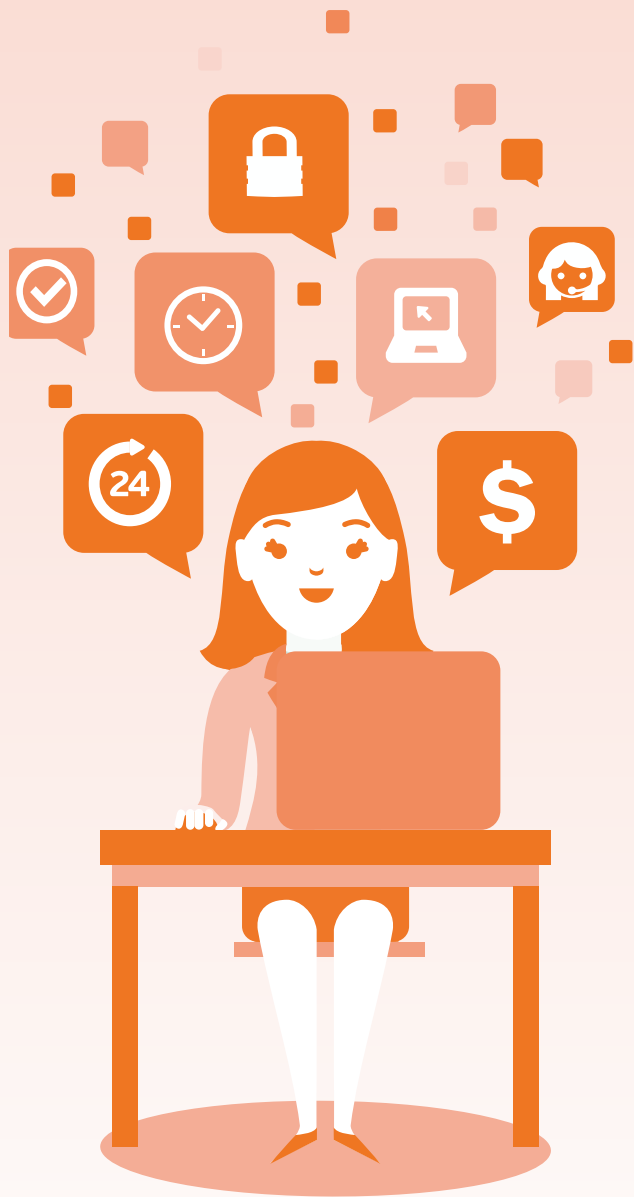


# 2015 Homestead Credit Refund for Homeowners and Renters Property Tax Refund Forms and Instructions



**Tired of filling  
out paper forms?**

**Homeowners can file  
online for free!**

Go to:

**[www.revenue.state.mn.us](http://www.revenue.state.mn.us)**

and click on “Property Tax Refund”  
under “For Individuals” to get started!

**Want to get your  
refund faster?**

**Choose direct deposit!**

See page 11 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 2016** that you receive in March 2016 to complete your 2015 return. Do not use your 2015 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, 2016. If you rented more than one apartment during 2015, you must have a CRP for each apartment. If your landlord does not provide a CRP by March 1, 2016, 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>\$58,490</b>	\$2,050
A homeowner	Your total household income is less than <b>\$107,930</b>	\$2,640

### 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. To qualify:

- You must have lived in your home on January 2, 2015 and January 2, 2016;
- Your net property tax on your homestead must have increased by more than 12% from 2015 to 2016; and
- The increase must have been at least \$100.

## Other Requirements

### • If you were a part-year resident of Minnesota during 2015:

If you are a renter and permanent resident of another state and lived in Minnesota more than 183 days, you may apply 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 or Individual Taxpayer Identification Number (ITIN) to file your tax return. If you do not have either, you do not qualify for the homestead credit refund as a homeowner.
- You must have paid or made arrangements to pay any delinquent property taxes on your home.

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

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

If you are not sure 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 2015 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 \$4,000 in 2015, 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 \$4,000, 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?

We have updated our **Where's My Refund** system. 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 the new 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. **Don't have a computer?** You can call our automated phone line at 651-296-4444 or 1-800-657-3676 (toll free) to get the status of your refund.

## 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

Each return is different and we process them as quickly as we can, making sure the right refund goes to the right person.

# How the Department Protects your Information

Protecting your 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 (toll free). An authorized department staff member can determine if the contact you received was legitimate.

# Avoid Common Errors

- **Check your math** before you send your return.
- **Fully complete your return**, checking all appropriate boxes.
- **Read each line carefully.**
- **Use black ink** to enter the numbers inside the boxes. **Do not highlight numbers.**
- **Print and use CAPITAL LETTERS** when entering your name, your spouse's name, and current address.
- **Print your numbers.** Don't put a slash through the "0" (Ø) or "7" (7).
- **Use whole dollars.** Round dollar amounts to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- **Reporting a negative amount on line 1.** If your federal adjusted gross income on line 1 is a negative amount, be sure to **mark an X in the oval box** provided on the line. **Do not** use parentheses or a minus sign to indicate a negative amount.
- **Do not write extra numbers, symbols, or notes** on your return, such as cents, dashes, decimal points, or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.
- **Do not staple or tape** 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 2015. You need this to calculate your refund. Your landlord is required by law to give you a completed 2015 CRP no later than January 31, 2016. Include it with your completed return.

If your landlord does not provide a CRP by March 1, 2016, call the department 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 2015, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2016. 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, 2017. Include a copy of your receipt or a signed confession of judgement statement from your county auditor or treasurer.

## **What if I move?**

It is very important that you call us at 651-296-3781 or 1-800-652-9094 (toll free) to change your address. **Your refund will be delayed if you do not call 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 2015:

- 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 2016 before applying for the 2015 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 Due 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, or
- you need to correct a mistake on your original return.

