mutual fund dividends
- Foreign earned income exclusion
- Foster care payments, including adult foster care
- Gain on the sale of your home excluded from your federal income
- G.I. Bill funding, including scholarships
- Housing allowance for military or clergy
- Income excluded by tax treaty
- Long-term care benefits not used for medical expenses
- Lump-sum distribution reported on line 1 of Schedule M1LS
- Medicaid Home & Community-Based Services Waiver program payments
- Medicare Part B Premiums not included in lines 1 or 2
- Nontaxable Compensated Work Therapy (CWT) payments
- Nontaxable employee transit and parking expenses
- Nontaxable military earned income, such as combat zone pay
- Nontaxable pension and annuity payments, including disability payments
- Nontaxable personal injury or settlement income*
- Nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions

- Public Safety Officer medical insurance exclusion
- Reduction in rent for caretaking responsibilities (include the amount shown on your CRP)
- Sick pay*
- Strike benefits
- VEBA contributions made by the employee
- Veterans' benefits including Special Monthly Compensation (SMC)
- Worker's compensation benefits*

* to the extent not used for medical expenses

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

- Capital loss carryforward (use Worksheet 4 on page 30 to compute amount)
- Educator expenses and tuition and fees deductions
- Health savings account and Archer MSA deductions
- Net operating loss carryforward/carryback
- Passive activity losses in current year in excess of current year passive activity income, including rental losses, even if actively involved in real estate
- Prior year passive activity loss carryforward claimed in 2019 for federal purposes

Do not include:

- After-tax contributions to annuities
- Bonus depreciation addition or subtraction
- Car insurance settlement payments used to pay medical bills
- Certain federal adjustments to income such as moving expenses, student loan interest deduction, penalty on early withdrawal, ½ self-employment tax, self-employment health insurance, and alimony paid
- Child care assistance
- Child support payments
- Dependent's income, including Social Security
- Dependents indemnity compensation
- Employee's mandatory contributions to a retirement plan
- Employer's contributions to filer's deferred compensation or pension plan
- FEMA emergency grants for disaster victims
- Foster care adoption bonus
- Gifts and inheritances
- Gulf-war bonus
- Health and dental insurance contributions paid by employee or employer
- IRA rollovers
- IRS stimulus/rebate
- Long-term care benefits used to pay medical expenses
- Loss on sale of rental property
- Minnesota property tax refunds
- Nontaxable Holocaust settlement payments
- Payments by someone else for your care by a nurse, nursing home, or hospital
- Payments from life insurance policies
- Premium tax credit
- Reimbursements by employer for expenses paid, such as gas, meals, and lodging
- Return of capital or return of investment
- Reverse mortgage proceeds
- Special needs welfare benefits
- Spouse's Social Security income when filing separately
- State income tax refunds not included on line 1

Line Instructions (cont.)

Line 7 — Subtraction for those born before January 2, 1955 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2019. If you were not certified, you may still qualify as disabled if, during 2019, you were unable to work for at least 12 consecutive months because of a disability, or you are blind. You are considered to be blind if you cannot see better than 20/200 in your better eye with corrective lenses or your field of vision is not more than 20 degrees.

This subtraction does not apply to dependents. Do not enter more than \$4,250. The subtraction amount is the same even if both you and your spouse are over 65 or disabled. Check the appropriate box under line 7.

Line 8 — Dependent Subtraction

Enter the number of dependents you claimed on your federal Form 1040 or 1040-SR. If you did not file a federal form, enter the number of persons who qualify as your dependents who are U.S. citizens or residents of Canada or Mexico. **Do not include yourself or your spouse.**

If the number of dependents is:	Enter on line 8:
0	\$0
1	5,950
2	11,475
3	16,575
4	21,250
5 or more	25,500

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

Line 9 — Retirement Account Subtraction

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

Line 10 — Alimony Paid

If you paid alimony during 2019, and did not deduct the amount paid on line 18a of federal Schedule 1, enter the amount on line 10.

Line 13

Renters: If line 13 is \$62,340 or more, you do not qualify for the renter's refund. If line 13 is less than \$62,340, and you are not claiming a homeowner's property tax refund, skip lines 14 and 15.

Line 14 — Co-occupant Income

Renters: Do not complete this line.

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

Line 15

Homeowners: If line 15 is \$115,020 or more, you do not qualify for the homeowner's refund. You may be eligible for the special property tax refund. Read the instructions for lines 26 – 38 to see if you qualify.

Line Instructions (cont.)

Renters Only—Lines 16 through 18

If you **did not** rent for any part of 2019, skip lines 16 through 18 and continue with line 19.

Line 16 — Total Rent from CRP(s)

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

If you lived in 1 rental unit during 2019: Enter the amount from line 3 of your CRP.

If you lived in more than 1 rental unit during 2019: Follow the directions below to calculate line 16. Do not file a separate property tax refund for each CRP. You may only use the rent amount for the time you actually lived in the rental unit to determine your refund.

1. For each CRP, divide line 3 by the number of months you paid rent for the unit.
2. Multiply that number by the months you lived in the unit.
3. Add the results from step 2 for each CRP. Enter this total on line 16 of Form M1PR.

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

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

Line 17

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

Line 18 — Renter’s Refund Table Amount

Use the amounts from line 13, line 17, and the refund table for renters beginning on page 16 to determine your Renter’s Property Tax Refund amount. Enter the amount from the table on line 18.

If you received Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), Housing Support (formerly GRH), or Medicaid and were a resident of a nursing home, adult foster care, intermediate care facility, or a group home, use the Worksheet for Line 18 below.

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

Worksheet for Line 18

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

- | | |
|---|-------|
| A. Amount from line 6 | _____ |
| B. Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Housing Support (formerly GRH) that was included in Step A above | _____ |
| C. Subtract Step B from Step A | _____ |
| D. Total medical assistance (or Medicaid) payments made directly to your property owner or managing agent (from line A of your 2019 CRP) | _____ |
| E. Add Step A and Step D | _____ |
| F. Divide Step C by Step E, enter here, up to 5 decimal points | _____ |
| G. Using the amounts on lines 13 and 17, find the amount to enter here from the renter’s refund table beginning on page 16 of the instructions | _____ |
| H. Multiply Step G by Step F. Enter the result here and on line 18 | _____ |

Make a copy of this page and include it with your paper filed Form M1PR if you use this worksheet.

Line Instructions (cont.)

Homeowners Only—Lines 19–22

If you **did not** own and live in your home on January 2, 2020, skip lines 19–22 and continue with line 23.

Line 19

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2020. Complete the corresponding worksheet on page 30 if any of the following are true:

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

Line 20 — Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12% from 2019 to 2020, and the increase was \$100 or more, you may be eligible for a special refund. You may qualify for the special refund even if you do not qualify for the homeowner's refund (see Homeowner Special Property Tax Refund section on page 2).

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

Line 22 — Homestead Credit Refund Table Amount

Use lines 15 and 21 and the refund table for homeowners beginning on page 20 to determine your Homestead Credit Refund amount. Enter the amount from the table on line 22.

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

All Applicants—Lines 23–25

Line 24 — Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 24, enter the amount you wish to give. 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/checkoff.html or send a check payable to: DNR Nongame Wildlife Fund, 500 Lafayette Road, Box 25, St. Paul, MN 55155

Line 25 — Property Tax Refund

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

Homeowner Special Property Tax Refund—Lines 26–38

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

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

You may qualify for this special refund even if you do not qualify for the 2019 Homestead Credit Refund.

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

Line Instructions (cont.)

Line 27 — New Improvements/Expired Exclusions

If you have new improvements or expired exclusions in the 2020 column of your property tax statement, complete Worksheet 3 on page 30 to determine line 27. You cannot use the increase in your property tax from the value of the new improvements and/or expired exclusions when computing the special refund. The amount listed on your statement for new improvements/expired exclusions may include construction of a new building, an addition, or an improvement to an existing home.

Line 30

Enter line 2 (2019 column) of your Statement of Property Taxes Payable in 2020. If there is no amount on line 2, use line 5 (2019 column) of the statement. If there is no amount on line 2 or line 5 (or both lines are zero) **and** you received the Homestead Exclusion for Veterans with a Disability, check the box below line 30 and enter "0" on line 30.

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

Line 31

Enter the special refund amount from line 12 of your 2018 Form M1PR. If we changed the amount, use the corrected amount. Leave line 31 blank if you did not receive a special refund on your 2018 Form M1PR.

Special Situations

If you rented out part of your home or used it for business, complete Worksheet 2 on page 30. Compare the percentages you used for 2018 and 2019, and follow these instructions to determine amounts to enter on Schedule 1:

- If you used the same percentage for both years:
 - Line 26: Enter step 3 of Worksheet 2.
 - Line 30: Enter step 3 of Worksheet 2 of the 2018 Form M1PR instructions.
- If in 2019 you used a higher percentage for your home than you did in 2018:
 - Line 26: Multiple line 1 of your 2020 Statement of Property Taxes Payable by the percentage used as your home in 2018 (from step 2 of Worksheet 2 of the 2018 Form M1PR instructions).
 - Line 30: Enter step 3 of Worksheet 2 of the 2018 Form M1PR instructions.
- If in 2019 you used a lower percentage for your home than you did in 2018:
 - Line 26: Enter step 3 of Worksheet 2.
 - Line 30: Multiply line 2 of your 2020 Statement of Property Taxes Payable by the percentage used for your home in 2019 (from step 2 of Worksheet 2).
 - Line 31: Multiply line 12 of your 2018 return by the proportion your 2019 percentage used for your home is to the 2018 percentage used for your home.

Line 39 — To Request Direct Deposit of Your Refund

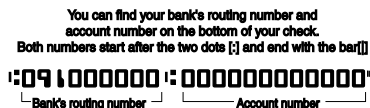
Direct deposit is the safest and easiest way to get your tax refund. To have your refund deposited into your checking or savings account, enter the information on line 39.

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

Do not use an account associated with any foreign banks.

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

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



Line Instructions (cont.)

Sign Your Return

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

Send Your Return to:

Minnesota Property Tax Refund

Mail Station 0020

600 N. Robert St.

St. Paul, MN 55145-0020

Enclosures

Include an explanation if any of the following apply:

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

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

- Claimed a deduction on your federal income tax return for using a portion of your home for business or renting out part of your home to others. (Worksheet 2)
- (Homeowners only) Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2020 lists an amount for new improvements and/or expired exclusions (Worksheet 3)
- Include someone else's income on line 14 (Worksheet 5)

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

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

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

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

Penalties

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

Interest

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

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

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

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

Other Property Tax Programs

Senior Citizens' Property Tax Deferral Program

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

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

You must pay the deferred tax plus interest back to the state. If you are due a property tax refund or state income tax refund, we will apply it to your deferred property tax total and notify you when this happens.

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

Eligibility Requirements

To participate in the program, 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 must be \$60,000 or less.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There 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 your homestead's estimated market value.

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

For questions related only to this program, call 651-556-4803.

Special Homestead Classification for Certain Persons who are Blind or Disabled

The Special Homestead Classification (class 1b) provides a reduced property tax classification rate on the first \$50,000 of market value of a qualifying person's homestead.

Eligibility Requirements

To receive the special classification on the qualifying person's homestead, you must apply to your county assessor by October 1 for taxes payable the next year.

