DEPARTMENT OF REVENUE

2018

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

Forms and Instructions

> Form M1PR

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

Coming soon

An Even Better Revenue Website

We are redesigning the Minnesota Department of Revenue website to make it easier for you to find and use the information you rely on to meet your state tax obligations.

Watch for a beta (preview) version of our new website in early 2019!

What's New

- Minnesota did not adopt federal tax law changes for 2018, which may impact household income. See the instructions for Form M1 and Schedule M1NC for details.
- We have created a new worksheet, **Worksheet 5 - Co-occupant Income**, to help you calculate another person's income you must include in your household income. Complete this worksheet if you are a homeowner and had someone other than a spouse, dependent, tenant, or parent who is not a co-owner of your home living with you.

What is household income?

your 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 match the income listed on your income tax return and may include another person's income if you are a homeowner.

How do I report my property taxes paid?
Homeowners: Use the **Statement of Property Taxes Payable in 2019** that you receive in March 2019 to complete your 2018 return. Do not use your 2018 tax statement or your Notice of Proposed Taxes to complete your return.Your refund will be delayed if you file using incorrect statements.

Do not include your property tax statement when mailing a return.

Renters: Your landlord must provide you a CRP, *Certificate of Rent Paid*, by January 31, 2019. If you rented more than one apartment during 2018, you must have a CRP for each apartment. If your landlord does not provide a CRP by March 1, 2019, call us at 651-296-3781 or 1-800-652-9094 (toll-free).

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

Contents

	Page
Do I qualify?	2
Where's my refund?	3
How the department protects your information	3
Avoid Common Errors	3
How is my information used?	3
Getting Started	4
Completing the top of the return	5
Filing situations for renters	6
Filing situations for homeowners	7
Line instructions	8-11
Special Property Tax Refund	10
Subtractions	10
Other Property Tax Programs	11
Refund table for renters	12-16
Refund table for homeowners	17-25
Worksheets 1-4	26
Worksheet 5 - Co-occupant Income	27

Do I qualify?

You may be eligible for a refund based on your household income (see **What is household income?**) 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 **$61,320**	$2,150
A homeowner	Your total household income is less than **$113,150**	$2,770

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 are true:

- You lived in your home on January 2, 2018 and January 2, 2019
- Your net property tax on your homestead increased by more than 12% from 2018 to 2019
- The increase was at least $100

Other Requirements

- **If you were a part-year resident of Minnesota during 2018:**
  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 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.

You do NOT qualify if:

- You **are a dependent.** You are a dependent if you:
  - can be claimed on someone's 2018 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 $4,150 in 2018, 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 $4,150
  - you received more than 50 percent of your support from a relative.
- You **have a relative homestead**. Neither the owner nor the occupants may claim a homeowner's refund or special refund for property classified as a relative homestead.

Where's my refund?

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

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

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

What can I do to get my refund faster?

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

What happens after I send my return?

We will:

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

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

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

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

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

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

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

Avoid Common Errors

- 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, 2019 due date.
- If you are paper filing with a new address, be sure to place an X in the **New Address** box in the header. If you move after filing, contact us right away. You should do this even when requesting a direct deposit.
- Do not staple or tape anything to your return. Use a paperclip.

How is my information used?

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

Getting Started

Renters: You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2018. You need this to calculate your refund. Your landlord must give you a completed 2018 CRP no later than January 31, 2019. Include it with your completed return.

If you do not receive a CRP by March 1, 2019, contact your landlord. If your landlord will not provide a copy, call us at 651-296-3781 or 1-800-652-9094 (toll-free).

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

Homeowners and Mobile Home Owners:

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2018, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2019. At the time you apply for homestead status, request a signed statement saying that your application was approved. Include it with your Form M1PR.

