

**2017**

**Homestead  
Credit Refund  
for Homeowners  
and  
Renters Property  
Tax Refund**

Forms and Instructions

> **Form M1PR**

Homestead Credit Refund for  
Homeowners and Renters  
Property Tax Refund

**Free Tax Help**

Free tax help is available.  
See **Free Tax Help Available**  
on the back cover for more  
information and to see if you qualify.

Tired of filling out paper forms?  
**Homeowners can file  
electronically for free!**  
See the back cover for details.



## Tips and Definitions

### What is “Household Income”?

**your federal adjusted gross income**  
+  
**most types of nontaxable income**  
(see page 8)  
–  
**your qualified retirement plan contribution, dependent, elderly or disabled subtraction (see page 10)**

Your total household income might not be the same income listed on your income tax return.

### Which Property Tax Statement Should I use?

#### Homeowners

Use the **Statement of Property Taxes Payable in 2018** that you receive in March 2018 to complete your 2017 return. Do not use your 2017 tax statement or your Notice of Proposed Taxes to complete your return. If you file using the incorrect statements, it will delay your refund.

**Do not include the Statement of Property Taxes Payable when you mail your paper return. Your property tax information will be provided by the county.**

#### Renters

Your landlord is required to provide you a CRP, *Certificate of Rent Paid*, by January 31, 2018. If you rented more than one apartment during 2017, you must have a CRP for each apartment. If your landlord does not provide a CRP by March 1, 2018, call the department at 651-296-3781 or 1-800-652-9094 (toll free).

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

## Do I qualify?

You may be eligible for a refund based on your household income (see “Tips and Definitions”) and the property taxes 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 <b>\$59,960</b>	\$2,100
A homeowner	Your total household income is less than <b>\$110,650</b>	\$2,710

### Special Property Tax Refund Requirements for Homeowners

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 conditions are met:

- You lived in your home on January 2, 2017 and January 2, 2018
- Your net property tax on your homestead increased by more than 12% from 2017 to 2018
- The increase was at least \$100

## Other Requirements

### • If you were a part-year resident of Minnesota during 2017:

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:

- 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 for your property to be classified as a your homestead.
- You must have paid or made arrangements to pay any delinquent property taxes on your home.

### • If you are a renter, you must have lived in a building on which the owner:

- was assessed property taxes
- paid a portion of the rent receipts in place of property tax
- made payments to a local government in lieu of property taxes

If you are not sure if property taxes were assessed on the building, check with your building owner.

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## You do NOT qualify if..

- You **are a dependent**. You are a dependent if you:
  - can be claimed on someone’s 2017 federal income tax return;
  - lived with a parent, grandparent, sibling, aunt, or uncle for more than half the year; and
    - were under age 19 at the end of the year (24 if a full-time student); and
    - did not provide more than 50 percent of your own support; OR
  - had gross income of less than \$4,050 in 2017, and had more than 50 percent of your support provided by:
    - a person you lived with for the entire year; or
    - 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:
  - your gross income was less than \$4,050, and
  - you received more than 50 percent of your support from a relative.
- You **have a relative homestead**. Neither the owner nor the relative occupant can claim the homestead credit or the special refund for the property that has a relative homestead classification.

# Where's my refund?

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The Minnesota Department of Revenue takes the security of your money seriously and will take the time necessary to review every return for accuracy. Each return is different and we process them as quickly as we can, making sure the right refund goes to the right person.

This process includes a combination of automated and manual reviews and may mean longer wait times for some refunds to be sent. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) after July 1 and type **Where's My Refund** in the Search box to monitor the status of your refund. 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 the exact amount of your refund in addition to your Social Security number and date of birth.

## What can I do to get my refund faster?

- Avoid common errors (see below)
- Electronically file your return
- Choose direct deposit (use an account you do not plan on closing; the department cannot change the account)
- Complete your return
- Include all documentation

## What happens after I send my return?

We will:

- Receive your return
- Check the return for accuracy
- Process your return
- Send your refund

**Don't have a computer?** You can call our automated phone line at 651-296-4444 or 800-657-3676 (toll-free) to get the status of your refund.

# How the Department Protects your Information

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Protecting your information and identity is a priority of the department. We have partnered with other states, the IRS, financial institutions, and tax preparation software vendors to combat fraud.

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

- [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Protecting Your Identity** in the Search box
- [www.irs.gov](http://www.irs.gov) (Internal Revenue Service (IRS))
- [www.ag.state.mn.us](http://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 an individual or organization representing themselves as being from the department, call 651-296-3781 or 1-800-652-9094. An authorized department staff member can determine if the contact you received was legitimate.

# Avoid Common Errors

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- Enter your name and any dependents names as they appear on Social Security cards.
- Double-check bank routing and account numbers used on tax forms.
- Complete each form and carry totals to the correct lines. If you electronically file, the calculations are done for you.
- File your return by the August 15, 2018 due date.
- If you are paper filing with a new address, be sure to place an X in the **Check if New Address** box in the header. If you move after filing, contact the Department of Revenue right away. That way anything sent to you will reach you, such as refund checks or requests for more information. You should do this even when requesting a direct deposit
- Do not staple or tape anything to your return. Use a paperclip.

# Getting Started

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**Renters:** You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2017. You need this to calculate your refund. Your landlord is required by law to give you a completed 2017 CRP no later than January 31, 2018. Include it with your completed return.

If you do not receive a CRP by March 1, 2018, contact your landlord. If your landlord will not provide a copy, call the department at 651-296-3781 or 1-800-652-9094.

**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 2017, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2018. At the time you apply for homestead status, request a signed statement saying that your application has been 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, 2019. Include a copy of your receipt or a signed confession of judgement 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 11 of Form M1PR.

## **What if I move after I file?**

It is very important that you email us at [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us) or call us at 651-296-3781 or 1-800-652-9094 to change your address. **Your refund will 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 2017:

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

If the person died in 2018 before applying for the 2017 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 the check being issued, the refund can be paid only to the surviving spouse or dependent. If the check was issued and not cashed prior to death, it is considered part of the estate and can be paid to the personal representative.

## **What if my Property Tax or Income Changes?**

File Form M1PRX, *Amended Homestead Credit Refund (for Homeowners) and Renter Property Tax Refund*, if any of the following situations happen after you have filed your return:

- your household income changes
- you receive a corrected CRP from your landlord
- you receive a corrected statement from the county
- you need to correct a mistake on your original return

Generally, you have until October 15, 2021 to file an amended 2017 property tax return.

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

# Completing the Top of the Return

An onscreen version of Form M1PR is available on our website. Completing that version of the form and filing a copy will help avoid problems with our system reading your 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 oval box to the left of your address.

If you do not select direct deposit, your refund check will be issued 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 2017	X			
Owned and lived in a home on January 2, 2018		X		
Rented during 2017 and then owned and lived in your home on January 2, 2018	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 <b>did not</b> receive any benefits from medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Group Residential Housing (GRH)	X			
Owned and lived in a mobile home on January 2, 2018, 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 make a designation on your 2017 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.

**Your 2017 return should be electronically filed, postmarked, or dropped off by August 15, 2018.  
The final deadline to claim the 2017 refund is August 15, 2019.**

# Filing Situations for Renters

If you	and	then
were single all year	—	File using only your income for the year.
were married all year	lived together for the entire year	File using your and your spouse's income to apply for one refund. You must file a joint 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. <b>Include a statement showing how you calculated the income you received during the period you lived in Minnesota.</b>
got married during the year	are filing together	Use both incomes for the year to apply for one refund. Write "married" and the date you were married on the dotted line next to line 9 of your return.
	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 Social Security number, even though you are using their income. 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 amount from line 3 of the CRP 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. If only one person moved out of the unit, the person who stayed may include the amount from line 3 of the CRP for that rental unit. If both persons moved out of the unit, the first person to request the CRP may include the amount from line 3 of the CRP.
lived with a roommate	paid rent	Your landlord is required to give each of you a separate CRP showing that each of you paid an equal portion of the rent, regardless of the portion you actually paid or the names on the lease. 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 2017, but not on January 2, 2018	You must apply for the property tax refund only as a renter.
	you rented during 2017 and then owned and lived in your home on January 2, 2018	Follow the steps for both renters and homeowners. Include all of your 2017 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 mobile home park owner. See page 7 for mobile home owner instructions
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 non-exempt	<ul style="list-style-type: none"> <li>• 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 the return.</li> <li>• If all of your costs were paid for by medical assistance (Medicaid), SSI, MSA, or GRH, you are not eligible for a refund.</li> <li>• If only part of your costs were paid for by these programs, you may be eligible for a refund, but you must complete the worksheet for line 10 on page 9.               <ol style="list-style-type: none"> <li>1 Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>.</li> <li>2 Complete lines 1–9.</li> <li>3 To determine line 10, complete the worksheet for line 10 on page 9.</li> </ol> </li> </ul> <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 12 to determine line 9. <b>Include the worksheet when filing your return.</b>
paid rent for more than one unit for the same months	—	<p>You can't include the amounts from both CRPs on line 9 of the return.</p> <ol style="list-style-type: none"> <li>1 For each CRP, divide line 3 by the number of months you rented the unit.</li> <li>2 Multiply that number by the number of months you actually lived in the unit.</li> <li>3 Add the results from step 2 for each CRP. Enter this total on line 9 of your return.</li> </ol>
received a CRP that divided the rent you paid between you and your dependent(s)	your dependent(s) received a CRP with a portion of the rent you paid	Include the amount(s) from the CRP your dependent(s) received on line 9 of your property tax refund form.