For this property tax classification, a qualifying individual is generally someone who is blind or permanently and totally disabled:

Blind: A person is considered blind if an eye doctor has determined their visual acuity does not exceed 20/200 or their field of vision is not more than 20 degrees.

Disabled: A person is considered permanently and totally disabled for purposes of this classification if they have a condition that is considered permanent in nature and totally prevents them from working. They must also receive payments from a qualifying agency because of their disability.

For more information, go to www.revenue.state.mn.us and type **Class 1b** into the Search box or contact your county assessor.

Renters Refund Table

If line 13 is:		and line 17 is at least:														
at least	but less than	\$ 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
		your property tax refund is:														
0	1,770	3	27	51	75	98	122	146	170	193	217	241	265	288	312	336
1,770	3,550	0	10	34	58	82	105	129	153	177	200	224	248	272	295	319
3,550	5,360	0	0	17	41	65	88	112	136	160	183	207	231	255	278	302
5,360	7,120	0	0	0	23	45	68	90	113	135	158	180	203	225	248	270
7,120	8,890	0	0	0	0	22	45	67	90	112	135	157	180	202	225	247
8,890	10,680	0	0	0	0	0	18	41	63	86	108	131	153	176	198	221
10,680	12,470	0	0	0	0	0	0	21	44	66	89	111	134	156	179	201
12,470	14,250	0	0	0	0	0	0	0	12	33	54	75	97	118	139	160
14,250	16,040	0	0	0	0	0	0	0	0	13	35	56	77	98	120	141
16,040	17,810	0	0	0	0	0	0	0	0	0	0	22	43	64	85	107
17,810	19,580	0	0	0	0	0	0	0	0	0	0	1	21	41	61	81
19,580	21,360	0	0	0	0	0	0	0	0	0	0	0	0	4	24	44
21,360	23,160	0	0	0	0	0	0	0	0	0	0	0	0	0	3	23
23,160	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is:		and line 17 is at least:													
at least	but less than	\$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
		your property tax refund is:													
0	1,770	360	383	407	431	455	478	502	526	550	573	597	621	645	668
1,770	3,550	343	367	390	414	438	462	485	509	533	557	580	604	628	652
3,550	5,360	326	350	373	397	421	445	468	492	516	540	563	587	611	635
5,360	7,120	293	315	338	360	383	405	428	450	473	495	518	540	563	585
7,120	8,890	270	292	315	337	360	382	405	427	450	472	495	517	540	562
8,890	10,680	243	266	288	311	333	356	378	401	423	446	468	491	513	536
10,680	12,470	224	246	269	291	314	336	359	381	404	426	449	471	494	516
12,470	14,250	182	203	224	245	267	288	309	330	352	373	394	415	437	458
14,250	16,040	162	183	205	226	247	268	290	311	332	353	375	396	417	438
16,040	17,810	128	149	170	192	213	234	255	277	298	319	340	362	383	404
17,810	19,580	101	121	141	161	181	201	221	241	261	281	301	321	341	361
19,580	21,360	64	84	104	124	144	164	184	204	224	244	264	284	304	324
21,360	23,160	43	63	83	103	123	143	163	183	203	223	243	263	283	303
23,160	24,940	2	22	42	62	82	102	122	142	162	182	202	222	242	262
24,940	26,720	0	0	0	18	36	55	74	93	111	130	149	168	186	205
26,720	28,490	0	0	0	0	0	12	30	49	68	87	105	124	143	162
28,490	30,280	0	0	0	0	0	0	6	25	44	63	81	100	119	138
30,280	32,050	0	0	0	0	0	0	0	0	0	14	32	49	67	84
32,050	33,830	0	0	0	0	0	0	0	0	0	0	0	3	20	38
33,830	35,620	0	0	0	0	0	0	0	0	0	0	0	0	0	13
35,620	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is:		and line 17 is at least:													
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
		your property tax refund is:													
0	1,770	692	716	740	763	787	811	835	858	882	906	930	953	977	1,001
1,770	3,550	675	699	723	747	770	794	818	842	865	889	913	937	960	984
3,550	5,360	658	682	706	730	753	777	801	825	848	872	896	920	943	967
5,360	7,120	608	630	653	675	698	720	743	765	788	810	833	855	878	900
7,120	8,890	585	607	630	652	675	697	720	742	765	787	810	832	855	877
8,890	10,680	558	581	603	626	648	671	693	716	738	761	783	806	828	851
10,680	12,470	539	561	584	606	629	651	674	696	719	741	764	786	809	831
12,470	14,250	479	500	522	543	564	585	607	628	649	670	692	713	734	755
14,250	16,040	460	481	502	523	545	566	587	608	630	651	672	693	715	736
16,040	17,810	425	447	468	489	510	532	553	574	595	617	638	659	680	702
17,810	19,580	381	401	421	441	461	481	501	521	541	561	581	601	621	641
19,580	21,360	344	364	384	404	424	444	464	484	504	524	544	564	584	604
21,360	23,160	323	343	363	383	403	423	443	463	483	503	523	543	563	583
23,160	24,940	282	302	322	342	362	382	402	422	442	462	482	502	522	542
24,940	26,720	224	243	261	280	299	318	336	355	374	393	411	430	449	468
26,720	28,490	180	199	218	237	255	274	293	312	330	349	368	387	405	424
28,490	30,280	156	175	194	213	231	250	269	288	306	325	344	363	381	400
30,280	32,050	102	119	137	154	172	189	207	224	242	259	277	294	312	329
32,050	33,830	55	73	90	108	125	143	160	178	195	213	230	248	265	283
33,830	35,620	30	48	65	83	100	118	135	153	170	188	205	223	240	258
35,620	37,400	5	23	40	58	75	93	110	128	145	163	180	198	215	233
37,400	39,170	0	0	14	30	47	63	79	95	112	128	144	160	177	193
39,170	40,970	0	0	0	7	23	40	56	72	88	105	121	137	153	170
40,970	42,740	0	0	0	0	0	17	33	49	65	82	98	114	130	147
42,740	44,520	0	0	0	0	0	0	9	24	39	54	69	84	99	114
44,520	46,320	0	0	0	0	0	0	0	2	17	32	47	62	77	92
46,320	48,090	0	0	0	0	0	0	0	0	0	11	26	41	56	71
48,090	49,870	0	0	0	0	0	0	0	0	0	0	5	20	35	50
49,870	51,640	0	0	0	0	0	0	0	0	0	0	0	0	12	26
51,640	53,430	0	0	0	0	0	0	0	0	0	0	0	0	0	6
53,430	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Refund Table

If line 13 is:		and line 17 is at least:									
at least	but less than	\$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	
		but less than:	\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
		your property tax refund is:									
0	1,770	1,690	1,713	1,737	1,761	1,785	1,808	1,832	1,856	1,880	
1,770	3,550	1,673	1,697	1,720	1,744	1,768	1,792	1,815	1,839	1,863	
3,550	5,360	1,656	1,680	1,703	1,727	1,751	1,775	1,798	1,822	1,846	
5,360	7,120	1,553	1,575	1,598	1,620	1,643	1,665	1,688	1,710	1,733	
7,120	8,890	1,530	1,552	1,575	1,597	1,620	1,642	1,665	1,687	1,710	
8,890	10,680	1,503	1,526	1,548	1,571	1,593	1,616	1,638	1,661	1,683	
10,680	12,470	1,484	1,506	1,529	1,551	1,574	1,596	1,619	1,641	1,664	
12,470	14,250	1,372	1,393	1,414	1,435	1,457	1,478	1,499	1,520	1,542	
14,250	16,040	1,352	1,373	1,395	1,416	1,437	1,458	1,480	1,501	1,522	
16,040	17,810	1,318	1,339	1,360	1,382	1,403	1,424	1,445	1,467	1,488	
17,810	19,580	1,221	1,241	1,261	1,281	1,301	1,321	1,341	1,361	1,381	
19,580	21,360	1,184	1,204	1,224	1,244	1,264	1,284	1,304	1,324	1,344	
21,360	23,160	1,163	1,183	1,203	1,223	1,243	1,263	1,283	1,303	1,323	
23,160	24,940	1,122	1,142	1,162	1,182	1,202	1,222	1,242	1,262	1,282	
24,940	26,720	1,011	1,030	1,049	1,068	1,086	1,105	1,124	1,143	1,161	
26,720	28,490	968	987	1,005	1,024	1,043	1,062	1,080	1,099	1,118	
28,490	30,280	944	963	981	1,000	1,019	1,038	1,056	1,075	1,094	
30,280	32,050	837	854	872	889	907	924	942	959	977	
32,050	33,830	790	808	825	843	860	878	895	913	930	
33,830	35,620	765	783	800	818	835	853	870	888	905	
35,620	37,400	740	758	775	793	810	828	845	863	880	
37,400	39,170	664	680	697	713	729	745	762	778	794	
39,170	40,970	641	657	673	690	706	722	738	755	771	
40,970	42,740	618	634	650	667	683	699	715	732	748	
42,740	44,520	549	564	579	594	609	624	639	654	669	
44,520	46,320	527	542	557	572	587	602	617	632	647	
46,320	48,090	506	521	536	551	566	581	596	611	626	
48,090	49,870	485	500	515	530	545	560	575	590	605	
49,870	51,640	425	439	452	466	480	494	507	521	535	
51,640	53,430	405	419	433	446	460	474	488	501	515	
53,430	55,220	386	399	413	427	441	454	468	482	496	
55,220	56,990	333	345	358	370	383	395	408	420	433	
56,990	58,780	315	327	340	352	365	377	390	402	415	
58,780	60,560	297	310	322	335	347	360	372	385	397	
60,560	62,340	210	210	210	210	210	210	210	210	210	
62,340	& up	0	0	0	0	0	0	0	0	0	