Generally, you have until October 15, 2019 to file an amended 2015 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

## 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 applying 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 Oval Box(es)?

If you	Place an X in the oval box(es) for:			
	Renter	Homeowner	Nursing home or adult foster care resident	Mobile home owner
Lived in a rental unit for all of 2015	X			
Owned and lived in a home on January 2, 2016		X		
Rented during 2015 and then owned and lived in your home on January 2, 2016	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 general assistance medical care (GAMC), 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, 2016, 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 2015 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 2015 return should be electronically filed, postmarked, or dropped off by August 15, 2016. The final deadline to claim the 2015 refund is August 15, 2017.**

# 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 2015, but not on January 2, 2016	You must apply for the property tax refund only as a renter.
	you rented during 2015 and then owned and lived in your home on January 2, 2016	Follow the steps for both renters and homeowners. Include all of your 2015 CRPs when you file.
own 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 GAMC, 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 are 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

<b>If you</b>	<b>and</b>	<b>then</b>
<b>were single all year</b>	—	File using only your income for the year.
<b>were married all year</b>	lived together for the entire year	File using your income and your spouse's income to apply for one refund.
<b>are a part-year resident</b>	are single or married	File using your household income for all of 2015, including the income you received before moving to Minnesota.
<b>got married during the year</b>	are filing together	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2015, 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>1 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 2016 Statement of Property Taxes Payable.</li> <li>2 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>3 Do not include your spouse's name and Social Security number in the heading on your return.</li> </ol>
<b>divorced or separated</b>	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, 2016, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2016 Statement of Property Taxes Payable on line 11 of the Form M1PR.
<b>are a co-owner</b>	—	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.
<b>had someone other than your spouse living with you</b>	—	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.
<b>were both a renter and a homeowner during the year</b>	you owned and lived in your home for part of 2015, but not on January 2, 2016	You must apply for the property tax refund only as a renter.
	you rented during 2015 and then owned and lived in your home on January 2, 2016	Follow the steps for both renters and homeowners. Include all of your 2015 CRPs when you file.
<b>own a mobile home</b>	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.
<b>rented out part of your home or used it for business</b>	—	Complete Worksheet 2 on page 12 to determine 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 2016 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 2015 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 2015 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 2015. 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 2015 that you did not include on lines 1–4. Enter the type(s) of income in the box 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 2015 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 \$58,490 or more, **STOP.**

You do not qualify for the property tax refund. Do not file a return.

If line 8 is less than \$58,490, continue to line 9.



# Line Instructions — Lines 9–17

## Homeowners and Mobile Home Owners:

If line 8 is \$107,930 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 \$107,930, continue with line 11.

## Renters Only— Lines 9 and 10

If you **did not** rent for any part of 2015, 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 2015: Enter the amount from line 3 of your CRP.

If you lived in more than 1 rental unit during 2015: 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, 2016, 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 2016. 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 2015 to 2016, 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 nongame wildlife by donating to the Nongame Wildlife Fund. On line 16, enter the amount you wish to give. Your property tax refund will be reduced by the amount you donate.

To make a contribution directly to the Nongame Wildlife Fund online go to [www.dnr.state.mn.us/eco/nongame/check-off.html](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) and GAMC payments made directly to your landlord ( <i>from line A of your 2015 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

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 2015 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 2016 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 (2015 column) of your Statement of Property Taxes Payable in 2016. If there is no amount on line 2, use line 5 (2015 column) of the Statement of Property Taxes Payable in 2016.

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 2014 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 2014 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 2014 and 2015, 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 2014 instruction booklet.
- **If in 2015 you used a higher percentage for your home than you did in 2014:**  
Line 18: Multiply line 1 of your 2016 Statement of Property Taxes Payable by the percentage used as your home in 2014 (from step 2 of Worksheet 2 of the 2014 instruction booklet).  
Line 22: Enter step 3 of Worksheet 2 of the 2014 instruction booklet.
- **If in 2015 you used a lower percentage for your home than you did in 2014:**  
Line 18: Enter step 3 of Worksheet 2.  
Line 22: Multiply line 2 of your 2016 Statement of Property Taxes Payable by the percentage used for your home in 2015 (from step 2 of Worksheet 2).  
Line 23: Multiply line 12 of your 2014 return by the proportion your 2015 percentage used for your home is to the 2014 percentage used for your home.

# Subtractions

## Line 31

### Subtraction for those age 65 and older or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2015. If you were not certified, you may still qualify as disabled if during 2015 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.

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 dependent(s) 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	5,600
2	10,800
3	15,600
4	20,000
5 or more	24,000

\* *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 in the box under line 32.

## Line 33

### Retirement Account Subtraction

- 1 Enter the total contributions made by you (and your spouse if filing a joint return) to a qualified retirement plan such as a 401(k), 403(b), IRA, Roth IRA, or 457 ..... \$ \_\_\_\_\_
- 2 Enter \$5,500 (\$11,000 if you are filing a joint return). ..... \$ \_\_\_\_\_
- 3 Enter the smaller of step 1 or step 2 on line 33. .... \$ \_\_\_\_\_

# 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.

You can find your bank's routing number and account number on the bottom of your check.



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

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

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

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

**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.

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.

## Sign Your Return

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

## 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
- If 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:

- Rented out part of your home to others, claimed business depreciation for business use of your home, or claimed a portion of your rent as a business expense (Worksheet 2)
- (Homeowners only) Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2016 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 to 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 on the taxes). If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total.

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 this page when you file your Form M1PR.

## Worksheet 1

### For Mobile Home Owners

- 1 Line 3 of the 2015 CRP you received for rent paid on your mobile home lot ..... 1 \_\_\_\_\_ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2016 ..... 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 2016 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 \_\_\_\_\_ .