Delinquent taxes. If you owe delinquent property taxes on your home, you cannot file a return unless you pay or make arrangements with the county by August 15, 2020. Include a copy of your receipt or a signed confession of judgment statement from your county auditor or treasurer. After your homestead application has been approved or you have paid or made arrangements to pay delinquent taxes, include the amount from line 5 of your property tax statement on line 11 of Form M1PR.

What if I move after I file?

Change your address by emailing individual.incometax@state.mn.us or calling 651-296-3781 or 1-800-652-9094 (toll-free).
Your refund may be delayed if you do not contact us.

What if a person died?

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

Spouses:

If a person who is eligible for a property tax refund died in 2018:

- 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 2019 before applying for the 2018 refund:

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

Dependents (If there is no surviving spouse):

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

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

What if my Property Tax or Income Changes?

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

- Your household income changes
- You receive a corrected CRP from your 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, 2022 to file an amended 2018 property tax refund return.

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

Completing the Top of the Return

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 **Foreign Address** box.

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

Married Couples

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

Status: Which Box(es)?

If you	Place an X in the box(es) for:			
	Renter	Homeowner	Nursing home or adult foster care resident	Mobile home owner
Lived in a rental unit for all of 2018	X			
Owned and lived in a home on January 2, 2019		X		
Rented during 2018 and then owned and lived in your home on January 2, 2019	X	X		
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility			X	
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility but **did not** receive any benefits from medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Housing Support (formerly GRH)	X			
Owned and lived in a mobile home on January 2, 2019, and paid rent for the property on which it is located				X

State Elections Campaign Fund

If you want $5 to go to help candidates for state office pay campaign expenses and you did not designate this on your 2018 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 2018 return should be electronically filed, postmarked, or dropped off by August 15, 2019.
The final deadline to claim the 2018 refund is August 15, 2020.

Filing Situations for Renters

If you	and	then
were single all year	—	Enter only your income on line 1 of Form M1PR.
were married all year	lived together for the entire year	File using your income and your spouse's income to apply for one refund. You must file a joint Form M1PR.
were a part-year resident of Minnesota	—	File using your income for the period you lived in Minnesota. If you were married, also include your spouse's income for the period you lived in Minnesota. **Include a statement showing how you calculated the income you received during the period you lived in Minnesota.**
got married during the year	are filing together	Use both incomes for the year to apply for one refund. 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 name or Social Security number. Each spouse will use line 3 of the CRP for the rental unit they rented prior to the marriage. One spouse may also include the 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 must 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 2018, but not on January 2, 2019	You must apply for the property tax refund only as a renter.
	you rented during 2018 and then owned and lived in your home on January 2, 2019	Follow the steps for both renters and homeowners. Include all of your 2018 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 26 to determine line 11 of the return. Include the worksheet when filing your return.
lived in a nursing home, adult foster care, intermediate care, assisted living, or group home	the property is exempt	You are not eligible for a refund.
	the property is nonexempt	• 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. • If all of your costs were paid for by medical assistance (Medicaid), SSI, MSA, or Housing Support, you are not eligible for a refund. • If only part of your costs were paid for by these programs, you may be eligible for a refund. You must complete the Worksheet for Line 10 on page 9. 1 Mark an X in the box at the top of the return for *nursing home or adult foster care resident*. 2 Complete lines 1–9. 3 To determine line 10, complete the Worksheet for Line 10 on page 9. If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 is not the same as on your federal return.
rented out part of your home or used it for business	—	Use Worksheet 2 on page 26 to determine line 9. **Include the worksheet when filing your return.**
paid rent for more than one unit for the same months	—	You cannot include the amounts from both CRPs on line 9 of the return. 1 For each CRP, divide line 3 by the number of months you rented the unit. 2 Multiply that number by the number of months you actually lived in the unit. 3 Add the results from step 2 for each CRP. Enter this total on line 9 of your return.
received a CRP that divided the rent you paid between you and your dependent	your dependent received a CRP with a portion of the rent you paid	Include the amount from the CRP your dependent received on line 9 of your property tax refund form. Include your dependent's CRP along with all of your CRPs when you file.