If line 13 is:		and line 17 is at least:									
at least	but less than	\$2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
		but less than:	\$2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
		your property tax refund is:									
0	1,770	1,903	1,927	1,951	1,975	1,998	2,022	2,046	2,070	2,093	2,117
1,770	3,550	1,887	1,910	1,934	1,958	1,982	2,005	2,029	2,053	2,077	2,100
3,550	5,360	1,870	1,893	1,917	1,941	1,965	1,988	2,012	2,036	2,060	2,083
5,360	7,120	1,755	1,778	1,800	1,823	1,845	1,868	1,890	1,913	1,935	1,958
7,120	8,890	1,732	1,755	1,777	1,800	1,822	1,845	1,867	1,890	1,912	1,935
8,890	10,680	1,706	1,728	1,751	1,773	1,796	1,818	1,841	1,863	1,886	1,908
10,680	12,470	1,686	1,709	1,731	1,754	1,776	1,799	1,821	1,844	1,866	1,889
12,470	14,250	1,563	1,584	1,605	1,627	1,648	1,669	1,690	1,712	1,733	1,754
14,250	16,040	1,543	1,565	1,586	1,607	1,628	1,650	1,671	1,692	1,713	1,735
16,040	17,810	1,509	1,530	1,552	1,573	1,594	1,615	1,637	1,658	1,679	1,700
17,810	19,580	1,401	1,421	1,441	1,461	1,481	1,501	1,521	1,541	1,561	1,581
19,580	21,360	1,364	1,384	1,404	1,424	1,444	1,464	1,484	1,504	1,524	1,544
21,360	23,160	1,343	1,363	1,383	1,403	1,423	1,443	1,463	1,483	1,503	1,523
23,160	24,940	1,302	1,322	1,342	1,362	1,382	1,402	1,422	1,442	1,462	1,482
24,940	26,720	1,180	1,199	1,218	1,236	1,255	1,274	1,293	1,311	1,330	1,349
26,720	28,490	1,137	1,155	1,174	1,193	1,212	1,230	1,249	1,268	1,287	1,305
28,490	30,280	1,113	1,131	1,150	1,169	1,188	1,206	1,225	1,244	1,263	1,281
30,280	32,050	994	1,012	1,029	1,047	1,064	1,082	1,099	1,117	1,134	1,152
32,050	33,830	948	965	983	1,000	1,018	1,035	1,053	1,070	1,088	1,105
33,830	35,620	923	940	958	975	993	1,010	1,028	1,045	1,063	1,080
35,620	37,400	898	915	933	950	968	985	1,003	1,020	1,038	1,055
37,400	39,170	810	827	843	859	875	892	908	924	940	957
39,170	40,970	787	803	820	836	852	868	885	901	917	933
40,970	42,740	764	780	797	813	829	845	862	878	894	910
42,740	44,520	684	699	714	729	744	759	774	789	804	819
44,520	46,320	662	677	692	707	722	737	752	767	782	797
46,320	48,090	641	656	671	686	701	716	731	746	761	776
48,090	49,870	620	635	650	665	680	695	710	725	740	755
49,870	51,640	549	562	576	590	604	617	631	645	659	672
51,640	53,430	529	543	556	570	584	598	611	625	639	653
53,430	55,220	509	523	537	551	564	578	592	606	619	633
55,220	56,990	445	458	470	483	495	508	520	533	545	558
56,990	58,780	427	440	452	465	477	490	502	515	527	540
58,780	60,560	410	422	435	447	460	472	485	497	510	522
60,560	62,340	210	210	210	210	210	210	210	210	210	210
62,340	& up	0	0	0	0	0	0	0	0	0	0

Renters Refund Table

If line 13 is:		and line 17 is at least:										
at least	but less than	\$2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500
		but less than:										
		\$2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	and over
your property tax refund is:												
0	1,770	2,141	2,165	2,188	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190
1,770	3,550	2,124	2,148	2,172	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190
3,550	5,360	2,107	2,131	2,155	2,178	2,190	2,190	2,190	2,190	2,190	2,190	2,190
5,360	7,120	1,980	2,003	2,025	2,048	2,070	2,093	2,115	2,138	2,160	2,183	2,190
7,120	8,890	1,957	1,980	2,002	2,025	2,047	2,070	2,092	2,115	2,120	2,120	2,120
8,890	10,680	1,931	1,953	1,976	1,998	2,021	2,043	2,066	2,070	2,070	2,070	2,070
10,680	12,470	1,911	1,934	1,956	1,979	2,001	2,024	2,046	2,069	2,070	2,070	2,070
12,470	14,250	1,775	1,797	1,818	1,839	1,860	1,882	1,903	1,924	1,945	1,967	*
14,250	16,040	1,756	1,777	1,798	1,820	1,841	1,862	1,883	1,905	1,926	1,947	*
16,040	17,810	1,722	1,743	1,764	1,785	1,807	1,828	1,849	1,870	1,892	1,913	*
17,810	19,580	1,601	1,621	1,641	1,661	1,681	1,701	1,721	1,741	1,761	1,781	*
19,580	21,360	1,564	1,584	1,604	1,624	1,644	1,664	1,684	1,704	1,724	1,744	*
21,360	23,160	1,543	1,563	1,583	1,603	1,623	1,643	1,663	1,683	1,703	1,723	*
23,160	24,940	1,502	1,522	1,542	1,562	1,582	1,602	1,622	1,642	1,662	1,682	*
24,940	26,720	1,368	1,386	1,405	1,424	1,443	1,461	1,480	1,499	1,518	1,536	*
26,720	28,490	1,324	1,343	1,362	1,380	1,399	1,418	1,437	1,455	1,474	1,493	*
28,490	30,280	1,300	1,319	1,338	1,356	1,375	1,394	1,413	1,431	1,450	1,469	*
30,280	32,050	1,169	1,187	1,204	1,222	1,239	1,257	1,274	1,292	1,309	1,327	*
32,050	33,830	1,123	1,140	1,158	1,175	1,193	1,210	1,228	1,245	1,263	1,280	*
33,830	35,620	1,098	1,115	1,133	1,150	1,168	1,185	1,203	1,220	1,238	1,255	*
35,620	37,400	1,073	1,090	1,108	1,125	1,143	1,160	1,178	1,195	1,213	1,230	*
37,400	39,170	973	989	1,005	1,022	1,038	1,054	1,070	1,087	1,103	1,119	*
39,170	40,970	950	966	982	998	1,015	1,031	1,047	1,063	1,080	1,096	*
40,970	42,740	927	943	959	975	992	1,008	1,024	1,040	1,057	1,073	*
42,740	44,520	834	849	864	879	894	909	924	939	954	969	*
44,520	46,320	812	827	842	857	872	887	902	917	932	947	*
46,320	48,090	791	806	821	836	851	866	881	896	911	926	*
48,090	49,870	770	785	800	815	830	845	860	875	890	905	*
49,870	51,640	686	700	714	727	741	755	769	782	796	810	*
51,640	53,430	666	680	694	708	721	735	749	763	776	790	*
53,430	55,220	647	661	674	688	702	716	729	743	757	771	*
55,220	56,990	570	583	595	608	620	633	645	658	670	683	*
56,990	58,780	552	565	577	590	602	615	627	640	652	665	*
58,780	60,560	535	547	550	550	550	550	550	550	550	550	550
60,560	62,340	210	210	210	210	210	210	210	210	210	210	210
62,340	& up	0	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Renter's Worksheet

For household incomes of \$12,470 or more with line 17 equal to or greater than \$2,500

- Amount from line 17 _____
- Total household income from line 13 _____
- Decimal number for this step from the table to the right _____
- Multiply step 2 by step 3 _____
- Subtract step 4 from step 1 (if result is zero or less, STOP HERE; you are not eligible for a refund) _____
- Decimal number for this step from the table to the right _____
- Multiply step 5 by step 6 _____
- Amount for this step from the table to the right _____
- Amount from step 7 or step 8, whichever is less. Also enter this amount on line 18 or step G if you are completing the Worksheet for Line 18 on page 11 of this booklet _____

Table for Renter's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
12,470	16,040	0.013	0.85	2,010
16,040	17,810	0.014	0.85	1,960
17,810	19,580	0.014	0.80	1,910
19,580	23,160	0.015	0.80	1,850
23,160	24,940	0.016	0.80	1,800
24,940	26,720	0.017	0.75	1,800
26,720	30,280	0.018	0.75	1,800
30,280	32,050	0.019	0.70	1,800
32,050	37,400	0.020	0.70	1,800
37,400	42,740	0.020	0.65	1,800
42,740	49,870	0.020	0.60	1,800
49,870	51,640	0.020	0.55	1,640
51,640	53,430	0.020	0.55	1,470
53,430	55,220	0.020	0.55	1,250
55,220	56,990	0.020	0.50	1,090
56,990	58,780	0.020	0.50	990
58,780	60,560	0.020	0.50	550
60,560	62,340	0.020	0.50	210
62,340	& up	not eligible		

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least but less than		and line 21 is at least:											
		0	25	50	75	100	125	150	175	200	225	250	275
If line 15 is: at least but less than		but less than:											
		25	50	75	100	125	150	175	200	225	250	275	300
If line 15 is: at least but less than		your homestead credit refund is:											
0	1,770	3	24	46	67	88	109	131	152	173	194	216	237
1,770	3,520	0	7	28	50	71	92	113	135	156	177	198	220
3,520	5,330	0	0	8	29	50	72	93	114	135	157	178	199
5,330	7,110	0	0	0	5	25	45	65	85	105	125	145	165
7,110	8,860	0	0	0	0	1	21	41	61	81	101	121	141
8,860	10,640	0	0	0	0	0	0	13	33	53	73	93	113
10,640	12,420	0	0	0	0	0	0	0	12	32	52	72	92
12,420	14,180	0	0	0	0	0	0	0	0	0	20	40	60
14,180	15,970	0	0	0	0	0	0	0	0	0	0	5	25
15,970	& up	0	0	0	0	0	0	0	0	0	0	0	0

If line 15 is: at least but less than		and line 21 is at least:											
		300	325	350	375	400	425	450	475	500	525	550	575
If line 15 is: at least but less than		but less than:											
		325	350	375	400	425	450	475	500	525	550	575	600
If line 15 is: at least but less than		your homestead credit refund is:											
0	1,770	258	279	301	322	343	364	386	407	428	449	471	492
1,770	3,520	241	262	283	305	326	347	368	390	411	432	453	475
3,520	5,330	220	242	263	284	305	327	348	369	390	412	433	454
5,330	7,110	185	205	225	245	265	285	305	325	345	365	385	405
7,110	8,860	161	181	201	221	241	261	281	301	321	341	361	381
8,860	10,640	133	153	173	193	213	233	253	273	293	313	333	353
10,640	12,420	112	132	152	172	192	212	232	252	272	292	312	332
12,420	14,180	80	100	120	140	160	180	200	220	240	260	280	300
14,180	15,970	45	65	85	105	125	145	165	185	205	225	245	265
15,970	17,740	7	27	47	67	87	107	127	147	167	187	207	227
17,740	19,500	0	0	7	25	44	63	82	100	119	138	157	175
19,500	21,300	0	0	0	0	3	22	41	60	78	97	116	135
21,300	23,070	0	0	0	0	0	0	14	33	52	70	89	108
23,070	24,830	0	0	0	0	0	0	0	6	25	44	63	81
24,830	26,600	0	0	0	0	0	0	0	0	0	16	34	51
26,600	28,380	0	0	0	0	0	0	0	0	0	0	9	26
28,380	30,160	0	0	0	0	0	0	0	0	0	0	0	1
30,160	& up	0	0	0	0	0	0	0	0	0	0	0	0