## Worksheet 3

### For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2016 column  
listed on your Statement(s) of Property Taxes Payable in 2016 ..... 1 \_\_\_\_\_ .
- 2 Amount of Taxable Market Value in the 2016 column as listed on your  
Statement(s) of Property Taxes Payable in 2016 ..... 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:														
		\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
		your property tax refund is:														
		\$0	\$1,660	4	28	51	75	99	123	146	170	194	218	241	265	289
1,660	3,320	0	12	36	59	83	107	131	154	178	202	226	249	273	297	321
3,320	5,020	0	0	20	44	67	91	115	139	162	186	210	234	257	281	305
5,020	6,680	0	0	4	26	49	71	94	116	139	161	184	206	229	251	274
6,680	8,350	0	0	0	4	27	49	72	94	117	139	162	184	207	229	252
8,350	10,030	0	0	0	0	2	24	47	69	92	114	137	159	182	204	227
10,030	11,700	0	0	0	0	0	6	29	51	74	96	119	141	164	186	209
11,700	13,380	0	0	0	0	0	0	0	21	42	63	85	106	127	148	170
13,380	15,050	0	0	0	0	0	0	0	2	24	45	66	87	109	130	151
15,050	16,720	0	0	0	0	0	0	0	0	0	13	34	55	77	98	119
16,720	18,370	0	0	0	0	0	0	0	0	0	0	13	33	53	73	93
18,370	20,060	0	0	0	0	0	0	0	0	0	0	0	0	19	39	59
20,060	21,730	0	0	0	0	0	0	0	0	0	0	0	0	0	19	39
21,730	23,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
23,400	& 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:													
		\$400	425	450	475	500	525	550	575	600	625	650	675	700	725
		your property tax refund is:													
		0	1,660	360	384	408	431	455	479	503	526	550	574	598	621
1,660	3,320	344	368	392	416	439	463	487	511	534	558	582	606	629	653
3,320	5,020	329	352	376	400	424	447	471	495	519	542	566	590	614	637
5,020	6,680	296	319	341	364	386	409	431	454	476	499	521	544	566	589
6,680	8,350	274	297	319	342	364	387	409	432	454	477	499	522	544	567
8,350	10,030	249	272	294	317	339	362	384	407	429	452	474	497	519	542
10,030	11,700	231	254	276	299	321	344	366	389	411	434	456	479	501	524
11,700	13,380	191	212	233	255	276	297	318	340	361	382	403	425	446	467
13,380	15,050	172	194	215	236	257	279	300	321	342	364	385	406	427	449
15,050	16,720	140	162	183	204	225	247	268	289	310	332	353	374	395	417
16,720	18,370	113	133	153	173	193	213	233	253	273	293	313	333	353	373
18,370	20,060	79	99	119	139	159	179	199	219	239	259	279	299	319	339
20,060	21,730	59	79	99	119	139	159	179	199	219	239	259	279	299	319
21,730	23,400	21	41	61	81	101	121	141	161	181	201	221	241	261	281
23,400	25,060	0	0	19	38	57	75	94	113	132	150	169	188	207	225
25,060	26,750	0	0	0	0	16	35	53	72	91	110	128	147	166	185
26,750	28,420	0	0	0	0	0	12	31	49	68	87	106	124	143	162
28,420	30,080	0	0	0	0	0	0	5	22	40	57	75	92	110	128
30,080	31,740	0	0	0	0	0	0	0	0	0	0	14	31	49	66
31,740	33,420	0	0	0	0	0	0	0	0	0	0	0	8	25	43
33,420	35,090	0	0	0	0	0	0	0	0	0	0	0	0	2	19
35,090	& 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:													
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
		0	1,660	693	716	740	764	788	811	835	859	883	906	930	954
1,660	3,320	677	701	724	748	772	796	819	843	867	891	914	938	962	986
3,320	5,020	661	685	709	732	756	780	804	827	851	875	899	922	946	970
5,020	6,680	611	634	656	679	701	724	746	769	791	814	836	859	881	904
6,680	8,350	589	612	634	657	679	702	724	747	769	792	814	837	859	882
8,350	10,030	564	587	609	632	654	677	699	722	744	767	789	812	834	857