Filing Situations for Homeowners

If you	and	then
were single all year	—	Enter only your income on line 1 of Form M1PR.
were married all year	lived together for the entire year	File using your income and your spouse's income to apply for one refund.
were a part-year resident	are single or married	File using your household income for all of 2018, 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 2018, 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	1 One spouse will complete the return as the homeowner using their own income for the entire year plus the other spouse's income for the time they were living together in the home. If a spouse received 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 2019 Statement of Property Taxes Payable. 2 The other spouse may file a return as a renter using any CRPs received prior to moving into the home. Household income must include their income for the entire year, plus the other spouse's income for the time they were married and living together. 3 Do not include your spouse's name and Social Security number in the heading on your return.
divorced or separated	are filing separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together during the year. Only the spouse who owned and lived in the home on January 2, 2019, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2019 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 time that they owned and lived in the home.
had someone other than your spouse living with you	—	Only you can apply for the refund. Include the income of any other person living with you, except boarders, renters, your dependents, your parents, or your spouse's parents. Include your parents' income if they are co-owners of your home, lived with you, and were not your dependents. **Complete and enclose Worksheet 5—Co-occupant Income on page 27.**
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2018, but not on January 2, 2019	You must apply for the property tax refund only as a renter.
	you rented during 2018 and then owned and lived in your home on January 2, 2019	Follow the steps for both renters and homeowners. Include all of your 2018 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 26 to determine line 11 of the return. Include the worksheet when filing your return.
rented out part of your home or used it for business	—	Complete Worksheet 2 on page 26 to determine line line 11 of the return. **Include the worksheet when filing your return.** **Important:** Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2019 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

To apply for a refund, complete lines 1–8 to determine your total household income (see page 2 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 1-8, 11, 12, 15-17, and Schedule 1. Above line 11, provide the property ID number and county in which the property is located.

Line 1 — Federal Adjusted Gross Income

Enter the federal adjusted gross income from line 1 of your 2018 Form M1. If it is a negative number, check the box next to the number you entered. If you did not file a 2018 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 does not match your federal adjusted gross income, enclose an explanation. **Your refund will be delayed or denied if you do not provide an explanation.**

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

Include the total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2018. Also include amounts deducted for payments of Medicare Premium.

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

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

Do not include Social Security income for dependents.

Line 4 — Total Payments Received from Programs

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

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

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

Line 5 — Additional Nontaxable Income

Enter any nontaxable income received in 2018 that you did not include on lines 1-4. If you had an amount on line 13 of your Schedule M1M, *Income Additions and Subtractions*, include that amount on this line. Enter the type(s) of income on the line provided.

If you had people living with you other than a spouse or renter, include their income for the time they lived with you during the year. Use Worksheet 5 on page 27 to determine the total income for each co-occupant living with you. If the co-occupant's income is positive, include that amount on this line.

Common examples include:

- acquisition or abandonment of property gain, reported on 1099-A, not included in your federal income
- adoption assistance - subsidy payments as well as employer paid expenses
- canceled, discharged, or forgiven debt that was not included in your federal adjusted gross income, excluding any amount on line 4 of Schedule M1NC
- Community Access for Disability Inclusion Waivers
- contributions to deferred compensation plans such as 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plan
- contributions to dependent care accounts and medical expense accounts
- disability benefits
- distributions from a ROTH or traditional IRA not included on line 1, including distributions made to charity
- employer paid education expenses
- federal adjustments to income for contributions to IRA, Keogh, and SIMPLE/SEP plans
- federally nontaxed interest and mutual fund dividends
- foreign earned income exclusion
- foster care payments, including adult foster care
- gain on the sale of your home excluded from your federal income
- G.I. Bill funding, including scholarships
- housing allowance for military or clergy
- income excluded by tax treaty
- long-term care benefits received
- lump-sum distribution reported on line 1 of Schedule M1LS
- Medicaid Home & Community-Based Services Waiver program payments
- Medicare Part B Premiums
- nontaxable Compensated Work Therapy (CWT) payments
- nontaxable employee transit and parking expenses
- nontaxable military earned income, such as combat zone pay
- nontaxable pension and annuity payments, including disability payments
- nontaxable personal injury or other settlement income
- nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- ParentPay payments
- Public Safety Officer medical insurance exclusion
- reduction in rent for caretaking responsibilities, include the amount shown on your CRP
- sick pay
- strike benefits
- VEBA contributions made by the employee
- veterans' benefits including Special Monthly Compensation (SMC)
- worker's compensation benefits