If line 15 is: at least but less than		and line 21 is at least:											
		600	625	650	675	700	725	750	775	800	825	850	875
If line 15 is: at least but less than		but less than:											
		625	650	675	700	725	750	775	800	825	850	875	900
If line 15 is: at least but less than		your homestead credit refund is:											
0	1,770	513	534	556	577	598	619	641	662	683	704	726	747
1,770	3,520	496	517	538	560	581	602	623	645	666	687	708	730
3,520	5,330	475	497	518	539	560	582	603	624	645	667	688	709
5,330	7,110	425	445	465	485	505	525	545	565	585	605	625	645
7,110	8,860	401	421	441	461	481	501	521	541	561	581	601	621
8,860	10,640	373	393	413	433	453	473	493	513	533	553	573	593
10,640	12,420	352	372	392	412	432	452	472	492	512	532	552	572
12,420	14,180	320	340	360	380	400	420	440	460	480	500	520	540
14,180	15,970	285	305	325	345	365	385	405	425	445	465	485	505
15,970	17,740	247	267	287	307	327	347	367	387	407	427	447	467
17,740	19,500	194	213	232	250	269	288	307	325	344	363	382	400
19,500	21,300	153	172	191	210	228	247	266	285	303	322	341	360
21,300	23,070	127	145	164	183	202	220	239	258	277	295	314	333
23,070	24,830	100	119	138	156	175	194	213	231	250	269	288	306
24,830	26,600	69	86	104	121	139	156	174	191	209	226	244	261
26,600	28,380	44	61	79	96	114	131	149	166	184	201	219	236
28,380	30,160	19	36	54	71	89	106	124	141	159	176	194	211
30,160	31,900	0	11	27	43	60	76	92	108	125	141	157	173
31,900	33,670	0	0	4	21	37	53	69	86	102	118	134	151
33,670	35,440	0	0	0	0	14	30	46	63	79	95	111	128
35,440	37,250	0	0	0	0	0	7	23	39	56	72	88	104
37,250	39,000	0	0	0	0	0	0	0	16	33	49	65	81
39,000	40,760	0	0	0	0	0	0	0	0	10	26	42	58
40,760	42,550	0	0	0	0	0	0	0	0	0	3	19	35
42,550	44,320	0	0	0	0	0	0	0	0	0	0	0	12
44,320	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least		but less than		and line 21 is at least:									
				900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125
				but less than:									
				925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150
				your homestead credit refund is:									
0	1,770	768	789	811	832	853	874	896	917	938	959	981	1,002
1,770	3,520	751	772	793	815	836	857	878	900	921	942	963	985
3,520	5,330	730	752	773	794	815	837	858	879	900	922	943	964
5,330	7,110	665	685	705	725	745	765	785	805	825	845	865	885
7,110	8,860	641	661	681	701	721	741	761	781	801	821	841	861
8,860	10,640	613	633	653	673	693	713	733	753	773	793	813	833
10,640	12,420	592	612	632	652	672	692	712	732	752	772	792	812
12,420	14,180	560	580	600	620	640	660	680	700	720	740	760	780
14,180	15,970	525	545	565	585	605	625	645	665	685	705	725	745
15,970	17,740	487	507	527	547	567	587	607	627	647	667	687	707
17,740	19,500	419	438	457	475	494	513	532	550	569	588	607	625
19,500	21,300	378	397	416	435	453	472	491	510	528	547	566	585
21,300	23,070	352	370	389	408	427	445	464	483	502	520	539	558
23,070	24,830	325	344	363	381	400	419	438	456	475	494	513	531
24,830	26,600	279	296	314	331	349	366	384	401	419	436	454	471
26,600	28,380	254	271	289	306	324	341	359	376	394	411	429	446
28,380	30,160	229	246	264	281	299	316	334	351	369	386	404	421
30,160	31,900	190	206	222	238	255	271	287	303	320	336	352	368
31,900	33,670	167	183	199	216	232	248	264	281	297	313	329	346
33,670	35,440	144	160	176	193	209	225	241	258	274	290	306	323
35,440	37,250	121	137	153	169	186	202	218	234	251	267	283	299
37,250	39,000	98	114	130	146	163	179	195	211	228	244	260	276
39,000	40,760	75	91	107	123	140	156	172	188	205	221	237	253
40,760	42,550	52	68	84	100	117	133	149	165	182	198	214	230
42,550	44,320	28	45	61	77	93	110	126	142	158	175	191	207
44,320	46,080	6	22	38	54	71	87	103	119	136	152	168	184
46,080	47,850	0	0	15	31	48	64	80	96	113	129	145	161
47,850	49,620	0	0	0	8	25	41	57	73	90	106	122	138
49,620	51,390	0	0	0	0	2	18	34	50	67	83	99	115
51,390	53,200	0	0	0	0	0	0	11	27	43	60	76	92
53,200	54,960	0	0	0	0	0	0	0	4	20	36	53	69
54,960	56,720	0	0	0	0	0	0	0	0	0	13	30	46
56,720	58,490	0	0	0	0	0	0	0	0	0	0	7	23
58,490	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least but less than		and line 21 is at least:											
		1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475
		but less than:											
		1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500
		your homestead credit refund is:											
0	1,770	1,023	1,044	1,066	1,087	1,108	1,129	1,151	1,172	1,193	1,214	1,236	1,257
1,770	3,520	1,006	1,027	1,048	1,070	1,091	1,112	1,133	1,155	1,176	1,197	1,218	1,240
3,520	5,330	985	1,007	1,028	1,049	1,070	1,092	1,113	1,134	1,155	1,177	1,198	1,219
5,330	7,110	905	925	945	965	985	1,005	1,025	1,045	1,065	1,085	1,105	1,125
7,110	8,860	881	901	921	941	961	981	1,001	1,021	1,041	1,061	1,081	1,101
8,860	10,640	853	873	893	913	933	953	973	993	1,013	1,033	1,053	1,073
10,640	12,420	832	852	872	892	912	932	952	972	992	1,012	1,032	1,052
12,420	14,180	800	820	840	860	880	900	920	940	960	980	1,000	1,020
14,180	15,970	765	785	805	825	845	865	885	905	925	945	965	985
15,970	17,740	727	747	767	787	807	827	847	867	887	907	927	947
17,740	19,500	644	663	682	700	719	738	757	775	794	813	832	850
19,500	21,300	603	622	641	660	678	697	716	735	753	772	791	810
21,300	23,070	577	595	614	633	652	670	689	708	727	745	764	783
23,070	24,830	550	569	588	606	625	644	663	681	700	719	738	756
24,830	26,600	489	506	524	541	559	576	594	611	629	646	664	681
26,600	28,380	464	481	499	516	534	551	569	586	604	621	639	656
28,380	30,160	439	456	474	491	509	526	544	561	579	596	614	631
30,160	31,900	385	401	417	433	450	466	482	498	515	531	547	563
31,900	33,670	362	378	394	411	427	443	459	476	492	508	524	541
33,670	35,440	339	355	371	388	404	420	436	453	469	485	501	518
35,440	37,250	316	332	348	364	381	397	413	429	446	462	478	494
37,250	39,000	293	309	325	341	358	374	390	406	423	439	455	471
39,000	40,760	270	286	302	318	335	351	367	383	400	416	432	448
40,760	42,550	247	263	279	295	312	328	344	360	377	393	409	425
42,550	44,320	223	240	256	272	288	305	321	337	353	370	386	402
44,320	46,080	201	217	233	249	266	282	298	314	331	347	363	379
46,080	47,850	178	194	210	226	243	259	275	291	308	324	340	356
47,850	49,620	155	171	187	203	220	236	252	268	285	301	317	333
49,620	51,390	132	148	164	180	197	213	229	245	262	278	294	310
51,390	53,200	108	125	141	157	173	190	206	222	238	255	271	287
53,200	54,960	85	101	118	134	150	166	183	199	215	231	248	264
54,960	56,720	62	78	95	111	127	143	160	176	192	208	225	241
56,720	58,490	39	56	72	88	104	121	137	153	169	186	202	218
58,490	60,260	16	33	49	65	81	98	114	130	146	163	179	195
60,260	62,060	0	9	26	42	58	74	91	107	123	139	156	172
62,060	63,820	0	0	2	17	32	47	62	77	92	107	122	137
63,820	65,590	0	0	0	0	11	26	41	56	71	86	101	116
65,590	67,360	0	0	0	0	0	5	20	35	50	65	80	95
67,360	69,130	0	0	0	0	0	0	0	14	29	44	59	74
69,130	70,930	0	0	0	0	0	0	0	0	7	22	37	52
70,930	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least but less than		and line 21 is at least:											
		1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		but less than:											
		1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
		your homestead credit refund is:											
0	1,770	1,278	1,299	1,321	1,342	1,363	1,384	1,406	1,427	1,448	1,469	1,491	1,512
1,770	3,520	1,261	1,282	1,303	1,325	1,346	1,367	1,388	1,410	1,431	1,452	1,473	1,495
3,520	5,330	1,240	1,262	1,283	1,304	1,325	1,347	1,368	1,389	1,410	1,432	1,453	1,474
5,330	7,110	1,145	1,165	1,185	1,205	1,225	1,245	1,265	1,285	1,305	1,325	1,345	1,365
7,110	8,860	1,121	1,141	1,161	1,181	1,201	1,221	1,241	1,261	1,281	1,301	1,321	1,341
8,860	10,640	1,093	1,113	1,133	1,153	1,173	1,193	1,213	1,233	1,253	1,273	1,293	1,313
10,640	12,420	1,072	1,092	1,112	1,132	1,152	1,172	1,192	1,212	1,232	1,252	1,272	1,292
12,420	14,180	1,040	1,060	1,080	1,100	1,120	1,140	1,160	1,180	1,200	1,220	1,240	1,260
14,180	15,970	1,005	1,025	1,045	1,065	1,085	1,105	1,125	1,145	1,165	1,185	1,205	1,225
15,970	17,740	967	987	1,007	1,027	1,047	1,067	1,087	1,107	1,127	1,147	1,167	1,187
17,740	19,500	869	888	907	925	944	963	982	1,000	1,019	1,038	1,057	1,075
19,500	21,300	828	847	866	885	903	922	941	960	978	997	1,016	1,035
21,300	23,070	802	820	839	858	877	895	914	933	952	970	989	1,008
23,070	24,830	775	794	813	831	850	869	888	906	925	944	963	981
24,830	26,600	699	716	734	751	769	786	804	821	839	856	874	891
26,600	28,380	674	691	709	726	744	761	779	796	814	831	849	866
28,380	30,160	649	666	684	701	719	736	754	771	789	806	824	841
30,160	31,900	580	596	612	628	645	661	677	693	710	726	742	758
31,900	33,670	557	573	589	606	622	638	654	671	687	703	719	736
33,670	35,440	534	550	566	583	599	615	631	648	664	680	696	713
35,440	37,250	511	527	543	559	576	592	608	624	641	657	673	689
37,250	39,000	488	504	520	536	553	569	585	601	618	634	650	666
39,000	40,760	465	481	497	513	530	546	562	578	595	611	627	643
40,760	42,550	442	458	474	490	507	523	539	555	572	588	604	620
42,550	44,320	418	435	451	467	483	500	516	532	548	565	581	597
44,320	46,080	396	412	428	444	461	477	493	509	526	542	558	574
46,080	47,850	373	389	405	421	438	454	470	486	503	519	535	551
47,850	49,620	350	366	382	398	415	431	447	463	480	496	512	528
49,620	51,390	327	343	359	375	392	408	424	440	457	473	489	505
51,390	53,200	303	320	336	352	368	385	401	417	433	450	466	482
53,200	54,960	280	296	313	329	345	361	378	394	410	426	443	459
54,960	56,720	257	273	290	306	322	338	355	371	387	403	420	436