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		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:													
10,030	11,700	546	569	591	614	636	659	681	704	726	749	771	794	816	839
11,700	13,380	488	510	531	552	573	595	616	637	658	680	701	722	743	765
13,380	15,050	470	491	512	534	555	576	597	619	640	661	682	704	725	746
15,050	16,720	438	459	480	502	523	544	565	587	608	629	650	672	693	714
16,720	18,370	393	413	433	453	473	493	513	533	553	573	593	613	633	653
18,370	20,060	359	379	399	419	439	459	479	499	519	539	559	579	599	619
20,060	21,730	339	359	379	399	419	439	459	479	499	519	539	559	579	599
21,730	23,400	301	321	341	361	381	401	421	441	461	481	501	521	541	561
23,400	25,060	244	263	282	300	319	338	357	375	394	413	432	450	469	488
25,060	26,750	203	222	241	260	278	297	316	335	353	372	391	410	428	447
26,750	28,420	181	199	218	237	256	274	293	312	331	349	368	387	406	424
28,420	30,080	127	145	162	180	197	215	232	250	267	285	302	320	337	355
30,080	31,740	84	101	119	136	154	171	189	206	224	241	259	276	294	311
31,740	33,420	60	78	95	113	130	148	165	183	200	218	235	253	270	288
33,420	35,090	37	54	72	89	107	124	142	159	177	194	212	229	247	264
35,090	36,770	12	29	45	61	77	94	110	126	142	159	175	191	207	224
36,770	38,440	0	7	23	39	56	72	88	104	121	137	153	169	186	202
38,440	40,100	0	0	1	18	34	50	66	83	99	115	131	148	164	180
40,100	41,770	0	0	0	0	11	26	41	56	71	86	101	116	131	146
41,770	43,470	0	0	0	0	0	6	21	36	51	66	81	96	111	126
43,470	45,130	0	0	0	0	0	0	1	16	31	46	61	76	91	106
45,130	46,790	0	0	0	0	0	0	0	0	11	26	41	56	71	86
46,790	48,460	0	0	0	0	0	0	0	0	0	6	19	33	47	61
48,460	50,140	0	0	0	0	0	0	0	0	0	0	1	15	28	42
50,140	51,820	0	0	0	0	0	0	0	0	0	0	0	0	10	24
51,820	53,470	0	0	0	0	0	0	0	0	0	0	0	0	0	5
53,470	& 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		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	1,660	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
1,660	3,320	1,009	1,033	1,057	1,081	1,104	1,128	1,152	1,176	1,199	1,223	1,247	1,271	1,294	1,318
3,320	5,020	994	1,017	1,041	1,065	1,089	1,112	1,136	1,160	1,184	1,207	1,231	1,255	1,279	1,302
5,020	6,680	926	949	971	994	1,016	1,039	1,061	1,084	1,106	1,129	1,151	1,174	1,196	1,219
6,680	8,350	904	927	949	972	994	1,017	1,039	1,062	1,084	1,107	1,129	1,152	1,174	1,197
8,350	10,030	879	902	924	947	969	992	1,014	1,037	1,059	1,082	1,104	1,127	1,149	1,172
10,030	11,700	861	884	906	929	951	974	996	1,019	1,041	1,064	1,086	1,109	1,131	1,154
11,700	13,380	786	807	828	850	871	892	913	935	956	977	998	1,020	1,041	1,062
13,380	15,050	767	789	810	831	852	874	895	916	937	959	980	1,001	1,022	1,044
15,050	16,720	735	757	778	799	820	842	863	884	905	927	948	969	990	1,012
16,720	18,370	673	693	713	733	753	773	793	813	833	853	873	893	913	933
18,370	20,060	639	659	679	699	719	739	759	779	799	819	839	859	879	899
20,060	21,730	619	639	659	679	699	719	739	759	779	799	819	839	859	879
21,730	23,400	581	601	621	641	661	681	701	721	741	761	781	801	821	841
23,400	25,060	507	525	544	563	582	600	619	638	657	675	694	713	732	750
25,060	26,750	466	485	503	522	541	560	578	597	616	635	653	672	691	710
26,750	28,420	443	462	481	499	518	537	556	574	593	612	631	649	668	687
28,420	30,080	372	390	407	425	442	460	477	495	512	530	547	565	582	600
30,080	31,740	329	346	364	381	399	416	434	451	469	486	504	521	539	556
31,740	33,420	305	323	340	358	375	393	410	428	445	463	480	498	515	533
33,420	35,090	282	299	317	334	352	369	387	404	422	439	457	474	492	509
35,090	36,770	240	256	272	289	305	321	337	354	370	386	402	419	435	451
36,770	38,440	218	234	251	267	283	299	316	332	348	364	381	397	413	429