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

- capital loss carryforward (use Worksheet 4 on page 26 to compute amount)
- educator expenses and tuition and fees deductions
- health savings account, domestic production activities, and the Archer MSA deductions
- net operating loss carryforward/carryback
- passive activity losses in current year in excess of current year passive activity income, including rental losses, even if actively involved in real estate
- prior year passive activity loss carryforward claimed in 2018 for federal purposes

Do not include:

- after tax contributions to annuities
- bonus depreciation addition or subtraction
- car insurance settlement payments used to pay medical bills

Line Instructions — Lines 8–17

- certain federal adjustments to income such as moving expenses, student loan interest deduction, penalty on early withdrawal, ½ self-employment tax, self-employment health insurance, and alimony paid
- child care assistance
- child support payments
- dependent's income, including Social Security
- dependent's indemnity compensation
- employee's mandatory contributions to a retirement plan
- employer's contributions to filer's deferred compensation or pension plan
- FEMA emergency grants for disaster victims
- foster care adoption bonus
- gifts and inheritances
- Gulf-war bonus
- health and dental insurance contributions paid by employee or employer
- IRA rollovers
- IRS stimulus/rebate
- long-term care benefits used to pay medical expenses
- loss on sale of rental property
- Minnesota property tax refunds
- nontaxable Holocaust settlement payments
- payments by someone else for your care by a nurse, nursing home or hospital
- payments from life insurance policies
- premium tax credit
- reimbursements by employer for expenses paid, such as gas, meals, and lodging
- return of capital or return of investment
- reverse mortgage proceeds
- special needs welfare benefits
- spouse's Social Security income if filing separately
- state income tax refunds not included on line 1

Line 8 — Total Household Income

Renters: If line 8 is $61,320 or more, **STOP.** You do not qualify for the renter's refund.

If line 8 is less than $61,320, continue to line 9.

Homeowners and Mobile Home Owners: If line 8 is $113,150 or more, **STOP**. You do not qualify for the homeowner's refund. You may still be eligible for the special property tax refund. Read the instructions for lines 18 through 30 to see if you qualify.

If line 8 is less than $113,150, continue with line 11.

Renters Only—Lines 9 and 10

If you **did not** rent for any part of 2018, 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 2018: Enter the amount from line 3 of your CRP.

If you lived in more than 1 rental unit during 2018: 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 12 to determine your renters property tax refund amount. Enter the amount from the table 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, 2019, 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 2019. Complete corresponding worksheet on page 26 if any of the following are true:

- You used part of your home for business
- You rented part of your home to others
- You are a mobile home owner 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 2018 to 2019, and the increase was $100 or more, you may be eligible for a special refund. You may qualify for the special refund even if you do not qualify for the homeowner's refund (see Homeowner Special Property Tax Refund section on page 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 17 to determine your homestead credit refund amount. Enter the amount from the table 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/checkoff.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.**

Worksheet for Line 10

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

A	Amount from line 6	**A** _____
B	Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Housing Support (formerly GRH) that was included in Step A above	**B** _____
C	Subtract line Step B from Step A	**C** _____
D	Total medical assistance (or Medicaid) payments made directly to your landlord *(from line A of your 2018 CRP)*	**D** _____
E	Add Step A and Step D	**E** _____
F	Divide Step C by Step E, enter here, up to 5 decimal points	**F** _____
G	Using the amounts on line 8 and line 9, find the amount to enter here from the renter's refund table on pages 12–16 of the instructions	**G** _____
H	Multiply Step G by Step F. Enter the result here and on line 10	**H** _____

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

Line Instructions — Lines 19—36

Homeowner Special Property Tax Refund—Lines 18—30

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 qualifications, see page 2 of these instructions.