56,720	58,490	234	251	267	283	299	316	332	348	364	381	397	413
58,490	60,260	211	228	244	260	276	293	309	325	341	358	374	390
60,260	62,060	188	204	221	237	253	269	286	302	318	334	351	367
62,060	63,820	152	167	182	197	212	227	242	257	272	287	302	317
63,820	65,590	131	146	161	176	191	206	221	236	251	266	281	296
65,590	67,360	110	125	140	155	170	185	200	215	230	245	260	275
67,360	69,130	89	104	119	134	149	164	179	194	209	224	239	254
69,130	70,930	67	82	97	112	127	142	157	172	187	202	217	232
70,930	72,680	3	18	33	48	63	78	93	108	123	138	153	168
72,680	74,450	0	0	11	26	41	56	71	86	101	116	131	146
74,450	76,220	0	0	0	3	18	33	48	63	78	93	108	123
76,220	77,990	0	0	0	0	0	11	26	41	56	71	86	101
77,990	79,800	0	0	0	0	0	0	3	18	33	48	63	78
79,800	81,560	0	0	0	0	0	0	0	0	0	0	0	8
81,560	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least but less than		and line 21 is at least:											
		1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075
		but less than:											
		1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100
		your homestead credit refund is:											
0	1,770	1,533	1,554	1,576	1,597	1,618	1,639	1,661	1,682	1,703	1,724	1,746	1,767
1,770	3,520	1,516	1,537	1,558	1,580	1,601	1,622	1,643	1,665	1,686	1,707	1,728	1,750
3,520	5,330	1,495	1,517	1,538	1,559	1,580	1,602	1,623	1,644	1,665	1,687	1,708	1,729
5,330	7,110	1,385	1,405	1,425	1,445	1,465	1,485	1,505	1,525	1,545	1,565	1,585	1,605
7,110	8,860	1,361	1,381	1,401	1,421	1,441	1,461	1,481	1,501	1,521	1,541	1,561	1,581
8,860	10,640	1,333	1,353	1,373	1,393	1,413	1,433	1,453	1,473	1,493	1,513	1,533	1,553
10,640	12,420	1,312	1,332	1,352	1,372	1,392	1,412	1,432	1,452	1,472	1,492	1,512	1,532
12,420	14,180	1,280	1,300	1,320	1,340	1,360	1,380	1,400	1,420	1,440	1,460	1,480	1,500
14,180	15,970	1,245	1,265	1,285	1,305	1,325	1,345	1,365	1,385	1,405	1,425	1,445	1,465
15,970	17,740	1,207	1,227	1,247	1,267	1,287	1,307	1,327	1,347	1,367	1,387	1,407	1,427
17,740	19,500	1,094	1,113	1,132	1,150	1,169	1,188	1,207	1,225	1,244	1,263	1,282	1,300
19,500	21,300	1,053	1,072	1,091	1,110	1,128	1,147	1,166	1,185	1,203	1,222	1,241	1,260
21,300	23,070	1,027	1,045	1,064	1,083	1,102	1,120	1,139	1,158	1,177	1,195	1,214	1,233
23,070	24,830	1,000	1,019	1,038	1,056	1,075	1,094	1,113	1,131	1,150	1,169	1,188	1,206
24,830	26,600	909	926	944	961	979	996	1,014	1,031	1,049	1,066	1,084	1,101
26,600	28,380	884	901	919	936	954	971	989	1,006	1,024	1,041	1,059	1,076
28,380	30,160	859	876	894	911	929	946	964	981	999	1,016	1,034	1,051
30,160	31,900	775	791	807	823	840	856	872	888	905	921	937	953
31,900	33,670	752	768	784	801	817	833	849	866	882	898	914	931
33,670	35,440	729	745	761	778	794	810	826	843	859	875	891	908
35,440	37,250	706	722	738	754	771	787	803	819	836	852	868	884
37,250	39,000	683	699	715	731	748	764	780	796	813	829	845	861
39,000	40,760	660	676	692	708	725	741	757	773	790	806	822	838
40,760	42,550	637	653	669	685	702	718	734	750	767	783	799	815
42,550	44,320	613	630	646	662	678	695	711	727	743	760	776	792
44,320	46,080	591	607	623	639	656	672	688	704	721	737	753	769
46,080	47,850	568	584	600	616	633	649	665	681	698	714	730	746
47,850	49,620	545	561	577	593	610	626	642	658	675	691	707	723
49,620	51,390	522	538	554	570	587	603	619	635	652	668	684	700
51,390	53,200	498	515	531	547	563	580	596	612	628	645	661	677
53,200	54,960	475	491	508	524	540	556	573	589	605	621	638	654
54,960	56,720	452	468	485	501	517	533	550	566	582	598	615	631
56,720	58,490	429	446	462	478	494	511	527	543	559	576	592	608
58,490	60,260	406	423	439	455	471	488	504	520	536	553	569	585
60,260	62,060	383	399	416	432	448	464	481	497	513	529	546	562
62,060	63,820	332	347	362	377	392	407	422	437	452	467	482	497
63,820	65,590	311	326	341	356	371	386	401	416	431	446	461	476
65,590	67,360	290	305	320	335	350	365	380	395	410	425	440	455
67,360	69,130	269	284	299	314	329	344	359	374	389	404	419	434
69,130	70,930	247	262	277	292	307	322	337	352	367	382	397	412
70,930	72,680	183	198	213	228	243	258	273	288	303	318	333	348
72,680	74,450	161	176	191	206	221	236	251	266	281	296	311	326
74,450	76,220	138	153	168	183	198	213	228	243	258	273	288	303
76,220	77,990	116	131	146	161	176	191	206	221	236	251	266	281
77,990	79,800	93	108	123	138	153	168	183	198	213	228	243	258
79,800	81,560	23	38	53	68	83	98	113	128	143	158	173	188
81,560	83,330	0	14	29	44	59	74	89	104	119	134	149	164
83,330	85,100	0	0	6	21	36	51	66	81	96	111	126	141
85,100	86,870	0	0	0	0	12	27	42	57	72	87	102	117
86,870	88,670	0	0	0	0	0	4	19	34	49	64	79	94
88,670	90,420	0	0	0	0	0	0	0	0	0	0	2	17
90,420	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least but less than		and line 21 is at least:											
		2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
		but less than:											
		2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400
		your homestead credit refund is:											
0	1,770	1,788	1,809	1,831	1,852	1,873	1,894	1,916	1,937	1,958	1,979	2,001	2,022
1,770	3,520	1,771	1,792	1,813	1,835	1,856	1,877	1,898	1,920	1,941	1,962	1,983	2,005
3,520	5,330	1,750	1,772	1,793	1,814	1,835	1,857	1,878	1,899	1,920	1,942	1,963	1,984
5,330	7,110	1,625	1,645	1,665	1,685	1,705	1,725	1,745	1,765	1,785	1,805	1,825	1,845
7,110	8,860	1,601	1,621	1,641	1,661	1,681	1,701	1,721	1,741	1,761	1,781	1,801	1,821
8,860	10,640	1,573	1,593	1,613	1,633	1,653	1,673	1,693	1,713	1,733	1,753	1,773	1,793
10,640	12,420	1,552	1,572	1,592	1,612	1,632	1,652	1,672	1,692	1,712	1,732	1,752	1,772
12,420	14,180	1,520	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680	1,700	1,720	1,740
14,180	15,970	1,485	1,505	1,525	1,545	1,565	1,585	1,605	1,625	1,645	1,665	1,685	1,705
15,970	17,740	1,447	1,467	1,487	1,507	1,527	1,547	1,567	1,587	1,607	1,627	1,647	1,667
17,740	19,500	1,319	1,338	1,357	1,375	1,394	1,413	1,432	1,450	1,469	1,488	1,507	1,525
19,500	21,300	1,278	1,297	1,316	1,335	1,353	1,372	1,391	1,410	1,428	1,447	1,466	1,485
21,300	23,070	1,252	1,270	1,289	1,308	1,327	1,345	1,364	1,383	1,402	1,420	1,439	1,458
23,070	24,830	1,225	1,244	1,263	1,281	1,300	1,319	1,338	1,356	1,375	1,394	1,413	1,431
24,830	26,600	1,119	1,136	1,154	1,171	1,189	1,206	1,224	1,241	1,259	1,276	1,294	1,311
26,600	28,380	1,094	1,111	1,129	1,146	1,164	1,181	1,199	1,216	1,234	1,251	1,269	1,286
28,380	30,160	1,069	1,086	1,104	1,121	1,139	1,156	1,174	1,191	1,209	1,226	1,244	1,261
30,160	31,900	970	986	1,002	1,018	1,035	1,051	1,067	1,083	1,100	1,116	1,132	1,148
31,900	33,670	947	963	979	996	1,012	1,028	1,044	1,061	1,077	1,093	1,109	1,126
33,670	35,440	924	940	956	973	989	1,005	1,021	1,038	1,054	1,070	1,086	1,103
35,440	37,250	901	917	933	949	966	982	998	1,014	1,031	1,047	1,063	1,079
37,250	39,000	878	894	910	926	943	959	975	991	1,008	1,024	1,040	1,056
39,000	40,760	855	871	887	903	920	936	952	968	985	1,001	1,017	1,033
40,760	42,550	832	848	864	880	897	913	929	945	962	978	994	1,010
42,550	44,320	808	825	841	857	873	890	906	922	938	955	971	987
44,320	46,080	786	802	818	834	851	867	883	899	916	932	948	964
46,080	47,850	763	779	795	811	828	844	860	876	893	909	925	941
47,850	49,620	740	756	772	788	805	821	837	853	870	886	902	918
49,620	51,390	717	733	749	765	782	798	814	830	847	863	879	895
51,390	53,200	693	710	726	742	758	775	791	807	823	840	856	872
53,200	54,960	670	686	703	719	735	751	768	784	800	816	833	849
54,960	56,720	647	663	680	696	712	728	745	761	777	793	810	826
56,720	58,490	624	641	657	673	689	706	722	738	754	771	787	803
58,490	60,260	601	618	634	650	666	683	699	715	731	748	764	780
60,260	62,060	578	594	611	627	643	659	676	692	708	724	741	757
62,060	63,820	512	527	542	557	572	587	602	617	632	647	662	677
63,820	65,590	491	506	521	536	551	566	581	596	611	626	641	656
65,590	67,360	470	485	500	515	530	545	560	575	590	605	620	635
67,360	69,130	449	464	479	494	509	524	539	554	569	584	599	614
69,130	70,930	427	442	457	472	487	502	517	532	547	562	577	592
70,930	72,680	363	378	393	408	423	438	453	468	483	498	513	528
72,680	74,450	341	356	371	386	401	416	431	446	461	476	491	506
74,450	76,220	318	333	348	363	378	393	408	423	438	453	468	483
76,220	77,990	296	311	326	341	356	371	386	401	416	431	446	461
77,990	79,800	273	288	303	318	333	348	363	378	393	408	423	438
79,800	81,560	203	218	233	248	263	278	293	308	323	338	353	368
81,560	83,330	179	194	209	224	239	254	269	284	299	314	329	344
83,330	85,100	156	171	186	201	216	231	246	261	276	291	306	321
85,100	86,870	132	147	162	177	192	207	222	237	252	267	282	297
86,870	88,670	109	124	139	154	169	184	199	214	229	244	259	274
88,670	90,420	32	47	62	77	92	107	122	137	152	167	182	197
90,420	92,190	7	22	37	52	67	82	97	112	127	142	157	172
92,190	93,960	0	0	13	28	43	58	73	88	103	118	133	148
93,960	95,730	0	0	0	4	19	34	49	64	79	94	109	124
95,730	97,530	0	0	0	0	0	9	24	39	54	69	84	99
97,530	99,290	0	0	0	0	0	0	0	0	0	0	0	14
99,290	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least but less than		and line 21 is at least:											
		2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675
		but less than:											
		2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700
		your homestead credit refund is:											
0	1,770	2,043	2,064	2,086	2,107	2,128	2,149	2,171	2,192	2,213	2,234	2,256	2,277
1,770	3,520	2,026	2,047	2,068	2,090	2,111	2,132	2,153	2,175	2,196	2,217	2,238	2,260
3,520	5,330	2,005	2,027	2,048	2,069	2,090	2,112	2,133	2,154	2,175	2,197	2,218	2,239