# Filing Situations for Homeowners

If you	and	then
were single all year	—	File using only your income for the year.
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 2017, 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 2017, enter line 3 of your CRP on line 9 of the return. On line 11, enter the full amount from line 1 of your property tax statement.
	are filing separately	<ol style="list-style-type: none"> <li>One spouse will complete the return as the homeowner using his or her own income for the entire year plus the income of the other spouse for the time they were living together in the home. If a spouse was issued CRPs for renting before moving into the home, enter the amount from line 3 of the CRP on line 9 of return. On line 11, enter the full amount from line 1 of the 2018 Statement of Property Taxes Payable.</li> <li>The other spouse may file a return as a renter using any CRPs issued to him or her prior to moving into the home. Household income must include his or her income for the entire year, plus the income of the other spouse for the period of time they were married and living together.</li> <li>Do not include your spouse's name and Social Security number in the heading on your return.</li> </ol>
divorced or separated	are filing separately (required)	Use your income for the entire year plus the income of your spouse 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, 2018, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2018 Statement of Property Taxes Payable on line 11 of the Form M1PR.
were a co-owner	—	Only one of you may apply for the refund. Include the income of all others for the period of 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. Use the income of any other person living with you, except boarders, renters, your dependents, your parents, or your spouse's parents. Note: Include the income of your parents if they are co-owners of your home, lived with you, and were not your dependents.
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2017, but not on January 2, 2018	You must apply for the property tax refund only as a renter.
	you rented during 2017 and then owned and lived in your home on January 2, 2018	Follow the steps for both renters and homeowners. Include all of your 2017 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 mobile home park owner. Complete Worksheet 1 on page 12 to determine line 11 of the return. Include the worksheet when you file your return.
rented out part of your home or used it for business	—	Complete Worksheet 2 on page 12 to determine line line 11 of the return. Include the worksheet when you file your return.  Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2018 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 — Lines 1–8

## Line Instructions

To apply for a refund, complete lines 1–8 to determine your total household income (see page 1 for a definition). 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 it blank.

**Homeowners:** If you are filing only for the special property tax refund on your homestead, complete lines 11, 12 and 15–17. Above line 11, provide the name of the county in which the property is located and the property ID number.

### Line 1

#### Federal Adjusted Gross Income

Enter the federal adjusted gross income from your 2017 federal income tax return. If it is a negative number, mark an X in the oval box next to the number you entered. If you did not file a 2017 federal 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 is not the same as 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 2017. 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 20b of federal Form 1040 or line 14b of Form 1040A, complete the following steps to determine line 2:

- 1 Total Social Security benefits or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) . . . \_\_\_\_\_
- 2 Taxable portion from line 20b of federal Form 1040 or line 14b of Form 1040A . . . \_\_\_\_\_

- 3 Subtract step 2 from step 1.  
Enter here and on line 2 of your return . . . . . \_\_\_\_\_

Do not include Social Security income for dependents.

### Line 5

#### Additional Nontaxable Income

Enter any nontaxable income received in 2017 that you did not include on lines 1–4. Enter the type(s) of income on the line provided.

Common examples include:

- payments received under the state Medicaid Home & Community-Based Services Waiver (Medicaid Waiver)
- employer paid adoption expenses
- distributions from a ROTH or traditional account not included on line 1
- workers' compensation benefits
- contributions to an employee elective deferral plan, such as a 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plan
- contributions to a dependent care account and/or medical expense account
- nontaxable employee transit and parking expenses
- veterans' benefits
- nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- nontaxable pension and annuity payments, including disability payments
- income excluded by a tax treaty
- lump-sum distribution reported on line 1 of Schedule MILS
- federally nontaxed interest and mutual fund dividends
- any reduction in your rent for caretaking responsibilities, include the amount shown on your CRP
- housing allowance for military or clergy
- nontaxable military earned income, such as combat pay
- strike benefits
- employer paid education expenses
- the gain on the sale of your home excluded from your federal income
- for homeowners, the income of persons, other than a spouse or renter, for the period of time that they lived with you during the year
- the amount of debt you had forgiven that was not included in your federal adjusted gross income

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

- educator expenses and tuition and fees deductions
- health savings account, domestic production activities, and the Archer MSA deductions
- capital loss carryforward (*use Worksheet 4 on page 12 to compute the amount*)
- net operating loss carryforward/carryback
- current year passive activity losses, including rental losses, even if actively involved in real estate, in excess of current year passive activity income
- prior year passive activity loss carryforward claimed in 2017 for federal purposes

**Do not include:**

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

### Line 6

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

### Line 7

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

Complete lines 31 through 33. Enter the total from line 34 on line 7. See page 10 for additional information.

### Line 8

#### Total Household Income

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

**Renters:** If line 8 is \$59,960 or more, **STOP.** You do not qualify for the property tax refund. Do not file a return.

If line 8 is less than \$59,960, continue to line 9.



# Line Instructions — Lines 9–17

## Homeowners and Mobile Home Owners:

If line 8 is \$110,650 or more, **STOP**. You do not qualify for the homeowner’s homestead credit refund. You may still be eligible for the special property tax refund. Read the instructions for lines 18 through 30 on page 10 to see if you qualify.

If line 8 is less than \$110,650, continue with line 11.

## Renters Only— Lines 9 and 10

If you **did not** rent for any part of 2017, skip lines 9 and 10 and continue with line 11.

### Line 9

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

If you lived in 1 rental unit during 2017: Enter the amount from line 3 of your CRP.

If you lived in more than 1 rental unit during 2017: Follow the directions below to calculate line 9. **Do not file a separate property tax refund for each CRP.**

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 9 of your return.

### Line 10

#### Renters Refund Table Amount

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

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

Residents of nursing homes, adult foster care homes, intermediate care facilities, or group homes, use Worksheet for Line 10 on this page.

**Do not include the property ID number or the county in which your rental facility is located on the line below line 10.**

## Homeowners Only— Lines 11–14

If you **did not** own and live in your home on January 2, 2018, skip lines 11–14 and continue with line 15.

### Line 11

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2018. Complete the appropriate worksheet on page 12 if you:

- Used part of your home for business,
- Rented part of your home to someone else, or
- Are a mobile home owner and you paid lot rent.

### Line 12

#### Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12 percent from 2017 to 2018, 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 Homestead Credit Refund (for Homeowners) (see Special Property Tax Refund section on page 10).

If you qualify, complete lines 18 through 30 on the back of the return to determine line 12. Any special refund will be included in the total refund on line 15.

### Line 14

#### Homestead Credit Refund Table Amount

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

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

## All Applicants— Lines 15–17

### Line 16

#### Nongame Wildlife Fund

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

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

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

### Line 17

#### Property Tax Refund

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

**Your refund will be delayed or denied if you do not complete line 17.**

*Continued*

### Worksheet for Line 10

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

<b>A</b> Amount from line 6 .....	<b>A</b> _____
<b>B</b> Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Group Residential Housing (GRH) that was included in Step a above .....	<b>B</b> _____
<b>C</b> Subtract line Step B from Step A .....	<b>C</b> _____
<b>D</b> Total medical assistance (or Medicaid) payments made directly to your landlord ( <i>from line A of your 2017 CRP</i> ) ...	<b>D</b> _____
<b>E</b> Add Step A and Step D .....	<b>E</b> _____
<b>F</b> Divide Step C by Step E, enter here, up to 5 decimal points .....	<b>F</b> _____
<b>G</b> Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table on pages 13–17 of the instructions .....	<b>G</b> _____
<b>H</b> Multiply Step G by Step F. Enter the result here and on line 10 .....	<b>H</b> _____

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

# Special Property Tax Refund

## Line 18

You may qualify for a special property tax refund. To determine if you qualify, complete lines 18 through 30, on the back of the return. For Special Property Tax Refund qualifications, see page 2.