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 2018 homeowner's refund.

If you are filing only for the special property tax refund, complete only lines 1-8, 11, 12, 15-17 and Schedule 1**.** 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 in the 2019 column of your property tax statement, complete Worksheet 3 on page 26 to determine line 19. You cannot use the increase in your property tax from the value of the new improvements and/or expired exclusions when computing the special refund.

The amount listed on your statement for new improvements/expired exclusions may include construction of a new building, an addition, or an improvement to an existing home.

Line 22

Enter line 2 (2018 column) of your Statement of Property Taxes Payable in 2019. If there is no amount on line 2, use line 5 (2018 column) of the statement.

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.

The amount entered on line 22 must be greater than zero.

Line 23

Enter the special refund amount from **line 12** of your **2017** return. If we changed the amount, use the corrected amount. Leave line 23 blank if you did not receive a special refund on your 2017 return.

Special Situations

If you rented out part of your home or used it for business, complete **Worksheet 2 on page 26**. Compare the percentages you used for 2017 and 2018, 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 2017 Form M1PR instructions.
- **If in 2018 you used a higher percentage for your home than you did in 2017:**
  Line 18: Multiply line 1 of your 2019 Statement of Property Taxes Payable by the percentage used as your home in 2017 (from step 2 of Worksheet 2 of the 2017 Form M1PR instructions).
  Line 22: Enter step 3 of Worksheet 2 of the 2017 Form M1PR instructions.
- **If in 2018 you used a lower percentage for your home than you did in 2017:**
  Line 18: Enter step 3 of Worksheet 2.
  Line 22: Multiply line 2 of your 2019 Statement of Property Taxes Payable by the percentage used for your home in 2018 (from step 2 of Worksheet 2).
  Line 23: Multiply line 12 of your 2017 return by the proportion your 2018 percentage used for your home is to the 2017 percentage used for your home.

Subtractions—Lines 31—35

Line 31 — Subtraction for those born before January 2, 1954 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2018. If you were not certified, you may still qualify as disabled if, during 2018, 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 $4,150. The subtraction amount is the same even if both you and your spouse are over 65 or disabled. Check the appropriate box under line 31.

Line 32 — Dependent Subtraction

Enter the number of dependents you claimed on your federal Form 1040. 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	5,810
2	11,205
3	16,185
4	20,750
5 or more	24,900

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

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

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).

Line 34 — M1M Subtraction and Co-occupant Income

If you had an amount on line 40 of your Schedule M1M, include that amount on line 34.

Use Worksheet 5 on page 27 to determine the total income for each co-occupant living with you. If you determine the co-occupant's income to be negative, include that amount as a positive number on line 34. Include the worksheet with your return.

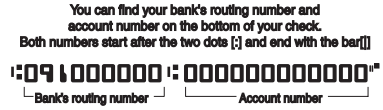
Direct Deposit

Line 36 — To Request Direct Deposit of Your Refund

Direct deposit is the safest 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 36.

If you close your account before your refund is issued, contact us 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.

If the routing or account number is incorrect or is not accepted by your financial institution, you will receive your refund as a paper check.

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

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

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

Sign Your Return

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

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

Enclose the worksheet(s) from pages 26-27 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 2019 lists an amount for new improvements and/or expired exclusions (Worksheet 3)
- You include someone else's income on line 5 or line 34 (Worksheet 5)

Include the Worksheet for Line 10 if you are a resident of a nursing home, adult foster care home, intermediate care facility, or group home.