5,330	7,110	1,865	1,885	1,905	1,925	1,945	1,965	1,985	2,005	2,025	2,045	2,065	2,085
7,110	8,860	1,841	1,861	1,881	1,901	1,921	1,941	1,961	1,981	2,001	2,021	2,041	2,061
8,860	10,640	1,813	1,833	1,853	1,873	1,893	1,913	1,933	1,953	1,973	1,993	2,013	2,033
10,640	12,420	1,792	1,812	1,832	1,852	1,872	1,892	1,912	1,932	1,952	1,972	1,992	2,012
12,420	14,180	1,760	1,780	1,800	1,820	1,840	1,860	1,880	1,900	1,920	1,940	1,960	1,980
14,180	15,970	1,725	1,745	1,765	1,785	1,805	1,825	1,845	1,865	1,885	1,905	1,925	1,945
15,970	17,740	1,687	1,707	1,727	1,747	1,767	1,787	1,807	1,827	1,847	1,867	1,887	1,907
17,740	19,500	1,544	1,563	1,582	1,600	1,619	1,638	1,657	1,675	1,694	1,713	1,732	1,750
19,500	21,300	1,503	1,522	1,541	1,560	1,578	1,597	1,616	1,635	1,653	1,672	1,691	1,710
21,300	23,070	1,477	1,495	1,514	1,533	1,552	1,570	1,589	1,608	1,627	1,645	1,664	1,683
23,070	24,830	1,450	1,469	1,488	1,506	1,525	1,544	1,563	1,581	1,600	1,619	1,638	1,656
24,830	26,600	1,329	1,346	1,364	1,381	1,399	1,416	1,434	1,451	1,469	1,486	1,504	1,521
26,600	28,380	1,304	1,321	1,339	1,356	1,374	1,391	1,409	1,426	1,444	1,461	1,479	1,496
28,380	30,160	1,279	1,296	1,314	1,331	1,349	1,366	1,384	1,401	1,419	1,436	1,454	1,471
30,160	31,900	1,165	1,181	1,197	1,213	1,230	1,246	1,262	1,278	1,295	1,311	1,327	1,343
31,900	33,670	1,142	1,158	1,174	1,191	1,207	1,223	1,239	1,256	1,272	1,288	1,304	1,321
33,670	35,440	1,119	1,135	1,151	1,168	1,184	1,200	1,216	1,233	1,249	1,265	1,281	1,298
35,440	37,250	1,096	1,112	1,128	1,144	1,161	1,177	1,193	1,209	1,226	1,242	1,258	1,274
37,250	39,000	1,073	1,089	1,105	1,121	1,138	1,154	1,170	1,186	1,203	1,219	1,235	1,251
39,000	40,760	1,050	1,066	1,082	1,098	1,115	1,131	1,147	1,163	1,180	1,196	1,212	1,228
40,760	42,550	1,027	1,043	1,059	1,075	1,092	1,108	1,124	1,140	1,157	1,173	1,189	1,205
42,550	44,320	1,003	1,020	1,036	1,052	1,068	1,085	1,101	1,117	1,133	1,150	1,166	1,182
44,320	46,080	981	997	1,013	1,029	1,046	1,062	1,078	1,094	1,111	1,127	1,143	1,159
46,080	47,850	958	974	990	1,006	1,023	1,039	1,055	1,071	1,088	1,104	1,120	1,136
47,850	49,620	935	951	967	983	1,000	1,016	1,032	1,048	1,065	1,081	1,097	1,113
49,620	51,390	912	928	944	960	977	993	1,009	1,025	1,042	1,058	1,074	1,090
51,390	53,200	888	905	921	937	953	970	986	1,002	1,018	1,035	1,051	1,067
53,200	54,960	865	881	898	914	930	946	963	979	995	1,011	1,028	1,044
54,960	56,720	842	858	875	891	907	923	940	956	972	988	1,005	1,021
56,720	58,490	819	836	852	868	884	901	917	933	949	966	982	998
58,490	60,260	796	813	829	845	861	878	894	910	926	943	959	975
60,260	62,060	773	789	806	822	838	854	871	887	903	919	936	952
62,060	63,820	692	707	722	737	752	767	782	797	812	827	842	857
63,820	65,590	671	686	701	716	731	746	761	776	791	806	821	836
65,590	67,360	650	665	680	695	710	725	740	755	770	785	800	815
67,360	69,130	629	644	659	674	689	704	719	734	749	764	779	794
69,130	70,930	607	622	637	652	667	682	697	712	727	742	757	772
70,930	72,680	543	558	573	588	603	618	633	648	663	678	693	708
72,680	74,450	521	536	551	566	581	596	611	626	641	656	671	686
74,450	76,220	498	513	528	543	558	573	588	603	618	633	648	663
76,220	77,990	476	491	506	521	536	551	566	581	596	611	626	641
77,990	79,800	453	468	483	498	513	528	543	558	573	588	603	618
79,800	81,560	383	398	413	428	443	458	473	488	503	518	533	548
81,560	83,330	359	374	389	404	419	434	449	464	479	494	509	524
83,330	85,100	336	351	366	381	396	411	426	441	456	471	486	501
85,100	86,870	312	327	342	357	372	387	402	417	432	447	462	477
86,870	88,670	289	304	319	334	349	364	379	394	409	424	439	454
88,670	90,420	212	227	242	257	272	287	302	317	332	347	362	377
90,420	92,190	187	202	217	232	247	262	277	292	307	322	337	352
92,190	93,960	163	178	193	208	223	238	253	268	283	298	313	328
93,960	95,730	139	154	169	184	199	214	229	244	259	274	289	304
95,730	97,530	114	129	144	159	174	189	204	219	234	249	264	279
97,530	99,290	28	42	55	69	83	97	110	124	138	152	165	179
99,290	101,060	5	18	32	46	60	73	87	101	115	128	142	156
101,060	102,860	0	0	9	22	36	50	64	77	91	105	119	132
102,860	104,630	0	0	0	0	0	0	0	0	10	24	38	52
104,630	106,420	0	0	0	0	0	0	0	0	0	0	13	27
106,420	108,180	0	0	0	0	0	0	0	0	0	0	0	3
108,180	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least but less than		and line 21 is at least:											
		2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
		but less than:											
		2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
		your homestead credit refund is:											
0	1,770	2,298	2,319	2,341	2,362	2,383	2,404	2,426	2,447	2,468	2,489	2,511	2,532
1,770	3,520	2,281	2,302	2,323	2,345	2,366	2,387	2,408	2,430	2,451	2,472	2,493	2,515
3,520	5,330	2,260	2,282	2,303	2,324	2,345	2,367	2,388	2,409	2,430	2,452	2,473	2,494
5,330	7,110	2,105	2,125	2,145	2,165	2,185	2,205	2,225	2,245	2,265	2,285	2,305	2,325
7,110	8,860	2,081	2,101	2,121	2,141	2,161	2,181	2,201	2,221	2,241	2,261	2,281	2,301
8,860	10,640	2,053	2,073	2,093	2,113	2,133	2,153	2,173	2,193	2,213	2,233	2,253	2,273
10,640	12,420	2,032	2,052	2,072	2,092	2,112	2,132	2,152	2,172	2,192	2,212	2,232	2,252
12,420	14,180	2,000	2,020	2,040	2,060	2,080	2,100	2,120	2,140	2,160	2,180	2,200	2,220
14,180	15,970	1,965	1,985	2,005	2,025	2,045	2,065	2,085	2,105	2,125	2,145	2,165	2,185
15,970	17,740	1,927	1,947	1,967	1,987	2,007	2,027	2,047	2,067	2,087	2,107	2,127	2,147
17,740	19,500	1,769	1,788	1,807	1,825	1,844	1,862	1,882	1,900	1,919	1,938	1,957	1,975
19,500	21,300	1,728	1,747	1,766	1,785	1,803	1,822	1,841	1,860	1,878	1,897	1,916	1,935
21,300	23,070	1,702	1,720	1,739	1,758	1,777	1,795	1,814	1,833	1,852	1,870	1,889	1,908
23,070	24,830	1,675	1,694	1,713	1,731	1,750	1,769	1,788	1,806	1,825	1,844	1,863	1,881
24,830	26,600	1,539	1,556	1,574	1,591	1,609	1,626	1,644	1,661	1,679	1,696	1,714	1,731
26,600	28,380	1,514	1,531	1,549	1,566	1,584	1,601	1,619	1,636	1,654	1,671	1,689	1,706
28,380	30,160	1,489	1,506	1,524	1,541	1,559	1,576	1,594	1,611	1,629	1,646	1,664	1,681
30,160	31,900	1,360	1,376	1,392	1,408	1,425	1,441	1,457	1,473	1,490	1,506	1,522	1,538
31,900	33,670	1,337	1,353	1,369	1,386	1,402	1,418	1,434	1,451	1,467	1,483	1,499	1,516
33,670	35,440	1,314	1,330	1,346	1,363	1,379	1,395	1,411	1,428	1,444	1,460	1,476	1,493
35,440	37,250	1,291	1,307	1,323	1,339	1,356	1,372	1,388	1,404	1,421	1,437	1,453	1,469
37,250	39,000	1,268	1,284	1,300	1,316	1,333	1,349	1,365	1,381	1,398	1,414	1,430	1,446
39,000	40,760	1,245	1,261	1,277	1,293	1,310	1,326	1,342	1,358	1,375	1,391	1,407	1,423
40,760	42,550	1,222	1,238	1,254	1,270	1,287	1,303	1,319	1,335	1,352	1,368	1,384	1,400
42,550	44,320	1,198	1,215	1,231	1,247	1,263	1,280	1,296	1,312	1,328	1,345	1,361	1,377
44,320	46,080	1,176	1,192	1,208	1,224	1,241	1,257	1,273	1,289	1,306	1,322	1,338	1,354
46,080	47,850	1,153	1,169	1,185	1,201	1,218	1,234	1,250	1,266	1,283	1,299	1,315	1,331
47,850	49,620	1,130	1,146	1,162	1,178	1,195	1,211	1,227	1,243	1,260	1,276	1,292	1,308
49,620	51,390	1,107	1,123	1,139	1,155	1,172	1,188	1,204	1,220	1,237	1,253	1,269	1,285
51,390	53,200	1,083	1,100	1,116	1,132	1,148	1,165	1,181	1,197	1,213	1,230	1,246	1,262
53,200	54,960	1,060	1,076	1,093	1,109	1,125	1,141	1,158	1,174	1,190	1,206	1,223	1,239
54,960	56,720	1,037	1,053	1,070	1,086	1,102	1,118	1,135	1,151	1,167	1,183	1,200	1,216
56,720	58,490	1,014	1,031	1,047	1,063	1,079	1,096	1,112	1,128	1,144	1,161	1,177	1,193
58,490	60,260	991	1,008	1,024	1,040	1,056	1,073	1,089	1,105	1,121	1,138	1,154	1,170
60,260	62,060	968	984	1,001	1,017	1,033	1,049	1,066	1,082	1,098	1,114	1,131	1,147
62,060	63,820	872	887	902	917	932	947	962	977	992	1,007	1,022	1,037
63,820	65,590	851	866	881	896	911	926	941	956	971	986	1,001	1,016
65,590	67,360	830	845	860	875	890	905	920	935	950	965	980	995
67,360	69,130	809	824	839	854	869	884	899	914	929	944	959	974
69,130	70,930	787	802	817	832	847	862	877	892	907	922	937	952
70,930	72,680	723	738	753	768	783	798	813	828	843	858	873	888
72,680	74,450	701	716	731	746	761	776	791	806	821	836	851	866
74,450	76,220	678	693	708	723	738	753	768	783	798	813	828	843
76,220	77,990	656	671	686	701	716	731	746	761	776	791	806	821
77,990	79,800	633	648	663	678	693	708	723	738	753	768	783	798
79,800	81,560	563	578	593	608	623	638	653	668	683	698	713	728
81,560	83,330	539	554	569	584	599	614	629	644	659	674	689	704
83,330	85,100	516	531	546	561	576	591	606	621	636	651	666	681
85,100	86,870	492	507	522	537	552	567	582	597	612	627	642	657
86,870	88,670	469	484	499	514	529	544	559	574	589	604	619	634
88,670	90,420	392	407	422	437	452	467	482	497	512	527	542	557
90,420	92,190	367	382	397	412	427	442	457	472	487	502	517	532
92,190	93,960	343	358	373	388	403	418	433	448	463	478	493	508
93,960	95,730	319	334	349	364	379	394	409	424	439	454	469	484
95,730	97,530	294	309	324	339	354	369	384	399	414	429	444	459
97,530	99,290	193	207	220	234	248	262	275	289	303	317	330	344
99,290	101,060	170	183	197	211	225	238	252	266	280	293	307	321
101,060	102,860	146	160	174	187	201	215	229	242	256	270	284	297
102,860	104,630	65	79	93	107	120	134	148	162	175	189	203	217
104,630	106,420	41	55	68	82	96	110	123	137	151	165	178	192
106,420	108,180	15	28	40	53	65	78	90	103	115	128	140	153
108,180	110,720	0	1	13	26	38	51	63	76	88	101	113	126
110,720	111,720	0	0	0	4	16	29	41	54	66	79	91	104
111,720	113,490	0	0	0	0	0	11	24	36	49	61	74	86
113,490	115,020	0	0	0	0	0	0	3	16	28	41	53	66
115,020	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