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

You may qualify for this special refund even if you do not qualify for the 2017 Homestead Credit Refund (for Homeowners).

**If you are filing only for the special property tax refund**, skip lines 1-10, 13, and 14. You must provide the county, property ID, and property taxes payable on line 11.

## Line 19

### New Improvements/Expired Exclusions

If you had new improvements or expired exclusions listed in the 2018 column of your Statement, you must complete Worksheet 3 on page 12 to determine line 19. The increase in your property tax from the value of the new improvements and/or expired exclusions cannot be used when computing the special refund, even if the net property tax increased by more than 12 percent.

The amount listed on your Statement for new improvements/expired exclusions may include

construction of a new building, an addition or an improvement to an existing home, and any expired exclusions due to "This Old House."

## Line 22

Enter line 2 (2017 column) of your Statement of Property Taxes Payable in 2018. If there is no amount on line 2, use line 5 (2017 column) of the Statement of Property Taxes Payable in 2018.

If the entries for the prior year column are missing, the prior year property information is not comparable to the current year information. Contact your county and ask for a recalculation of the property taxes for the prior year based on the current year's classification or configuration. Include an explanation for the prior year calculation.

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

## Line 23

Enter the special refund amount from **line 12** of your 2016 return. If the amount was changed by us, use the corrected amount. Leave line 23 blank if you did not receive a special refund on your 2016 return.

## Special Situations

If you rented out part of your home or used it for business, complete **Worksheet 2 on page 12**. Compare the percentages you used for 2016 and 2017, and follow these instructions to determine amounts to enter on Schedule 1:

- **If you used the same percentage for both years:**  
Line 18: Enter step 3 of Worksheet 2.  
Line 22: Enter step 3 of Worksheet 2 of the 2016 instruction booklet.
- **If in 2017 you used a higher percentage for your home than you did in 2016:**  
Line 18: Multiply line 1 of your 2018 Statement of Property Taxes Payable by the percentage used as your home in 2016 (from step 2 of Worksheet 2 of the 2016 instruction booklet).  
Line 22: Enter step 3 of Worksheet 2 of the 2016 instruction booklet.
- **If in 2017 you used a lower percentage for your home than you did in 2016:**  
Line 18: Enter step 3 of Worksheet 2.  
Line 22: Multiply line 2 of your 2018 Statement of Property Taxes Payable by the percentage used for your home in 2017 (from step 2 of Worksheet 2).  
Line 23: Multiply line 12 of your 2016 return by the proportion your 2017 percentage used for your home is to the 2016 percentage used for your home.

# Subtractions

## Line 31

### Subtraction for those born before January 2, 1953 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2017. If you were not certified, you may still qualify as disabled if during 2017 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 \$4,050.

Check the appropriate box under line 31.

## Line 32

### Dependent Subtraction

Enter the number of dependents you claimed on line 6c of federal Form 1040 or 1040A.

If you did not file a federal form, enter the number of persons 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 32:
0	\$ 0
1	5,670
2	10,935
3	15,795
4	20,250
5 or more	24,300

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

Enter the names and tax identification numbers of your dependents on the line under line 32.

## Line 33

### 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 \$5,500 (\$11,000 if filing a joint return).

# Finishing Up

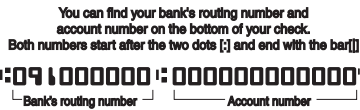
## Line 35

### To Request Direct Deposit of Your Refund

Direct deposit is the safest, fastest, and easiest way to get your tax refund.

If you want your refund to be directly deposited into your checking or savings account, enter the information on line 35.

**If you close your account before your refund is issued, contact the department to cancel your direct deposit to reduce delays.**



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. Leave any unused boxes blank.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check.

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

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

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

## Sign Your Return

Sign your return at the bottom of the second page of the form.

Your spouse must also sign if you are filing jointly.

## Send Your Return to:

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

## Enclosures

Include an explanation if:

- Line 1 does not equal your federal adjusted gross income
- You include someone else's income on line 5
- 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 from page 12 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 2018 lists an amount for new improvements and/or expired exclusions (Worksheet 3)

Include the worksheet for line 10 if you are a resident of a nursing home, adult foster care home, intermediate care facility, of 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.

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

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

Your refund will be applied to the amount you owe (including penalty and interest). If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total.

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

## Penalties

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

## Interest

The department must pay interest on any refunds that are not issued within the time specified by state law. Interest begins to be paid 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

# 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 your Form M1PR.

## Worksheet 1

### For Mobile Home Owners

- 1 Line 3 of the 2017 CRP you received for rent paid on your mobile home lot ..... 1 \_\_\_\_\_
- 2 Line 1 of your Statement of Property Taxes Payable in 2018 ..... 2 \_\_\_\_\_
- 3 Add steps 1 and 2. Enter the result here and on line 11 ..... 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 2018 or line 3 of your CRP  
(Mobile home owners: Enter line 3 of Worksheet 1 above) ..... 1 \_\_\_\_\_
- 2 Percent of your home *not* rented to others or *not* used for business ..... 2 \_\_\_\_\_ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 9 (*renter*) or line 11 (*homeowner*) ..... 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 2018 column  
listed on your Statement(s) of Property Taxes Payable in 2018 ..... 1 \_\_\_\_\_
- 2 Amount of Taxable Market Value in the 2018 column as listed on your  
Statement(s) of Property Taxes Payable in 2018 ..... 2 \_\_\_\_\_
- 3 Divide step 1 by step 2 and convert to a percentage (*round to the nearest whole percentage*).  
Enter the resulting percentage here and on line 19 ..... 3 \_\_\_\_\_ %

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

## Worksheet 4

### For Calculating Capital Losses to Include on Line 5

- 1 Combined net gain/loss (*line 16 of federal Schedule D*) ..... 1 \_\_\_\_\_
- 2 Short-term capital loss carryforward (*line 6 of Schedule D*). Enter as a positive number ..... 2 \_\_\_\_\_
- 3 Long-term capital loss carryforward (*line 14 of Schedule D*). Enter as a positive number ..... 3 \_\_\_\_\_
- 4 Add steps 2 and 3 (*if step 1 is a positive number, skip lines 5 and 6 and enter this amount on line 7*) ..... 4 \_\_\_\_\_
- 5 Add steps 1 and 4 ..... 5 \_\_\_\_\_
- 6 Capital loss from line 13 of Form 1040 (*allowable loss*). Enter as a positive number ..... 6 \_\_\_\_\_
- 7 Add steps 5 and 6 (*if less than zero, enter 0*). Enter the total here and include with other nontaxable income  
on line 5 ..... 7 \_\_\_\_\_