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
		but less than:													
at least		\$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
but less than		your property tax refund is:													
38,440	40,100	196	213	229	245	261	278	294	310	326	343	359	375	391	408
40,100	41,770	161	176	191	206	221	236	251	266	281	296	311	326	341	356
41,770	43,470	141	156	171	186	201	216	231	246	261	276	291	306	321	336
43,470	45,130	121	136	151	166	181	196	211	226	241	256	271	286	301	316
45,130	46,790	101	116	131	146	161	176	191	206	221	236	251	266	281	296
46,790	48,460	74	88	102	116	129	143	157	171	184	198	212	226	239	253
48,460	50,140	56	70	83	97	111	125	138	152	166	180	193	207	221	235
50,140	51,820	37	51	65	79	92	106	120	134	147	161	175	189	202	216
51,820	53,470	17	30	42	55	67	80	92	105	117	130	142	155	167	180
53,470	55,150	1	13	26	38	51	63	76	88	101	113	126	138	151	163
55,150	56,820	0	0	9	21	34	46	59	71	84	96	109	121	134	146
56,820	58,490	0	0	0	5	17	30	42	55	67	80	92	105	117	130
58,490	& 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
		but less than:													
at least		\$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
but less than		your property tax refund is:													
0	1,660	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
1,660	3,320	1,342	1,366	1,389	1,413	1,437	1,461	1,484	1,508	1,532	1,556	1,579	1,603	1,627	1,651
3,320	5,020	1,326	1,350	1,374	1,397	1,421	1,445	1,469	1,492	1,516	1,540	1,564	1,587	1,611	1,635
5,020	6,680	1,241	1,264	1,286	1,309	1,331	1,354	1,376	1,399	1,421	1,444	1,466	1,489	1,511	1,534
6,680	8,350	1,219	1,242	1,264	1,287	1,309	1,332	1,354	1,377	1,399	1,422	1,444	1,467	1,489	1,512
8,350	10,030	1,194	1,217	1,239	1,262	1,284	1,307	1,329	1,352	1,374	1,397	1,419	1,442	1,464	1,487
10,030	11,700	1,176	1,199	1,221	1,244	1,266	1,289	1,311	1,334	1,356	1,379	1,401	1,424	1,446	1,469
11,700	13,380	1,083	1,105	1,126	1,147	1,168	1,190	1,211	1,232	1,253	1,275	1,296	1,317	1,338	1,360
13,380	15,050	1,065	1,086	1,107	1,129	1,150	1,171	1,192	1,214	1,235	1,256	1,277	1,299	1,320	1,341
15,050	16,720	1,033	1,054	1,075	1,097	1,118	1,139	1,160	1,182	1,203	1,224	1,245	1,267	1,288	1,309
16,720	18,370	953	973	993	1,013	1,033	1,053	1,073	1,093	1,113	1,133	1,153	1,173	1,193	1,213
18,370	20,060	919	939	959	979	999	1,019	1,039	1,059	1,079	1,099	1,119	1,139	1,159	1,179
20,060	21,730	899	919	939	959	979	999	1,019	1,039	1,059	1,079	1,099	1,119	1,139	1,159
21,730	23,400	861	881	901	921	941	961	981	1,001	1,021	1,041	1,061	1,081	1,101	1,121
23,400	25,060	769	788	807	825	844	863	882	900	919	938	957	975	994	1,013
25,060	26,750	728	747	766	785	803	822	841	860	878	897	916	935	953	972
26,750	28,420	706	724	743	762	781	799	818	837	856	874	893	912	931	949
28,420	30,080	617	635	652	670	687	705	722	740	757	775	792	810	827	845
30,080	31,740	574	591	609	626	644	661	679	696	714	731	749	766	784	801
31,740	33,420	550	568	585	603	620	638	655	673	690	708	725	743	760	778
33,420	35,090	527	544	562	579	597	614	632	649	667	684	702	719	737	754
35,090	36,770	467	484	500	516	532	549	565	581	597	614	630	646	662	679
36,770	38,440	446	462	478	494	511	527	543	559	576	592	608	624	641	657
38,440	40,100	424	440	456	473	489	505	521	538	554	570	586	603	619	635
40,100	41,770	371	386	401	416	431	446	461	476	491	506	521	536	551	566
41,770	43,470	351	366	381	396	411	426	441	456	471	486	501	516	531	546
43,470	45,130	331	346	361	376	391	406	421	436	451	466	481	496	511	526
45,130	46,790	311	326	341	356	371	386	401	416	431	446	461	476	491	506
46,790	48,460	267	281	294	308	322	336	349	363	377	391	404	418	432	446
48,460	50,140	248	262	276	290	303	317	331	345	358	372	386	400	413	427
50,140	51,820	230	244	257	271	285	299	312	326	340	354	367	381	395	409
51,820	53,470	192	205	217	230	242	255	267	280	292	305	317	330	342	355
53,470	55,150	176	188	201	213	226	238	251	263	276	288	301	313	326	338
55,150	56,820	159	171	184	196	209	221	234	246	259	271	284	296	309	321
56,820	58,490	142	155	167	180	192	200	200	200	200	200	200	200	200	200
58,490	& 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	1,660	1,690	1,714	1,738	1,761	1,785	1,809	1,833	1,856	1,880
1,660	3,320	1,674	1,698	1,722	1,746	1,769	1,793	1,817	1,841	1,864
3,320	5,020	1,659	1,682	1,706	1,730	1,754	1,777	1,801	1,825	1,849
5,020	6,680	1,556	1,579	1,601	1,624	1,646	1,669	1,691	1,714	1,736
6,680	8,350	1,534	1,557	1,579	1,602	1,624	1,647	1,669	1,692	1,714
8,350	10,030	1,509	1,532	1,554	1,577	1,599	1,622	1,644	1,667	1,689
10,030	11,700	1,491	1,514	1,536	1,559	1,581	1,604	1,626	1,649	1,671
11,700	13,380	1,381	1,402	1,423	1,445	1,466	1,487	1,508	1,530	1,551
13,380	15,050	1,362	1,384	1,405	1,426	1,447	1,469	1,490	1,511	1,532
15,050	16,720	1,330	1,352	1,373	1,394	1,415	1,437	1,458	1,479	1,500
16,720	18,370	1,233	1,253	1,273	1,293	1,313	1,333	1,353	1,373	1,393
18,370	20,060	1,199	1,219	1,239	1,259	1,279	1,299	1,319	1,339	1,359
20,060	21,730	1,179	1,199	1,219	1,239	1,259	1,279	1,299	1,319	1,339
21,730	23,400	1,141	1,161	1,181	1,201	1,221	1,241	1,261	1,281	1,301
23,400	25,060	1,032	1,050	1,069	1,088	1,107	1,125	1,144	1,163	1,182
25,060	26,750	991	1,010	1,028	1,047	1,066	1,085	1,103	1,122	1,141
26,750	28,420	968	987	1,006	1,024	1,043	1,062	1,081	1,099	1,118
28,420	30,080	862	880	897	915	932	950	967	985	1,002
30,080	31,740	819	836	854	871	889	906	924	941	959
31,740	33,420	795	813	830	848	865	883	900	918	935
33,420	35,090	772	789	807	824	842	859	877	894	912
35,090	36,770	695	711	727	744	760	776	792	809	825
36,770	38,440	673	689	706	722	738	754	771	787	803
38,440	40,100	651	668	684	700	716	733	749	765	781
40,100	41,770	581	596	611	626	641	656	671	686	701
41,770	43,470	561	576	591	606	621	636	651	666	681
43,470	45,130	541	556	571	586	601	616	631	646	661
45,130	46,790	521	536	551	566	581	596	611	626	641
46,790	48,460	459	473	487	501	514	528	542	556	569
48,460	50,140	441	455	468	482	496	510	523	537	551
50,140	51,820	422	436	450	464	477	491	505	519	532
51,820	53,470	367	380	392	405	417	430	442	455	467
53,470	55,150	351	363	376	388	401	413	426	438	451
55,150	56,820	334	346	359	371	384	396	409	421	434
56,820	58,490	200	200	200	200	200	200	200	200	200
58,490	& 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	1,660	1,904	1,928	1,951	1,975	1,999	2,023	2,046	2,050	2,050	2,050
1,660	3,320	1,888	1,912	1,936	1,959	1,983	2,007	2,031	2,050	2,050	2,050
3,320	5,020	1,872	1,896	1,920	1,944	1,967	1,991	2,015	2,039	2,050	2,050
5,020	6,680	1,759	1,781	1,804	1,826	1,849	1,871	1,894	1,916	1,939	1,961
6,680	8,350	1,737	1,759	1,782	1,804	1,827	1,849	1,872	1,894	1,917	1,939
8,350	10,030	1,712	1,734	1,757	1,779	1,802	1,824	1,847	1,869	1,892	1,914
10,030	11,700	1,694	1,716	1,739	1,761	1,784	1,806	1,829	1,851	1,874	1,896
11,700	13,380	1,572	1,593	1,615	1,636	1,657	1,678	1,700	1,721	1,742	1,763
13,380	15,050	1,554	1,575	1,596	1,617	1,639	1,660	1,681	1,702	1,724	1,745
15,050	16,720	1,522	1,543	1,564	1,585	1,607	1,628	1,649	1,670	1,692	1,713
16,720	18,370	1,413	1,433	1,453	1,473	1,493	1,513	1,533	1,553	1,573	1,593
18,370	20,060	1,379	1,399	1,419	1,439	1,459	1,479	1,499	1,519	1,539	1,559
20,060	21,730	1,359	1,379	1,399	1,419	1,439	1,459	1,479	1,499	1,519	1,539
21,730	23,400	1,321	1,341	1,361	1,381	1,401	1,421	1,441	1,461	1,481	1,501
23,400	25,060	1,200	1,219	1,238	1,257	1,275	1,294	1,313	1,332	1,350	1,369
25,060	26,750	1,160	1,178	1,197	1,216	1,235	1,253	1,272	1,291	1,310	1,328
26,750	28,420	1,137	1,156	1,174	1,193	1,212	1,231	1,249	1,268	1,287	1,306
28,420	30,080	1,020	1,037	1,055	1,072	1,090	1,107	1,125	1,142	1,160	1,177
30,080	31,740	976	994	1,011	1,029	1,046	1,064	1,081	1,099	1,116	1,134
31,740	33,420	953	970	988	1,005	1,023	1,040	1,058	1,075	1,093	1,110