		and line 21 is at least:											
		3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275
		but less than:											
		3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300
If line 15 is:	but less than	your homestead credit refund is:											
at least													
0	1,770	2,553	2,574	2,596	2,617	2,638	2,659	2,681	2,702	2,723	2,744	2,766	2,787
1,770	3,520	2,536	2,557	2,578	2,600	2,621	2,642	2,663	2,685	2,706	2,727	2,748	2,770
3,520	5,330	2,515	2,537	2,558	2,579	2,600	2,622	2,643	2,664	2,685	2,707	2,728	2,749
5,330	7,110	2,345	2,365	2,385	2,405	2,425	2,445	2,465	2,485	2,505	2,525	2,545	2,565
7,110	8,860	2,321	2,341	2,361	2,381	2,401	2,421	2,441	2,461	2,481	2,501	2,521	2,541
8,860	10,640	2,293	2,313	2,333	2,353	2,373	2,393	2,413	2,433	2,453	2,473	2,493	2,513
10,640	12,420	2,272	2,292	2,312	2,332	2,352	2,372	2,392	2,412	2,432	2,452	2,472	2,492
12,420	14,180	2,240	2,260	2,280	2,300	2,320	2,340	2,360	2,380	2,400	2,420	2,440	2,460
14,180	15,970	2,205	2,225	2,245	2,265	2,285	2,305	2,325	2,345	2,365	2,385	2,405	2,425
15,970	17,740	2,167	2,187	2,207	2,227	2,247	2,267	2,287	2,307	2,327	2,347	2,367	2,387
17,740	19,500	1,994	2,013	2,032	2,050	2,069	2,088	2,107	2,125	2,144	2,163	2,182	2,200
19,500	21,300	1,953	1,972	1,991	2,010	2,028	2,047	2,066	2,085	2,103	2,122	2,141	2,160
21,300	23,070	1,927	1,945	1,964	1,983	2,002	2,020	2,039	2,058	2,077	2,095	2,114	2,133
23,070	24,830	1,900	1,919	1,938	1,956	1,975	1,994	2,013	2,031	2,050	2,069	2,088	2,106
24,830	26,600	1,749	1,766	1,784	1,801	1,819	1,836	1,854	1,871	1,889	1,906	1,924	1,941
26,600	28,380	1,724	1,741	1,759	1,776	1,794	1,811	1,829	1,846	1,864	1,881	1,899	1,916
28,380	30,160	1,699	1,716	1,734	1,751	1,769	1,786	1,804	1,821	1,839	1,856	1,874	1,891
30,160	31,900	1,555	1,571	1,587	1,603	1,620	1,636	1,652	1,668	1,685	1,701	1,717	1,733
31,900	33,670	1,532	1,548	1,564	1,581	1,597	1,613	1,629	1,646	1,662	1,678	1,694	1,711
33,670	35,440	1,509	1,525	1,541	1,558	1,574	1,590	1,606	1,623	1,639	1,655	1,671	1,688
35,440	37,250	1,486	1,502	1,518	1,534	1,551	1,567	1,583	1,599	1,616	1,632	1,648	1,664
37,250	39,000	1,463	1,479	1,495	1,511	1,528	1,544	1,560	1,576	1,593	1,609	1,625	1,641
39,000	40,760	1,440	1,456	1,472	1,488	1,505	1,521	1,537	1,553	1,570	1,586	1,602	1,618
40,760	42,550	1,417	1,433	1,449	1,465	1,482	1,498	1,514	1,530	1,547	1,563	1,579	1,595
42,550	44,320	1,393	1,410	1,426	1,442	1,458	1,475	1,491	1,507	1,523	1,540	1,556	1,572
44,320	46,080	1,371	1,387	1,403	1,419	1,436	1,452	1,468	1,484	1,501	1,517	1,533	1,549
46,080	47,850	1,348	1,364	1,380	1,396	1,413	1,429	1,445	1,461	1,478	1,494	1,510	1,526
47,850	49,620	1,325	1,341	1,357	1,373	1,390	1,406	1,422	1,438	1,455	1,471	1,487	1,503
49,620	51,390	1,302	1,318	1,334	1,350	1,367	1,383	1,399	1,415	1,432	1,448	1,464	1,480
51,390	53,200	1,278	1,295	1,311	1,327	1,343	1,360	1,376	1,392	1,408	1,425	1,441	1,457
53,200	54,960	1,255	1,271	1,288	1,304	1,320	1,336	1,353	1,369	1,385	1,401	1,418	1,434
54,960	56,720	1,232	1,248	1,265	1,281	1,297	1,313	1,330	1,346	1,362	1,378	1,395	1,411
56,720	58,490	1,209	1,226	1,242	1,258	1,274	1,291	1,307	1,323	1,339	1,356	1,372	1,388
58,490	60,260	1,186	1,203	1,219	1,235	1,251	1,268	1,284	1,300	1,316	1,333	1,349	1,365
60,260	62,060	1,163	1,179	1,196	1,212	1,228	1,244	1,261	1,277	1,293	1,309	1,326	1,342
62,060	63,820	1,052	1,067	1,082	1,097	1,112	1,127	1,142	1,157	1,172	1,187	1,202	1,217
63,820	65,590	1,031	1,046	1,061	1,076	1,091	1,106	1,121	1,136	1,151	1,166	1,181	1,196
65,590	67,360	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	1,130	1,145	1,160	1,175
67,360	69,130	989	1,004	1,019	1,034	1,049	1,064	1,079	1,094	1,109	1,124	1,139	1,154
69,130	70,930	967	982	997	1,012	1,027	1,042	1,057	1,072	1,087	1,102	1,117	1,132
70,930	72,680	903	918	933	948	963	978	993	1,008	1,023	1,038	1,053	1,068
72,680	74,450	881	896	911	926	941	956	971	986	1,001	1,016	1,031	1,046
74,450	76,220	858	873	888	903	918	933	948	963	978	993	1,008	1,023
76,220	77,990	836	851	866	881	896	911	926	941	956	971	986	1,001
77,990	79,800	813	828	843	858	873	888	903	918	933	948	963	978
79,800	81,560	743	758	773	788	803	818	833	848	863	878	893	908
81,560	83,330	719	734	749	764	779	794	809	824	839	854	869	884
83,330	85,100	696	711	726	741	756	771	786	801	816	831	846	861
85,100	86,870	672	687	702	717	732	747	762	777	792	807	822	837
86,870	88,670	649	664	679	694	709	724	739	754	769	784	799	814
88,670	90,420	572	587	602	617	632	647	662	677	692	707	722	737
90,420	92,190	547	562	577	592	607	622	637	652	667	682	697	712
92,190	93,960	523	538	553	568	583	598	613	628	643	658	673	688
93,960	95,730	499	514	529	544	559	574	589	604	619	634	649	664
95,730	97,530	474	489	504	519	534	549	564	579	594	609	624	639
97,530	99,290	358	372	385	399	413	427	440	454	468	482	495	509
99,290	101,060	335	348	362	376	390	403	417	431	445	458	472	486
101,060	102,860	311	325	339	352	366	380	394	407	421	435	449	462
102,860	104,630	230	244	258	272	285	299	313	327	340	354	368	382
104,630	106,420	206	220	233	247	261	275	288	302	316	330	343	357
106,420	108,180	165	178	190	203	215	228	240	253	265	278	290	303
108,180	110,720	138	151	163	176	188	201	213	226	238	251	263	276
110,720	111,720	116	129	141	154	166	179	191	204	216	229	241	254
111,720	113,490	99	111	124	136	149	161	174	186	199	211	224	236
113,490	115,020	78	91	103	116	128	141	153	166	178	191	203	216
115,020	& up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is: at least	but less than	and line 21 is at least:								
		3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
		but less than: your homestead credit refund is:								
		3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& up
0	1,770	2,808	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820
1,770	3,520	2,791	2,812	2,820	2,820	2,820	2,820	2,820	2,820	2,820
3,520	5,330	2,770	2,792	2,813	2,820	2,820	2,820	2,820	2,820	2,820
5,330	7,110	2,585	2,605	2,625	2,645	2,665	2,685	2,705	2,725	*
7,110	8,860	2,561	2,581	2,601	2,621	2,641	2,661	2,681	2,701	*
8,860	10,640	2,533	2,553	2,573	2,593	2,613	2,633	2,653	2,673	*
10,640	12,420	2,512	2,532	2,552	2,572	2,592	2,612	2,632	2,652	*
12,420	14,180	2,480	2,500	2,520	2,540	2,560	2,580	2,600	2,620	*
14,180	15,970	2,445	2,465	2,485	2,505	2,525	2,545	2,565	2,585	*
15,970	17,740	2,407	2,427	2,447	2,467	2,487	2,507	2,527	2,547	*
17,740	19,500	2,219	2,238	2,257	2,275	2,294	2,313	2,332	2,350	*
19,500	21,300	2,178	2,197	2,216	2,235	2,253	2,272	2,291	2,310	*
21,300	23,070	2,152	2,170	2,189	2,208	2,227	2,245	2,264	2,283	*
23,070	24,830	2,125	2,144	2,163	2,181	2,200	2,219	2,238	2,256	*
24,830	26,600	1,959	1,976	1,994	2,011	2,029	2,046	2,064	2,081	*
26,600	28,380	1,934	1,951	1,969	1,986	2,004	2,021	2,039	2,056	*
28,380	30,160	1,909	1,926	1,944	1,961	1,979	1,996	2,014	2,031	*
30,160	31,900	1,750	1,766	1,782	1,798	1,815	1,831	1,847	1,863	*
31,900	33,670	1,727	1,743	1,759	1,776	1,792	1,808	1,824	1,841	*
33,670	35,440	1,704	1,720	1,736	1,753	1,769	1,785	1,801	1,818	*
35,440	37,250	1,681	1,697	1,713	1,729	1,746	1,762	1,778	1,794	*
37,250	39,000	1,658	1,674	1,690	1,706	1,723	1,739	1,755	1,771	*
39,000	40,760	1,635	1,651	1,667	1,683	1,700	1,716	1,732	1,748	*
40,760	42,550	1,612	1,628	1,644	1,660	1,677	1,693	1,709	1,725	*
42,550	44,320	1,588	1,605	1,621	1,637	1,653	1,670	1,686	1,702	*
44,320	46,080	1,566	1,582	1,598	1,614	1,631	1,647	1,663	1,679	*
46,080	47,850	1,543	1,559	1,575	1,591	1,608	1,624	1,640	1,656	*
47,850	49,620	1,520	1,536	1,552	1,568	1,585	1,601	1,617	1,633	*
49,620	51,390	1,497	1,513	1,529	1,545	1,562	1,578	1,594	1,610	*
51,390	53,200	1,473	1,490	1,506	1,522	1,538	1,555	1,571	1,587	*
53,200	54,960	1,450	1,466	1,483	1,499	1,515	1,531	1,548	1,564	*
54,960	56,720	1,427	1,443	1,460	1,476	1,492	1,508	1,525	1,541	*
56,720	58,490	1,404	1,421	1,437	1,453	1,469	1,486	1,502	1,518	*
58,490	60,260	1,381	1,398	1,414	1,430	1,446	1,463	1,479	1,495	*
60,260	62,060	1,358	1,374	1,391	1,407	1,423	1,439	1,456	1,472	*
62,060	63,820	1,232	1,247	1,262	1,277	1,292	1,307	1,322	1,337	*
63,820	65,590	1,211	1,226	1,241	1,256	1,271	1,286	1,301	1,316	*
65,590	67,360	1,190	1,205	1,220	1,235	1,250	1,265	1,280	1,295	*
67,360	69,130	1,169	1,184	1,199	1,214	1,229	1,244	1,259	1,274	*
69,130	70,930	1,147	1,162	1,177	1,192	1,207	1,222	1,237	1,252	*
70,930	72,680	1,083	1,098	1,113	1,128	1,143	1,158	1,173	1,188	*
72,680	74,450	1,061	1,076	1,091	1,106	1,121	1,136	1,151	1,166	*
74,450	76,220	1,038	1,053	1,068	1,083	1,098	1,113	1,128	1,143	*
76,220	77,990	1,016	1,031	1,046	1,061	1,076	1,091	1,106	1,121	*
77,990	79,800	993	1,008	1,023	1,038	1,053	1,068	1,083	1,098	*
79,800	81,560	923	938	953	968	983	998	1,013	1,028	*
81,560	83,330	899	914	929	944	959	974	989	1,004	*
83,330	85,100	876	891	906	921	936	951	966	981	*
85,100	86,870	852	867	882	897	912	927	942	957	*
86,870	88,670	829	844	859	874	889	904	919	934	*
88,670	90,420	752	767	782	797	812	827	842	857	*
90,420	92,190	727	742	757	772	787	802	817	832	*
92,190	93,960	703	718	733	748	763	778	793	808	*
93,960	95,730	679	694	709	724	739	754	769	784	*
95,730	97,530	654	669	684	699	714	729	744	759	*
97,530	99,290	523	537	550	564	578	592	605	619	*
99,290	101,060	500	513	527	541	555	568	582	596	*
101,060	102,860	476	490	504	517	531	545	559	572	*
102,860	104,630	395	409	423	437	450	464	478	492	*
104,630	106,420	371	385	398	412	426	440	453	467	*
106,420	108,180	315	328	340	353	365	378	390	403	*
108,180	110,720	288	301	313	326	338	351	363	376	*
110,720	111,720	266	279	291	304	316	329	341	354	*
111,720	113,490	249	261	274	286	299	311	324	336	*
113,490	115,020	228	241	253	266	278	291	303	316	*
115,020	& up	0	0	0	0	0	0	0	0	0