# Renters Only

# Refund Table

If line 8 is:		and line 9 is at least:														
		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
at least but less than		but less than:														
		\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
		your property tax refund is:														
0	1,700	4	28	51	75	99	123	146	170	194	218	241	265	289	313	336
1,700	3,410	0	11	35	59	83	106	130	154	178	201	225	249	273	296	320
3,410	5,150	0	0	19	42	66	90	114	137	161	185	209	232	256	280	304
5,150	6,850	0	0	2	25	47	70	92	115	137	160	182	205	227	250	272
6,850	8,560	0	0	0	2	25	47	70	92	115	137	160	182	205	227	250
8,560	10,280	0	0	0	0	0	22	45	67	90	112	135	157	180	202	225
10,280	12,000	0	0	0	0	0	3	26	48	71	93	116	138	161	183	206
12,000	13,720	0	0	0	0	0	0	0	17	39	60	81	102	124	145	166
13,720	15,430	0	0	0	0	0	0	0	0	20	41	62	83	105	126	147
15,430	17,140	0	0	0	0	0	0	0	0	0	8	29	51	72	93	114
17,140	18,840	0	0	0	0	0	0	0	0	0	0	9	29	49	69	89
18,840	20,570	0	0	0	0	0	0	0	0	0	0	0	0	14	34	54
20,570	22,280	0	0	0	0	0	0	0	0	0	0	0	0	0	13	33
22,280	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:														
		\$375	400	425	450	475	500	525	550	575	600	625	650	675	700	
at least but less than		but less than:														
		\$400	425	450	475	500	525	550	575	600	625	650	675	700	725	
		your property tax refund is:														
0	1,700	360	384	408	431	455	479	503	526	550	574	598	621	645	669	
1,700	3,410	344	368	391	415	439	463	486	510	534	558	581	605	629	653	
3,410	5,150	327	351	375	399	422	446	470	494	517	541	565	589	612	636	
5,150	6,850	295	317	340	362	385	407	430	452	475	497	520	542	565	587	
6,850	8,560	272	295	317	340	362	385	407	430	452	475	497	520	542	565	
8,560	10,280	247	270	292	315	337	360	382	405	427	450	472	495	517	540	
10,280	12,000	228	251	273	296	318	341	363	386	408	431	453	476	498	521	
12,000	13,720	187	209	230	251	272	294	315	336	357	379	400	421	442	464	
13,720	15,430	168	190	211	232	253	275	296	317	338	360	381	402	423	445	
15,430	17,140	136	157	178	199	221	242	263	284	306	327	348	369	391	412	
17,140	18,840	109	129	149	169	189	209	229	249	269	289	309	329	349	369	
18,840	20,570	74	94	114	134	154	174	194	214	234	254	274	294	314	334	
20,570	22,280	53	73	93	113	133	153	173	193	213	233	253	273	293	313	
22,280	23,990	14	34	54	74	94	114	134	154	174	194	214	234	254	274	
23,990	25,700	0	0	11	30	49	68	86	105	124	143	161	180	199	218	
25,700	27,430	0	0	0	0	7	26	44	63	82	101	119	138	157	176	
27,430	29,140	0	0	0	0	0	3	21	40	59	78	96	115	134	153	
29,140	30,840	0	0	0	0	0	0	0	0	12	30	47	65	82	100	
30,840	32,550	0	0	0	0	0	0	0	0	0	0	3	20	38	55	
32,550	34,270	0	0	0	0	0	0	0	0	0	0	0	0	14	31	
34,270	35,980	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
35,980	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

If line 8 is:		and line 9 is at least:														
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	
at least but less than		but less than:														
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	
		your property tax refund is:														
0	1,700	693	716	740	764	788	811	835	859	883	906	930	954	978	1,001	
1,700	3,410	676	700	724	748	771	795	819	843	866	890	914	938	961	985	
3,410	5,150	660	684	707	731	755	779	802	826	850	874	897	921	945	969	
5,150	6,850	610	632	655	677	700	722	745	767	790	812	835	857	880	902	
6,850	8,560	587	610	632	655	677	700	722	745	767	790	812	835	857	880	
8,560	10,280	562	585	607	630	652	675	697	720	742	765	787	810	832	855	

Continued on next page.

# Renters Only

# Refund Table

If line 8 is:		and line 9 is at least:													
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
at least		but less than:													
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
10,280	12,000	543	566	588	611	633	656	678	701	723	746	768	791	813	836
12,000	13,720	485	506	527	549	570	591	612	634	655	676	697	719	740	761
13,720	15,430	466	487	508	530	551	572	593	615	636	657	678	700	721	742
15,430	17,140	433	454	476	497	518	539	561	582	603	624	646	667	688	709
17,140	18,840	389	409	429	449	469	489	509	529	549	569	589	609	629	649
18,840	20,570	354	374	394	414	434	454	474	494	514	534	554	574	594	614
20,570	22,280	333	353	373	393	413	433	453	473	493	513	533	553	573	593
22,280	23,990	294	314	334	354	374	394	414	434	454	474	494	514	534	554
23,990	25,700	236	255	274	293	311	330	349	368	386	405	424	443	461	480
25,700	27,430	194	213	232	251	269	288	307	326	344	363	382	401	419	438
27,430	29,140	171	190	209	228	246	265	284	303	321	340	359	378	396	415
29,140	30,840	117	135	152	170	187	205	222	240	257	275	292	310	327	345
30,840	32,550	73	90	108	125	143	160	178	195	213	230	248	265	283	300
32,550	34,270	49	66	84	101	119	136	154	171	189	206	224	241	259	276
34,270	35,980	25	42	60	77	95	112	130	147	165	182	200	217	235	252
35,980	37,700	0	17	33	49	65	82	98	114	130	147	163	179	195	212
37,700	39,420	0	0	11	27	43	59	76	92	108	124	141	157	173	189
39,420	41,120	0	0	0	5	21	37	53	70	86	102	118	135	151	167
41,120	42,820	0	0	0	0	0	14	29	44	59	74	89	104	119	134
42,820	44,570	0	0	0	0	0	0	8	23	38	53	68	83	98	113
44,570	46,270	0	0	0	0	0	0	0	2	17	32	47	62	77	92
46,270	47,970	0	0	0	0	0	0	0	0	0	12	27	42	57	72
47,970	49,680	0	0	0	0	0	0	0	0	0	0	6	20	34	47
49,680	51,400	0	0	0	0	0	0	0	0	0	0	0	1	15	28
51,400	53,120	0	0	0	0	0	0	0	0	0	0	0	0	0	10
53,120	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:													
		\$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
at least		but less than:													
		\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
		your property tax refund is:													
0	1,700	1,025	1,049	1,073	1,096	1,120	1,144	1,168	1,191	1,215	1,239	1,263	1,286	1,310	1,334
1,700	3,410	1,009	1,033	1,056	1,080	1,104	1,128	1,151	1,175	1,199	1,223	1,246	1,270	1,294	1,318
3,410	5,150	992	1,016	1,040	1,064	1,087	1,111	1,135	1,159	1,182	1,206	1,230	1,254	1,277	1,301
5,150	6,850	925	947	970	992	1,015	1,037	1,060	1,082	1,105	1,127	1,150	1,172	1,195	1,217
6,850	8,560	902	925	947	970	992	1,015	1,037	1,060	1,082	1,105	1,127	1,150	1,172	1,195
8,560	10,280	877	900	922	945	967	990	1,012	1,035	1,057	1,080	1,102	1,125	1,147	1,170
10,280	12,000	858	881	903	926	948	971	993	1,016	1,038	1,061	1,083	1,106	1,128	1,151
12,000	13,720	782	804	825	846	867	889	910	931	952	974	995	1,016	1,037	1,059
13,720	15,430	763	785	806	827	848	870	891	912	933	955	976	997	1,018	1,040
15,430	17,140	731	752	773	794	816	837	858	879	901	922	943	964	986	1,007
17,140	18,840	669	689	709	729	749	769	789	809	829	849	869	889	909	929
18,840	20,570	634	654	674	694	714	734	754	774	794	814	834	854	874	894
20,570	22,280	613	633	653	673	693	713	733	753	773	793	813	833	853	873
22,280	23,990	574	594	614	634	654	674	694	714	734	754	774	794	814	834
23,990	25,700	499	518	536	555	574	593	611	630	649	668	686	705	724	743
25,700	27,430	457	476	494	513	532	551	569	588	607	626	644	663	682	701
27,430	29,140	434	453	471	490	509	528	546	565	584	603	621	640	659	678
29,140	30,840	362	380	397	415	432	450	467	485	502	520	537	555	572	590
30,840	32,550	318	335	353	370	388	405	423	440	458	475	493	510	528	545
32,550	34,270	294	311	329	346	364	381	399	416	434	451	469	486	504	521
34,270	35,980	270	287	305	322	340	357	375	392	410	427	445	462	480	497
35,980	37,700	228	244	260	277	293	309	325	342	358	374	390	407	423	439
37,700	39,420	206	222	238	254	271	287	303	319	336	352	368	384	401	417

Continued on next page.