# Renters Only

# Refund Table

If line 8 is:		and line 9 is at least:									
		\$2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
at least but less than		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:									
33,420	35,090	929	947	964	982	999	1,017	1,034	1,052	1,069	1,087
35,090	36,770	841	857	874	890	906	922	939	955	971	987
36,770	38,440	819	836	852	868	884	901	917	933	949	966
38,440	40,100	798	814	830	846	863	879	895	911	928	944
40,100	41,770	716	731	746	761	776	791	806	821	836	851
41,770	43,470	696	711	726	741	756	771	786	801	816	831
43,470	45,130	676	691	706	721	736	751	766	781	796	811
45,130	46,790	656	671	686	701	716	731	746	761	776	791
46,790	48,460	583	597	611	624	638	652	666	679	693	707
48,460	50,140	565	578	592	606	620	633	647	661	675	688
50,140	51,820	546	560	574	587	601	615	629	642	656	670
51,820	53,470	480	492	505	517	530	542	555	567	580	592
53,470	55,150	463	476	488	501	513	526	538	551	563	576
55,150	56,820	446	459	471	484	496	509	510	510	510	510
56,820	58,490	200	200	200	200	200	200	200	200	200	200
58,490	& up	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:										
		\$2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500
at least but less than		but less than:										
		\$2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	& over
		your property tax refund is:										
0	1,660	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
1,660	3,320	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
3,320	5,020	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
5,020	6,680	1,984	2,006	2,029	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
6,680	8,350	1,962	1,984	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990
8,350	10,030	1,937	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
10,030	11,700	1,919	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
11,700	13,380	1,785	1,806	1,827	1,848	1,870	1,890	1,890	1,890	1,890	1,890	1,890
13,380	15,050	1,766	1,787	1,809	1,830	1,851	1,872	1,890	1,890	1,890	1,890	1,890
15,050	16,720	1,734	1,755	1,777	1,798	1,819	1,840	1,840	1,840	1,840	1,840	1,840
16,720	18,370	1,613	1,633	1,653	1,673	1,693	1,713	1,733	1,753	1,773	1,790	1,790
18,370	20,060	1,579	1,599	1,619	1,639	1,659	1,679	1,699	1,719	1,739	1,740	1,740
20,060	21,730	1,559	1,579	1,599	1,619	1,639	1,659	1,679	1,699	1,719	1,739	1,740
21,730	23,400	1,521	1,541	1,561	1,581	1,601	1,621	1,641	1,661	1,681	1,690	1,690
23,400	25,060	1,388	1,407	1,425	1,444	1,463	1,482	1,500	1,519	1,538	1,557	*
25,060	26,750	1,347	1,366	1,385	1,403	1,422	1,441	1,460	1,478	1,497	1,516	*
26,750	28,420	1,324	1,343	1,362	1,381	1,399	1,418	1,437	1,456	1,474	1,493	*
28,420	30,080	1,195	1,212	1,230	1,247	1,265	1,282	1,300	1,317	1,335	1,352	*
30,080	31,740	1,151	1,169	1,186	1,204	1,221	1,239	1,256	1,274	1,291	1,309	*
31,740	33,420	1,128	1,145	1,163	1,180	1,198	1,215	1,233	1,250	1,268	1,285	*
33,420	35,090	1,104	1,122	1,139	1,157	1,174	1,192	1,209	1,227	1,244	1,262	*
35,090	36,770	1,004	1,020	1,036	1,052	1,069	1,085	1,101	1,117	1,134	1,150	*
36,770	38,440	982	998	1,014	1,031	1,047	1,063	1,079	1,096	1,112	1,128	*
38,440	40,100	960	976	993	1,009	1,025	1,041	1,058	1,074	1,090	1,106	*
40,100	41,770	866	881	896	911	926	941	956	971	986	1,001	*
41,770	43,470	846	861	876	891	906	921	936	951	966	981	*
43,470	45,130	826	841	856	871	886	901	916	931	946	961	*
45,130	46,790	806	821	836	851	866	881	896	911	926	941	*
46,790	48,460	721	734	748	762	776	789	803	817	831	844	*
48,460	50,140	702	716	730	743	757	771	785	798	812	826	*
50,140	51,820	684	697	711	725	739	752	766	780	794	807	*
51,820	53,470	605	617	630	642	655	667	680	692	705	717	*
53,470	55,150	588	601	613	626	638	651	663	676	688	701	*
55,150	56,820	510	510	510	510	510	510	510	510	510	510	510
56,820	58,490	200	200	200	200	200	200	200	200	200	200	200
58,490	& 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 \$23,400 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
23,400	25,060	0.017	0.75	1,690
25,060	28,420	0.018	0.75	1,690
28,420	30,080	0.019	0.70	1,690
30,080	35,090	0.020	0.70	1,690
35,090	40,100	0.020	0.65	1,690
40,100	46,790	0.020	0.60	1,690
46,790	48,460	0.020	0.55	1,530
48,460	50,140	0.020	0.55	1,380
50,140	51,820	0.020	0.55	1,180
51,820	53,470	0.020	0.50	1,020
53,470	55,150	0.020	0.50	920
55,150	56,820	0.020	0.50	510
56,820	58,490	0.020	0.50	200
58,490	& up	not eligible		

# Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	and line 13 is at least:										your homestead credit refund is:																
	\$0	25	50	75	100	125	150	175	200	225		250	275	300	325	350	375	400	425	450	475	500	525	550	575	600	
0	1,660	4	25	46	67	89	110	110	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575
1,660	3,300	0	9	30	51	72	94	115	136	157	179	200	221	242	264	280	299	318	337	356	375	394	413	432	451	470	
3,300	5,000	0	11	32	53	75	96	117	138	160	181	202	223	245	266	287	308	329	350	371	392	413	434	455	476		
5,000	6,670	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309	329	349	369	389	409			
6,670	8,320	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286	306	326	346	366	386			
8,320	9,980	0	0	0	0	0	20	40	60	80	100	120	140	160	180	200	220	240	260	280	300	320	340	360			
9,980	11,650	0	0	0	0	0	0	40	60	80	100	120	140	160	180	200	220	240	260	280	300	320	340	360			
11,650	13,310	0	0	0	0	0	0	0	10	30	50	70	90	110	130	150	170	190	210	230	250	270	290	310			
13,310	14,990	0	0	0	0	0	0	0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298			
14,990	16,640	0	0	0	0	0	0	0	0	0	2	22	42	62	82	102	122	142	162	182	202	222	242	262			
16,640	18,290	0	0	0	0	0	0	0	0	0	0	4	23	42	60	79	98	117	135	154	173	192	211	230			
18,290	19,980	0	0	0	0	0	0	0	0	0	0	0	4	22	41	60	79	97	116	135	154	173	192	211			
19,980	21,650	0	0	0	0	0	0	0	0	0	0	0	0	0	16	35	53	72	91	110	128	147	166	185			
21,650	23,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	29	47	66	85	104	123	142	161			
23,300	24,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	21	38	56	73	90	107	124			
24,960	26,630	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
26,630	28,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
28,300	29,930	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
29,930	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

# Homestead Credit Refund (for Homeowners) Table

if line 8 is:	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		
at	but less than:																									
least	\$ 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		
	your homestead credit refund is:																									
0	1,660	514	535	556	577	599	620	641	662	684	705	726	747	769	790	811	832	854	875	896	917	939	960	981	1,002	
1,660	3,300	497	519	540	561	582	604	625	646	667	689	710	731	752	774	795	816	837	859	880	901	922	944	965	986	
3,300	5,000	478	500	521	542	563	585	606	627	648	670	691	712	733	755	776	797	818	840	861	882	903	925	946	967	
5,000	6,670	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	749	769	789	809	829	849	869	889	
6,670	8,320	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	726	746	766	786	806	826	846	866	
8,320	9,980	380	400	420	440	460	480	500	520	540	560	580	600	620	640	660	680	700	720	740	760	780	800	820	840	
9,980	11,650	360	380	400	420	440	460	480	500	520	540	560	580	600	620	640	660	680	700	720	740	760	780	800	820	
11,650	13,310	330	350	370	390	410	430	450	470	490	510	530	550	570	590	610	630	650	670	690	710	730	750	770	790	
13,310	14,990	298	318	338	358	378	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	758	
14,990	16,640	262	282	302	322	342	362	382	402	422	442	462	482	502	522	542	562	582	602	622	642	662	682	702	722	
16,640	18,290	210	229	248	267	285	304	323	342	360	379	398	417	435	454	473	492	510	529	548	567	585	604	623	642	
18,290	19,980	172	191	210	229	247	266	285	304	322	341	360	379	397	416	435	454	472	491	510	529	547	566	585	604	
19,980	21,650	147	166	185	203	222	241	260	278	297	316	335	353	372	391	410	428	447	466	485	503	522	541	560	578	
21,650	23,300	122	141	160	179	197	216	235	254	272	291	310	329	347	366	385	404	422	441	460	479	497	516	535	554	
23,300	24,960	91	108	126	143	161	178	196	213	231	248	266	283	301	318	336	353	371	388	406	423	441	458	476	493	
24,960	26,630	68	85	103	120	138	155	173	190	208	225	243	260	278	295	313	330	348	365	383	400	418	435	453	470	
26,630	28,300	44	62	79	97	114	132	149	167	184	202	219	237	254	272	289	307	324	342	359	377	394	412	429	447	
28,300	29,930	20	36	52	68	85	101	117	133	150	166	182	198	215	231	247	263	280	296	312	328	345	361	377	393	
29,930	31,590	0	14	31	47	63	79	96	112	128	144	161	177	193	209	226	242	258	274	291	307	323	339	356	372	
31,590	33,250	0	0	9	25	42	58	74	90	107	123	139	155	172	188	204	220	237	253	269	285	302	318	334	350	
33,250	34,950	0	0	0	4	20	36	52	69	85	101	117	134	150	166	182	199	215	231	247	264	280	296	312	329	
34,950	36,590	0	0	0	0	0	14	31	47	63	79	96	112	128	144	161	177	193	209	226	242	258	274	291	307	
36,590	38,250	0	0	0	0	0	0	9	25	42	58	74	90	107	123	139	155	172	188	204	220	237	253	269	285	
38,250	39,930	0	0	0	0	0	0	0	4	20	36	52	69	85	101	117	134	150	166	182	199	215	231	247	264	
39,930	41,590	0	0	0	0	0	0	0	0	0	14	31	47	63	79	96	112	128	144	161	177	193	209	226	242	
41,590	43,240	0	0	0	0	0	0	0	0	0	0	0	9	25	42	58	74	90	107	123	139	155	172	188	204	220
43,240	44,900	0	0	0	0	0	0	0	0	0	0	0	4	20	36	53	69	85	101	118	134	150	166	183	199	
44,900	46,560	0	0	0	0	0	0	0	0	0	0	0	0	0	15	31	47	64	80	96	112	129	145	161	177	
46,560	48,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	26	42	58	75	91	107	123	140	156	
48,210	49,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	20	37	53	69	85	102	118	134	150	
49,910	51,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
51,570	53,230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
53,230	54,880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
54,880	56,540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56,540	58,230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58,230	59,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59,890	& up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	