Homeowners Refund Worksheet

*For household incomes of \$5,330 or more
with property tax of \$3,500 or more*

- 1** Amount from line 21 _____
- 2** Total household income
from line 15 _____
- 3** Enter the decimal number
for this step from the
table below _____
- 4** Multiply step 2 by step 3 . . _____
- 5** Subtract step 4 from step 1
(if result is zero or less,
**STOP HERE; you are not
eligible for a refund**) _____
- 6** Enter the decimal number
for this step from the
table below _____
- 7** Multiply step 5 by step 6 . . _____
- 8** Enter the amount for this
step from the table below . _____
- 9** Amount from step 7 or
step 8, whichever is less.
Enter here and on line 22 . _____

Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
5,330	7,110	0.013	0.80	2,820
7,110	8,860	0.014	0.80	2,820
8,860	12,420	0.015	0.80	2,820
12,420	14,180	0.016	0.80	2,820
14,180	15,970	0.017	0.80	2,820
15,970	17,740	0.018	0.80	2,820
17,740	19,500	0.019	0.75	2,820
19,500	24,830	0.020	0.75	2,820
24,830	30,160	0.020	0.70	2,820
30,160	42,550	0.020	0.65	2,820
42,550	62,060	0.020	0.65	2,280
62,060	70,930	0.020	0.60	1,990
70,930	79,800	0.021	0.60	1,650
79,800	88,670	0.022	0.60	1,470
88,670	97,530	0.023	0.60	1,290
97,530	102,860	0.024	0.55	1,090
102,860	106,420	0.025	0.55	900
106,420	110,720	0.025	0.50	740
110,720	115,020	0.025	0.50	550
115,020	& up			Not Eligible

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

Worksheets 1 – 4

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

Worksheet 1

For Mobile Home Owners

- 1 Multiply line 3 of your 2019 CRP by 17% (.17) 1 _____
- 2 Line 1 of your Statement of Property Taxes Payable in 2020 2 _____
- 3 Add steps 1 and 2. Enter the result here and on line 19 3 _____

Worksheet 2

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

- 1 Line 1 of your Statement of Property Taxes Payable in 2020 or line 3 of your CRP
(Mobile home owners: Enter line 3 of Worksheet 1 above) 1 _____
- 2 Percent of your home **not** rented to others or **not** used for business 2 _____ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 16 (renter) or line 19 (homeowner) 3 _____

Note: You must use this worksheet if you claimed a federal income tax deduction for using a portion of your home for business. This applies regardless of how you calculated that deduction or any IRS limitations on that deduction.

Worksheet 3

For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2020 column
listed on your Statement(s) of Property Taxes Payable in 2020 1 _____
- 2 Amount of Taxable Market Value in the 2020 column as listed on your
Statement(s) of Property Taxes Payable in 2020 2 _____
- 3 Divide step 1 by step 2 and convert to a percentage (round to the nearest whole percentage).
Enter the resulting percentage here and on line 27 3 _____ %

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

Worksheet 4

For Calculating Capital Losses to Include on Schedule M1PR-AI

- 1 Combined net gain/loss (line 16 of federal Schedule D) 1 _____
- 2 Short-term capital loss carryforward (line 6 of Schedule D). Enter as a positive number 2 _____
- 3 Long-term capital loss carryforward (line 14 of Schedule D). Enter as a positive number 3 _____
- 4 Add steps 2 and 3 (if step 1 is a positive number, skip steps 5 and 6 and enter this amount on step 7) 4 _____
- 5 Add steps 1 and 4 5 _____
- 6 Capital loss from line 6 of federal Form 1040 or 1040-SR (allowable loss). Enter as a positive number 6 _____
- 7 Add steps 5 and 6 (if less than zero, enter 0). Enter the total here and include with other nontaxable income
on Schedule M1PR-AI 7 _____

Worksheet 5 – Co-occupant Income

Renters: Do not complete this worksheet.

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

Co-occupant Name	Number of Months co-occupant lived with you

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

1	Federal adjusted gross income (from line 1 of Form M1; See instructions if co-occupant did not file Form M1 or lived in the home for only part of the year)	1	_____
2	Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in step 1 above (see instructions for Line 2 of Form M1PR)	2	_____
3	Deduction for contributions to a retirement plan	3	_____
4	Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and Housing Support (formerly GRH)	4	_____
5	Additional nontaxable income from line 20 of Schedule M1PR-AI (see instructions for line 5 on page 8 for examples)	5	_____
	List types and amounts _____		
6	Combine steps 1 through 5	6	_____
7	Subtraction for 65 or disabled (see instructions for Line 7 of Form M1PR)	7	_____
8	Dependent subtraction (see instructions for Line 8 of Form M1PR)	8	_____
	Enter name(s) of dependent(s) _____		
9	Retirement account subtraction (see instructions for Line 9 of Form M1PR; Only include contributions the co-occupant made while living with you)	9	_____
10	Amounts co-occupant paid for alimony that were not deducted on line 18a of federal Schedule 1	10	_____
11	Subtraction from line 10 of Schedule M1NC, Federal Adjustments (see instructions for Schedule M1NC)	11	_____
12	Add steps 7 through 11	12	_____
13	Subtract step 12 from step 6 (see instructions for this line below)	13	_____

Instructions

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

- Tenant
- Dependent
- Parent or spouse’s parent (unless that individual is a co-owner of the house and lives with you)

Steps 1-5

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

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

Step 13

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

Complete a separate worksheet for each co-occupant.

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

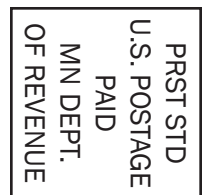
Questions?

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

Need forms?

- Go to www.revenue.state.mn.us
- Call 651-296-3781 or 1-800-652-9094 (toll-free)
- Write to:
Minnesota Tax Forms
Mail Station 1421
600 N. Robert St.
St. Paul, MN 55146-1421

This information is available in alternate formats.



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