# Renters Only

# Refund Table

If line 8 is:		and line 9 is at least:													
		\$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
at least but less than		but less than:													
		\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
		your property tax refund is:													
39,420	41,120	183	200	216	232	248	265	281	297	313	330	346	362	378	395
41,120	42,820	149	164	179	194	209	224	239	254	269	284	299	314	329	344
42,820	44,570	128	143	158	173	188	203	218	233	248	263	278	293	308	323
44,570	46,270	107	122	137	152	167	182	197	212	227	242	257	272	287	302
46,270	47,970	87	102	117	132	147	162	177	192	207	222	237	252	267	282
47,970	49,680	61	75	89	102	116	130	144	157	171	185	199	212	226	240
49,680	51,400	42	56	70	83	97	111	125	138	152	166	180	193	207	221
51,400	53,120	23	37	51	65	78	92	106	120	133	147	161	175	188	202
53,120	54,820	4	17	29	42	54	67	79	92	104	117	129	142	154	167
54,820	56,540	0	0	12	24	37	49	62	74	87	99	112	124	137	149
56,540	58,250	0	0	0	7	20	32	45	57	70	82	95	107	120	132
58,250	59,960	0	0	0	0	3	15	28	40	53	65	78	90	103	115
59,960	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:													
		\$1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
at least but less than		but less than:													
		\$1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		your property tax refund is:													
0	1,700	1,358	1,381	1,405	1,429	1,453	1,476	1,500	1,524	1,548	1,571	1,595	1,619	1,643	1,666
1,700	3,410	1,341	1,365	1,389	1,413	1,436	1,460	1,484	1,508	1,531	1,555	1,579	1,603	1,626	1,650
3,410	5,150	1,325	1,349	1,372	1,396	1,420	1,444	1,467	1,491	1,515	1,539	1,562	1,586	1,610	1,634
5,150	6,850	1,240	1,262	1,285	1,307	1,330	1,352	1,375	1,397	1,420	1,442	1,465	1,487	1,510	1,532
6,850	8,560	1,217	1,240	1,262	1,285	1,307	1,330	1,352	1,375	1,397	1,420	1,442	1,465	1,487	1,510
8,560	10,280	1,192	1,215	1,237	1,260	1,282	1,305	1,327	1,350	1,372	1,395	1,417	1,440	1,462	1,485
10,280	12,000	1,173	1,196	1,218	1,241	1,263	1,286	1,308	1,331	1,353	1,376	1,398	1,421	1,443	1,466
12,000	13,720	1,080	1,101	1,122	1,144	1,165	1,186	1,207	1,229	1,250	1,271	1,292	1,314	1,335	1,356
13,720	15,430	1,061	1,082	1,103	1,125	1,146	1,167	1,188	1,210	1,231	1,252	1,273	1,295	1,316	1,337
15,430	17,140	1,028	1,049	1,071	1,092	1,113	1,134	1,156	1,177	1,198	1,219	1,241	1,262	1,283	1,304
17,140	18,840	949	969	989	1,009	1,029	1,049	1,069	1,089	1,109	1,129	1,149	1,169	1,189	1,209
18,840	20,570	914	934	954	974	994	1,014	1,034	1,054	1,074	1,094	1,114	1,134	1,154	1,174
20,570	22,280	893	913	933	953	973	993	1,013	1,033	1,053	1,073	1,093	1,113	1,133	1,153
22,280	23,990	854	874	894	914	934	954	974	994	1,014	1,034	1,054	1,074	1,094	1,114
23,990	25,700	761	780	799	818	836	855	874	893	911	930	949	968	986	1,005
25,700	27,430	719	738	757	776	794	813	832	851	869	888	907	926	944	963
27,430	29,140	696	715	734	753	771	790	809	828	846	865	884	903	921	940
29,140	30,840	607	625	642	660	677	695	712	730	747	765	782	800	817	835
30,840	32,550	563	580	598	615	633	650	668	685	703	720	738	755	773	790
32,550	34,270	539	556	574	591	609	626	644	661	679	696	714	731	749	766
34,270	35,980	515	532	550	567	585	602	620	637	655	672	690	707	725	742
35,980	37,700	455	472	488	504	520	537	553	569	585	602	618	634	650	667
37,700	39,420	433	449	466	482	498	514	531	547	563	579	596	612	628	644
39,420	41,120	411	427	443	460	476	492	508	525	541	557	573	590	606	622
41,120	42,820	359	374	389	404	419	434	449	464	479	494	509	524	539	554
42,820	44,570	338	353	368	383	398	413	428	443	458	473	488	503	518	533
44,570	46,270	317	332	347	362	377	392	407	422	437	452	467	482	497	512
46,270	47,970	297	312	327	342	357	372	387	402	417	432	447	462	477	492
47,970	49,680	254	267	281	295	309	322	336	350	364	377	391	405	419	432
49,680	51,400	235	248	262	276	290	303	317	331	345	358	372	386	400	413
51,400	53,120	216	230	243	257	271	285	298	312	326	340	353	367	381	395
53,120	54,820	179	192	204	217	229	242	254	267	279	292	304	317	329	342
54,820	56,540	162	174	187	199	212	224	237	249	262	274	287	299	312	324
56,540	58,250	145	157	170	182	195	207	220	232	245	257	270	282	295	307
58,250	59,960	128	140	153	165	178	190	203	210	210	210	210	210	210	210
59,960	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

# Renters Only

# Refund Table

If line 8 is:		and line 9 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	1,700	1,690	1,714	1,738	1,761	1,785	1,809	1,833	1,856	1,880
1,700	3,410	1,674	1,698	1,721	1,745	1,769	1,793	1,816	1,840	1,864
3,410	5,150	1,657	1,681	1,705	1,729	1,752	1,776	1,800	1,824	1,847
5,150	6,850	1,555	1,577	1,600	1,622	1,645	1,667	1,690	1,712	1,735
6,850	8,560	1,532	1,555	1,577	1,600	1,622	1,645	1,667	1,690	1,712
8,560	10,280	1,507	1,530	1,552	1,575	1,597	1,620	1,642	1,665	1,687
10,280	12,000	1,488	1,511	1,533	1,556	1,578	1,601	1,623	1,646	1,668
12,000	13,720	1,377	1,399	1,420	1,441	1,462	1,484	1,505	1,526	1,547
13,720	15,430	1,358	1,380	1,401	1,422	1,443	1,465	1,486	1,507	1,528
15,430	17,140	1,326	1,347	1,368	1,389	1,411	1,432	1,453	1,474	1,496
17,140	18,840	1,229	1,249	1,269	1,289	1,309	1,329	1,349	1,369	1,389
18,840	20,570	1,194	1,214	1,234	1,254	1,274	1,294	1,314	1,334	1,354
20,570	22,280	1,173	1,193	1,213	1,233	1,253	1,273	1,293	1,313	1,333
22,280	23,990	1,134	1,154	1,174	1,194	1,214	1,234	1,254	1,274	1,294
23,990	25,700	1,024	1,043	1,061	1,080	1,099	1,118	1,136	1,155	1,174
25,700	27,430	982	1,001	1,019	1,038	1,057	1,076	1,094	1,113	1,132
27,430	29,140	959	978	996	1,015	1,034	1,053	1,071	1,090	1,109
29,140	30,840	852	870	887	905	922	940	957	975	992
30,840	32,550	808	825	843	860	878	895	913	930	948
32,550	34,270	784	801	819	836	854	871	889	906	924
34,270	35,980	760	777	795	812	830	847	865	882	900
35,980	37,700	683	699	715	732	748	764	780	797	813
37,700	39,420	661	677	693	709	726	742	758	774	791
39,420	41,120	638	655	671	687	703	720	736	752	768
41,120	42,820	569	584	599	614	629	644	659	674	689
42,820	44,570	548	563	578	593	608	623	638	653	668
44,570	46,270	527	542	557	572	587	602	617	632	647
46,270	47,970	507	522	537	552	567	582	597	612	627
47,970	49,680	446	460	474	487	501	515	529	542	556
49,680	51,400	427	441	455	468	482	496	510	523	537
51,400	53,120	408	422	436	450	463	477	491	505	518
53,120	54,820	354	367	379	392	404	417	429	442	454
54,820	56,540	337	349	362	374	387	399	412	424	437
56,540	58,250	320	332	345	357	370	382	395	407	420
58,250	59,960	210	210	210	210	210	210	210	210	210
59,960	and up	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 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	2,250
		your property tax refund is:									
0	1,700	1,904	1,928	1,951	1,975	1,999	2,023	2,046	2,070	2,094	2,100
1,700	3,410	1,888	1,911	1,935	1,959	1,983	2,006	2,030	2,054	2,078	2,100
3,410	5,150	1,871	1,895	1,919	1,942	1,966	1,990	2,014	2,037	2,061	2,085
5,150	6,850	1,757	1,780	1,802	1,825	1,847	1,870	1,892	1,915	1,937	1,960
6,850	8,560	1,735	1,757	1,780	1,802	1,825	1,847	1,870	1,892	1,915	1,937
8,560	10,280	1,710	1,732	1,755	1,777	1,800	1,822	1,845	1,867	1,890	1,912
10,280	12,000	1,691	1,713	1,736	1,758	1,781	1,803	1,826	1,848	1,871	1,893
12,000	13,720	1,569	1,590	1,611	1,632	1,654	1,675	1,696	1,717	1,739	1,760
13,720	15,430	1,550	1,571	1,592	1,613	1,635	1,656	1,677	1,698	1,720	1,741
15,430	17,140	1,517	1,538	1,559	1,581	1,602	1,623	1,644	1,666	1,687	1,708
17,140	18,840	1,409	1,429	1,449	1,469	1,489	1,509	1,529	1,549	1,569	1,589
18,840	20,570	1,374	1,394	1,414	1,434	1,454	1,474	1,494	1,514	1,534	1,554
20,570	22,280	1,353	1,373	1,393	1,413	1,433	1,453	1,473	1,493	1,513	1,533
22,280	23,990	1,314	1,334	1,354	1,374	1,394	1,414	1,434	1,454	1,474	1,494
23,990	25,700	1,193	1,211	1,230	1,249	1,268	1,286	1,305	1,324	1,343	1,361
25,700	27,430	1,151	1,169	1,188	1,207	1,226	1,244	1,263	1,282	1,301	1,319
27,430	29,140	1,128	1,146	1,165	1,184	1,203	1,221	1,240	1,259	1,278	1,296
29,140	30,840	1,010	1,027	1,045	1,062	1,080	1,097	1,115	1,132	1,150	1,167
30,840	32,550	965	983	1,000	1,018	1,035	1,053	1,070	1,088	1,105	1,123
32,550	34,270	941	959	976	994	1,011	1,029	1,046	1,064	1,081	1,099