# Homestead Credit Refund (for Homeowners) Table

If line 8 is:	and line 13 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	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
at least	86,510	88,160	89,820	91,510	93,170	94,820	96,510	98,170	99,860	101,510	103,170	104,830	106,490	108,150	109,810	111,470	113,130	114,790	116,450	118,110	119,770
but less than:	88,160	89,820	91,510	93,170	94,820	96,510	98,170	99,860	101,510	103,170	104,830	106,490	108,150	109,810	111,470	113,130	114,790	116,450	118,110	119,770	121,430
your homestead credit refund is:	602	617	632	647	662	677	692	707	722	737	752	767	782	797	812	827	842	857	872	887	*
	579	594	609	624	639	654	669	684	699	714	729	744	759	774	789	804	819	834	849	864	*
	556	571	586	601	616	631	646	661	676	691	706	721	736	751	766	781	796	811	826	841	*
	438	452	465	479	493	507	520	534	548	562	575	589	603	617	630	644	658	672	685	699	*
	416	430	444	457	471	485	499	512	526	540	554	567	581	595	609	622	636	650	664	677	*
	394	408	422	435	449	463	477	490	504	518	532	545	559	573	587	600	614	628	642	655	*
	318	332	346	360	373	387	401	415	428	442	456	470	483	497	511	525	538	552	566	580	*
	295	309	323	337	350	364	378	392	405	419	433	447	460	474	488	502	515	529	543	557	*
	248	260	273	285	298	310	323	335	348	360	373	385	398	410	423	435	448	460	473	485	*
	222	235	247	260	272	285	297	310	322	335	347	360	372	385	397	410	422	435	447	460	*
	202	214	227	239	252	264	277	289	302	314	327	339	352	364	377	389	402	414	427	439	*
	186	198	211	223	236	248	261	273	286	298	311	323	336	348	361	373	386	398	411	423	*
	166	179	191	204	216	229	241	254	266	279	291	304	316	329	341	354	366	379	391	404	*
107,930 & 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 \$13,310 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
13,310	14,990	0.017	0.800	2,640
14,990	16,640	0.018	0.800	2,640
16,640	18,290	0.019	0.750	2,640
18,290	23,300	0.020	0.750	2,640
23,300	28,300	0.020	0.700	2,640
28,300	39,930	0.020	0.650	2,640
39,930	58,230	0.020	0.650	2,140
58,230	66,550	0.020	0.600	1,870
66,550	74,870	0.021	0.600	1,540
74,870	83,190	0.022	0.600	1,380
83,190	91,510	0.023	0.600	1,210
91,510	96,510	0.024	0.550	1,020
96,510	99,860	0.025	0.550	850
99,860	103,900	0.025	0.500	700
103,900	107,930	0.025	0.500	510
107,930	& 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 click on “Property Tax Refund” under “For Individuals” to get started.

## 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

## 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**.

## Want to speak with a representative?

call **651-296-3781** or **1-800-652-9094**

from 8:00 a.m. to 4:30 p.m. Monday through Friday. When you call, have the following available:

- your Form M1PR; and
- any CRP forms given to you by your landlord (if a renter) or your 2016 and 2015 property tax statements (if a homeowner).

## Need Help?

**Free tax help is available to seniors, people with low incomes or disabilities, and limited-English speakers.**

To find a volunteer tax help site in your area, call 651-297-3724 or 1-800-657-3989. Tax help is available generally from February 1 through April 15.

**Information is available in alternative formats** for the visually impaired. Give us a call.

## Need to Write Us?

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

**Your 2015 return should be electronically filed, postmarked, or dropped off by August 15, 2016. The final deadline to claim the 2015 refund is August 15, 2017.**

## Where's my refund?

We have updated our **Where's My Refund** system.

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 the new system, you can:

- See when we've received your return
- Follow your return through the process
- Get more information about your return in each step of the process
- See the actual date your refund was issued

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. You may also monitor the status of your refund by calling the department at 651-296-4444 or 1-800-657-3676 (toll free).

For more information, see page 3.