# Renters Only

# Refund Table

If line 8 is:		and line 9 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	2,250
		your property tax refund is:									
34,270	35,980	917	935	952	970	987	1,005	1,022	1,040	1,057	1,075
35,980	37,700	829	845	862	878	894	910	927	943	959	975
37,700	39,420	807	823	839	856	872	888	904	921	937	953
39,420	41,120	785	801	817	833	850	866	882	898	915	931
41,120	42,820	704	719	734	749	764	779	794	809	824	839
42,820	44,570	683	698	713	728	743	758	773	788	803	818
44,570	46,270	662	677	692	707	722	737	752	767	782	797
46,270	47,970	642	657	672	687	702	717	732	747	762	777
47,970	49,680	570	584	597	611	625	639	652	666	680	694
49,680	51,400	551	565	578	592	606	620	633	647	661	675
51,400	53,120	532	546	560	573	587	601	615	628	642	656
53,120	54,820	467	479	492	504	517	529	542	554	567	579
54,820	56,540	449	462	474	487	499	512	524	537	549	562
56,540	58,250	432	445	457	470	482	495	507	520	520	520
58,250	59,960	210	210	210	210	210	210	210	210	210	210
59,960	and up	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 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	1,700	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
1,700	3,410	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
3,410	5,150	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
5,150	6,850	1,982	2,005	2,027	2,050	2,072	2,095	2,100	2,100	2,100	2,100	2,100
6,850	8,560	1,960	1,982	2,005	2,027	2,050	2,050	2,050	2,050	2,050	2,050	2,050
8,560	10,280	1,935	1,957	1,980	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990
10,280	12,000	1,916	1,938	1,961	1,983	1,990	1,990	1,990	1,990	1,990	1,990	1,990
12,000	13,720	1,781	1,802	1,824	1,845	1,866	1,887	1,909	1,930	1,940	1,940	1,940
13,720	15,430	1,762	1,783	1,805	1,826	1,847	1,868	1,890	1,911	1,932	1,940	1,940
15,430	17,140	1,729	1,751	1,772	1,793	1,814	1,836	1,857	1,878	1,890	1,890	1,890
17,140	18,840	1,609	1,629	1,649	1,669	1,689	1,709	1,729	1,749	1,769	1,789	*
18,840	20,570	1,574	1,594	1,614	1,634	1,654	1,674	1,694	1,714	1,734	1,754	*
20,570	22,280	1,553	1,573	1,593	1,613	1,633	1,653	1,673	1,693	1,713	1,733	*
22,280	23,990	1,514	1,534	1,554	1,574	1,594	1,614	1,634	1,654	1,674	1,694	*
23,990	25,700	1,380	1,399	1,418	1,436	1,455	1,474	1,493	1,511	1,530	1,549	*
25,700	27,430	1,338	1,357	1,376	1,394	1,413	1,432	1,451	1,469	1,488	1,507	*
27,430	29,140	1,315	1,334	1,353	1,371	1,390	1,409	1,428	1,446	1,465	1,484	*
29,140	30,840	1,185	1,202	1,220	1,237	1,255	1,272	1,290	1,307	1,325	1,342	*
30,840	32,550	1,140	1,158	1,175	1,193	1,210	1,228	1,245	1,263	1,280	1,298	*
32,550	34,270	1,116	1,134	1,151	1,169	1,186	1,204	1,221	1,239	1,256	1,274	*
34,270	35,980	1,092	1,110	1,127	1,145	1,162	1,180	1,197	1,215	1,232	1,250	*
35,980	37,700	992	1,008	1,024	1,040	1,057	1,073	1,089	1,105	1,122	1,138	*
37,700	39,420	969	986	1,002	1,018	1,034	1,051	1,067	1,083	1,099	1,116	*
39,420	41,120	947	963	980	996	1,012	1,028	1,045	1,061	1,077	1,093	*
41,120	42,820	854	869	884	899	914	929	944	959	974	989	*
42,820	44,570	833	848	863	878	893	908	923	938	953	968	*
44,570	46,270	812	827	842	857	872	887	902	917	932	947	*
46,270	47,970	792	807	822	837	852	867	882	897	912	927	*
47,970	49,680	707	721	735	749	762	776	790	804	817	831	*
49,680	51,400	688	702	716	730	743	757	771	785	798	812	*
51,400	53,120	670	683	697	711	725	738	752	766	780	793	*
53,120	54,820	592	604	617	629	642	654	667	679	692	704	*
54,820	56,540	574	587	599	612	624	637	649	662	674	687	*
56,540	58,250	520	520	520	520	520	520	520	520	520	520	520
58,250	59,960	210	210	210	210	210	210	210	210	210	210	210
59,960	and up	0	0	0	0	0	0	0	0	0	0	0

\* Use the Renter's Worksheet on page 18.

# Renter's Worksheet

For household incomes of \$17,140 or more with property tax of \$2,500 or more

- 1 Amount from line 9 . . . . . 1 \_\_\_\_\_
- 2 Total household income from line 8 . . . . . 2 \_\_\_\_\_
- 3 Decimal number for this step from the table below . 3 \_\_\_\_\_
- 4 Multiply step 2 by step 3 . . 4 \_\_\_\_\_
- 5 Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) . . 5 \_\_\_\_\_
- 6 Decimal number for this step from the table below . 6 \_\_\_\_\_
- 7 Multiply step 5 by step 6 . . 7 \_\_\_\_\_
- 8 Amount for this step from the table below . . . . . 8 \_\_\_\_\_
- 9 Amount from step 7 or step 8, whichever is less. Also enter this amount on line 10 or step G if you are completing the worksheet for line 10 on page 9 of this booklet . . . 9 \_\_\_\_\_

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
17,140	18,840	0.014	0.80	1,840
18,840	22,280	0.015	0.80	1,780
22,280	23,990	0.016	0.80	1,730
23,990	25,700	0.017	0.75	1,730
25,700	29,140	0.018	0.75	1,730
29,140	30,840	0.019	0.70	1,730
30,840	35,980	0.020	0.70	1,730
35,980	41,120	0.020	0.65	1,730
41,120	47,970	0.020	0.60	1,730
47,970	49,680	0.020	0.55	1,570
49,680	51,400	0.020	0.55	1,420
51,400	53,120	0.020	0.55	1,210
53,120	54,820	0.020	0.50	1,050
54,820	56,540	0.020	0.50	940
56,540	58,250	0.020	0.50	520
58,250	59,960	0.020	0.50	210
59,960	& up	not eligible		

# Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	but less than	and line 13 is at least:										but less than:													
		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575
0	1,700	3	25	46	67	88	110	131	152	173	195	216	237	258	280	301	322	343	365	386	407	428	450	471	492
1,700	3,390	0	8	29	51	72	93	114	136	157	178	199	221	242	263	284	306	327	348	369	391	412	433	454	476
3,390	5,130	0	0	10	31	52	73	95	116	137	158	180	201	222	243	265	286	307	328	350	371	392	413	435	456
5,130	6,840	0	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	388	408
6,840	8,530	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324	344	364	384
8,530	10,240	0	0	0	0	0	17	37	57	77	97	117	137	157	177	197	217	237	257	277	297	317	337	357	
10,240	11,950	0	0	0	0	0	0	17	37	57	77	97	117	137	157	177	197	217	237	257	277	297	317	337	
11,950	13,650	0	0	0	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286	306	326	
13,650	15,370	0	0	0	0	0	0	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	
15,370	17,060	0	0	0	0	0	0	0	0	17	37	57	77	97	117	137	157	177	197	217	237	257	277	297	
17,060	18,750	0	0	0	0	0	0	0	0	0	0	0	0	17	35	54	73	92	110	129	148	167	185	204	
18,750	20,480	0	0	0	0	0	0	0	0	0	0	0	0	0	15	34	53	71	90	109	128	146	165	184	
20,480	22,190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	27	46	64	83	102	121	140	
22,190	23,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	20	39	58	76	95	114	
23,890	25,590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	30	47	
25,590	27,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	24	
27,300	29,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	
29,010	30,690	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

# Homestead Credit Refund (for Homeowners) Table

at least	if line 8 is: but less than	and line 13 is at least:																							
		\$ 600	625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175
but less than: your homestead credit refund is:		\$ 625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200
0	1,700	513	535	556	577	598	620	641	662	683	705	726	747	768	790	811	832	853	875	896	917	938	960	981	1,002
1,700	3,390	497	518	539	561	582	603	624	646	667	688	709	731	752	773	794	816	837	858	879	901	922	943	964	986
3,390	5,130	477	498	520	541	562	583	605	626	647	668	690	711	732	753	775	796	817	838	860	881	902	923	945	966
5,130	6,840	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	768	788	808	828	848	868	888
6,840	8,530	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744	764	784	804	824	844	864
8,530	10,240	377	397	417	437	457	477	497	517	537	557	577	597	617	637	657	677	697	717	737	757	777	797	817	837
10,240	11,950	357	377	397	417	437	457	477	497	517	537	557	577	597	617	637	657	677	697	717	737	757	777	797	817
11,950	13,650	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	726	746	766	786
13,650	15,370	293	313	333	353	373	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	753
15,370	17,060	257	277	297	317	337	357	377	397	417	437	457	477	497	517	537	557	577	597	617	637	657	677	697	717
17,060	18,750	204	223	242	260	279	298	317	335	354	373	392	410	429	448	467	485	504	523	542	560	579	598	617	635
18,750	20,480	165	184	203	221	240	259	278	296	315	334	353	371	390	409	428	446	465	484	503	521	540	559	578	596
20,480	22,190	139	158	177	196	214	233	252	271	289	308	327	346	364	383	402	421	439	458	477	496	514	533	552	571
22,190	23,890	114	133	151	170	189	208	226	245	264	283	301	320	339	358	376	395	414	433	451	470	489	508	526	545
23,890	25,590	82	100	117	135	152	170	187	205	222	240	257	275	292	310	327	345	362	380	397	415	432	450	467	485
25,590	27,300	59	76	94	111	129	146	164	181	199	216	234	251	269	286	304	321	339	356	374	391	409	426	444	461
27,300	29,010	35	52	70	87	105	122	140	157	175	192	210	227	245	262	280	297	315	332	350	367	385	402	420	437
29,010	30,690	10	26	43	59	75	91	108	124	140	156	173	189	205	221	238	254	270	286	303	319	335	351	368	384
30,690	32,390	0	4	21	37	53	69	86	102	118	134	151	167	183	199	216	232	248	264	281	297	313	329	346	362
32,390	34,090	0	0	0	15	31	47	64	80	96	112	129	145	161	177	194	210	226	242	259	275	291	307	324	340
34,090	35,830	0	0	0	0	9	25	41	57	74	90	106	122	139	155	171	187	204	220	236	252	269	285	301	317
35,830	37,520	0	0	0	0	0	3	19	35	51	68	84	100	116	133	149	165	181	198	214	230	246	263	279	295
37,520	39,220	0	0	0	0	0	0	0	13	29	46	62	78	94	111	127	143	159	176	192	208	224	241	257	273
39,220	40,940	0	0	0	0	0	0	0	0	7	23	40	56	72	88	105	121	137	153	170	186	202	218	235	251
40,940	42,640	0	0	0	0	0	0	0	0	0	1	17	34	50	66	82	99	115	131	147	164	180	196	212	229
42,640	44,340	0	0	0	0	0	0	0	0	0	0	0	12	28	44	60	77	93	109	125	142	158	174	190	207
44,340	46,030	0	0	0	0	0	0	0	0	0	0	0	0	6	22	38	54	71	87	103	119	136	152	168	184
46,030	47,730	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	32	49	65	81	97	114	130	146	162
47,730	49,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	27	43	59	75	92	108	124	140	
49,430	51,170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	20	37	53	69	85	102	118	
51,170	52,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	31	47	63	79	96	
52,870	54,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	25	41	57	74
54,570	56,270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	19	35	51
56,270	57,970	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	29
57,970	59,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
59,700	61,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0







# Homestead Credit Refund (for Homeowners) Table

if line 8 is:		and line 13 is at least:																																																														
at least		0	1,700	3,390	5,130	6,840	8,530	10,240	11,950	13,650	15,370	17,060	18,750	20,480	22,190	23,890	25,590	27,300	29,010	30,690	32,390	34,090	35,830	37,520	39,220	40,940	42,640	44,340	46,030	47,730	49,430	51,170	52,870	54,570	56,270	57,970	59,700	61,400	63,100	64,800	66,500	68,230	69,930	71,630	73,330	75,020																		
but less than:	\$2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	3,525	3,550	3,575	3,600	3,625	3,650	3,675	3,700	3,725	3,750	3,775	3,800	3,825	3,850	3,875	3,900	3,925	3,950	3,975	3,000
your homestead credit refund is:	\$2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	3,525	3,550	3,575	3,600	3,625	3,650	3,675	3,700	3,725	3,750	3,775	3,800	3,825	3,850	3,875	3,900	3,925	3,950	3,975	3,000

Continued on next page.

# Homestead Credit Refund (for Homeowners) Table

If line 8 is:		and line 13 is at least:																							
at least	but less than	\$2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
your homestead credit refund is:		but less than:																							
at least	but less than	\$2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
75,020	76,770	491	506	521	536	551	566	581	596	611	626	641	656	671	686	701	716	731	746	761	776	791	806	821	836
76,770	78,470	423	438	453	468	483	498	513	528	543	558	573	588	603	618	633	648	663	678	693	708	723	738	753	768
78,470	80,160	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	641	656	671	686	701	716	731	746
80,160	81,860	378	393	408	423	438	453	468	483	498	513	528	543	558	573	588	603	618	633	648	663	678	693	708	723
81,860	83,560	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	641	656	671	686	701
83,560	85,290	333	348	363	378	393	408	423	438	453	468	483	498	513	528	543	558	573	588	603	618	633	648	663	678
85,290	86,990	259	274	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604
86,990	88,690	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	580
88,690	90,390	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557
90,390	92,090	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533
92,090	93,820	165	180	195	210	225	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465	480	495	510
93,820	95,520	77	91	105	118	132	146	160	173	187	201	215	228	242	256	270	283	297	311	325	338	352	366	380	393
95,520	97,220	55	69	82	96	110	124	137	151	165	179	192	206	220	234	247	261	275	289	302	316	330	344	357	371
97,220	98,950	32	46	60	73	87	101	115	128	142	156	170	183	197	211	225	238	252	266	280	293	307	321	335	348
98,950	100,650	0	0	0	0	10	23	37	51	65	78	92	106	120	133	147	161	175	188	202	216	230	243	257	271
100,650	102,380	0	0	0	0	0	0	14	27	41	55	69	82	96	110	124	137	151	165	179	192	206	220	234	247
102,380	104,080	0	0	0	0	0	0	0	3	16	28	41	53	66	78	91	103	116	128	141	153	166	178	191	203
104,080	106,520	0	0	0	0	0	0	0	0	0	3	15	28	40	53	65	78	90	103	115	128	140	153	165	178
106,520	107,480	0	0	0	0	0	0	0	0	0	0	0	6	19	31	44	56	69	81	94	106	119	131	144	156
107,480	109,180	0	0	0	0	0	0	0	0	0	0	0	0	2	15	27	40	52	65	77	90	102	115	127	140
109,180	110,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	20	32	45	57	70	82	95	107	120
110,650	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 13 is at least:																						
at least	but less than	\$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& over	
your homestead credit refund is:		but less than:																						
at least	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	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& over		
0	1,700	2,553	2,575	2,596	2,617	2,638	2,660	2,681	2,702	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710
1,700	3,390	2,537	2,558	2,579	2,601	2,622	2,643	2,664	2,686	2,707	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710
3,390	5,130	2,517	2,538	2,560	2,581	2,602	2,623	2,645	2,666	2,687	2,708	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710
5,130	6,840	2,348	2,368	2,388	2,408	2,428	2,448	2,468	2,488	2,508	2,528	2,548	2,568	2,588	2,608	2,628	2,648	2,668	2,688	2,708	2,710	2,710	2,710	2,710
6,840	8,530	2,324	2,344	2,364	2,384	2,404	2,424	2,444	2,464	2,484	2,504	2,524	2,544	2,564	2,584	2,604	2,624	2,644	2,664	2,684	2,704	2,710	2,710	
8,530	10,240	2,297	2,317	2,337	2,357	2,377	2,397	2,417	2,437	2,457	2,477	2,497	2,517	2,537	2,557	2,577	2,597	2,617	2,637	2,657	2,677	*	*	
10,240	11,950	2,277	2,297	2,317	2,337	2,357	2,377	2,397	2,417	2,437	2,457	2,477	2,497	2,517	2,537	2,557	2,577	2,597	2,617	2,637	2,657	*	*	
11,950	13,650	2,246	2,266	2,286	2,306	2,326	2,346	2,366	2,386	2,406	2,426	2,446	2,466	2,486	2,506	2,526	2,546	2,566	2,586	2,606	2,626	*	*	
13,650	15,370	2,213	2,233	2,253	2,273	2,293	2,313	2,333	2,353	2,373	2,393	2,413	2,433	2,453	2,473	2,493	2,513	2,533	2,553	2,573	2,593	*	*	
15,370	17,060	2,177	2,197	2,217	2,237	2,257	2,277	2,297	2,317	2,337	2,357	2,377	2,397	2,417	2,437	2,457	2,477	2,497	2,517	2,537	2,557	*	*	
17,060	18,750	2,004	2,023	2,042	2,060	2,079	2,098	2,117	2,135	2,154	2,173	2,192	2,210	2,229	2,248	2,267	2,285	2,304	2,323	2,342	2,360	*	*	

Continued on next page.





# Homestead Credit Refund (for Homeowners) Table

If line 8 is:		and line 13 is at least:																				
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	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
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	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& over
your homestead credit refund is:		572	587	602	617	632	647	662	677	692	707	722	737	752	767	782	797	812	827	842	857	*
88,690	90,390	548	563	578	593	608	623	638	653	668	683	698	713	728	743	758	773	788	803	818	833	*
90,390	92,090	525	540	555	570	585	600	615	630	645	660	675	690	705	720	735	750	765	780	795	810	*
92,090	93,820	407	421	435	448	462	476	490	503	517	531	545	558	572	586	600	613	627	641	655	668	*
93,820	95,520	385	399	412	426	440	454	467	481	495	509	522	536	550	564	577	591	605	619	632	646	*
95,520	97,220	362	376	390	403	417	431	445	458	472	486	500	513	527	541	555	568	582	596	610	623	*
97,220	98,950	285	298	312	326	340	353	367	381	395	408	422	436	450	463	477	491	505	518	532	546	*
98,950	100,650	261	275	289	302	316	330	344	357	371	385	399	412	426	440	454	467	481	495	509	522	*
100,650	102,380	216	228	241	253	266	278	291	303	316	328	341	353	366	378	391	403	416	428	441	453	*
102,380	104,080	190	203	215	228	240	253	265	278	290	303	315	328	340	353	365	378	390	403	415	428	*
104,080	106,520	169	181	194	206	219	231	244	256	269	281	294	306	319	331	344	356	369	381	394	406	*
106,520	107,480	152	165	177	190	202	215	227	240	252	265	277	290	302	315	327	340	352	365	377	390	*
107,480	109,180	132	145	157	170	182	195	207	220	232	245	257	270	282	295	307	320	332	345	357	370	*
109,180	110,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110,650	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

\* Use the Homeowner's Worksheet below.

## Homeowners Only

For household incomes of \$8,530 or more with property tax of \$3,500 or more

- Amount from line 13 ..... 1 \_\_\_\_\_
- Total household income from line 8 ..... 2 \_\_\_\_\_
- Enter the decimal number for this step from the table at right ..... 3 \_\_\_\_\_
- Multiply step 2 by step 3 ..... 4 \_\_\_\_\_
- Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) ..... 5 \_\_\_\_\_
- Enter the decimal number for this step from the table at right ..... 6 \_\_\_\_\_
- Multiply step 5 by step 6 ..... 7 \_\_\_\_\_
- Enter the amount for this step from the table at right ..... 8 \_\_\_\_\_
- Amount from step 7 or step 8, whichever is less.  
Enter the amount here and on line 14 ..... 9 \_\_\_\_\_

## 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
8,530	11,950	0.015	0.80	2,710
11,950	13,650	0.016	0.80	2,710
13,650	15,370	0.017	0.80	2,710
15,370	17,060	0.018	0.80	2,710
17,060	18,750	0.019	0.75	2,710
18,750	23,890	0.020	0.75	2,710
23,890	29,010	0.020	0.70	2,710
29,010	40,940	0.020	0.65	2,710
40,940	59,700	0.020	0.65	2,190
59,700	68,230	0.020	0.60	1,920
68,230	76,770	0.021	0.60	1,580
76,770	85,290	0.022	0.60	1,420
85,290	93,820	0.023	0.60	1,240
93,820	98,950	0.024	0.55	1,050
98,950	102,380	0.025	0.55	870
102,380	106,520	0.025	0.50	710
106,520	110,650	0.025	0.50	520
110,650	& up			Not Eligible

# Special Property Tax Programs

## Senior Citizens Property Tax Deferral Program

### What is it?

The Senior Citizens Property Tax Deferral Program may allow you to postpone paying—or defer—a portion of your homestead property taxes, as well as special assessments.

If you are eligible and wish to participate in the program, you will need to 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. Also, when you apply for a homestead credit refund or when you are due a state income tax refund, your refund will be applied to your deferred property tax total. You will be notified when a refund is used to reduce the amount of your deferred tax.

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

### Eligibility Requirements

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

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

**If you qualify and wish to participate, you must apply by July 1 to defer a portion of the following year's property tax.** Applications are available at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or from 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

### What is it?

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 1st 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](http://www.revenue.state.mn.us) and type **Class 1b** in the Search box, or
- Contact your county assessor.

## 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 more information about how your information is used, including a complete list of the entities it may be shared with, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Use of Information** in the Search box.

## Are you a homeowner?

### File for free on our website!

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and choose **Property Tax Refund** under **For Individuals** to get started.

## Check on Your Refund Status

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or call 651-296-4444 or 1-800-657-3676.

## Questions?

Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)

Call: 651-296-3781 or 1-800-652-9094

Mail: Minnesota Revenue  
Mail Station 5510  
St. Paul, MN 55146-5510

If you call, have the following available:

- Your Form M1PR
- Any CRP forms given to you by your landlord (if a renter) or your 2018 and 2017 property tax statements (if a homeowner)

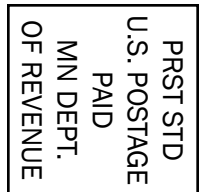
## Free Tax Help Available

Free tax preparation is available from IRS certified volunteers at various locations across Minnesota to assist individuals 60 or older, with a disability, with annual income less than \$54,000, or speaking limited or no English.

To find a volunteer tax preparation site in your area, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **Free Tax Preparation** in the Search box to locate a site near you. You may also call 651-297-3724 or 1-800-657-3989. Tax help is available generally from February 1 through April 15.

## Need forms?

- Visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- Call us at 651-296-3781 or 1-800-652-9094
- Write to:  
Minnesota Tax Forms  
Mail Station 1421  
St. Paul, MN 55146-1421



## Want to know the status of your refund?

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) after July 1 and type **Where's My Refund** in the Search box to monitor the status of your refund.

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

**See page 3 for more information.**