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

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

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

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

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

Penalties

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

Interest

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

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

Other Property Tax Programs

Senior Citizens' Property Tax Deferral Program

What is it?

The Senior Citizens' Property Tax Deferral Program may allow you to 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. If you are due a property tax refund or state income tax refund, we will apply it to your deferred property tax total and notify you when this happens.

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

Eligibility Requirements

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

- You must be at least 65 or older. If you're married, one spouse must be at least age 65 and the other spouse at least 62.
- Your total household income 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 your homestead's estimated market value.

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 or your county auditor's office.

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

Special Homestead Classification for certain persons who are blind or disabled

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 1 for taxes payable the next year.

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

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

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

For more information:

- Go to www.revenue.state.mn.us and type **Class 1b** in the Search box, or
- Contact your county assessor.

Renters Only Refund Table

If line 8 is: at least	If line 8 is: but less than	and line 9 is at least: $ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
		but less than: $25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
		your property tax refund is:														
0	1,740	4	27	51	75	99	122	146	170	194	217	241	265	289	312	336
1,740	3,490	0	11	35	58	82	106	130	153	177	201	225	248	272	296	320
3,490	5,270	0	0	18	42	65	89	113	137	160	184	208	232	255	279	303
5,270	7,000	0	0	1	24	46	69	91	114	136	159	181	204	226	249	271
7,000	8,750	0	0	0	1	23	46	68	91	113	136	158	181	203	226	248
8,750	10,510	0	0	0	0	0	20	42	65	87	110	132	155	177	200	222
10,510	12,270	0	0	0	0	0	1	23	46	68	91	113	136	158	181	203
12,270	14,030	0	0	0	0	0	0	0	14	35	57	78	99	120	142	163
14,030	15,780	0	0	0	0	0	0	0	0	16	37	58	80	101	122	143
15,780	17,520	0	0	0	0	0	0	0	0	0	4	25	46	67	89	110
17,520	19,260	0	0	0	0	0	0	0	0	0	0	4	24	44	64	84
19,260	21,030	0	0	0	0	0	0	0	0	0	0	0	0	8	28	48
21,030	22,780	0	0	0	0	0	0	0	0	0	0	0	0	0	7	27
22,780	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is: at least	If line 8 is: but less than	and line 9 is at least: $375	400	425	450	475	500	525	550	575	600	625	650	675	700
		but less than: $400	425	450	475	500	525	550	575	600	625	650	675	700	725
		your property tax refund is:													
0	1,740	360	384	407	431	455	479	502	526	550	574	597	621	645	669
1,740	3,490	343	367	391	415	438	462	486	510	533	557	581	605	628	652
3,490	5,270	327	350	374	398	422	445	469	493	517	540	564	588	612	635
5,270	7,000	294	316	339	361	384	406	429	451	474	496	519	541	564	586
7,000	8,750	271	293	316	338	361	383	406	428	451	473	496	518	541	563
8,750	10,510	245	267	290	312	335	357	380	402	425	447	470	492	515	537
10,510	12,270	226	248	271	293	316	338	361	383	406	428	451	473	496	518
12,270	14,030	184	205	227	248	269	290	312	333	354	375	397	418	439	460
14,030	15,780	165	186	207	228	250	271	292	313	335	356	377	398	420	441
15,780	17,520	131	152	174	195	216	237	259	280	301	322	344	365	386	407
17,520	19,260	104	124	144	164	184	204	224	244	264	284	304	324	344	364
19,260	21,030	68	88	108	128	148	168	188	208	228	248	268	288	308	328
21,030	22,780	47	67	87	107	127	147	167	187	207	227	247	267	287	307
22,780	24,530	7	27	47	67	87	107	127	147	167	187	207	227	247	267
24,530	26,280	0	0	4	23	42	60	79	98	117	135	154	173	192	210
26,280	28,050	0	0	0	0	0	18	36	55	74	93	111	130	149	168
28,050	29,790	0	0	0	0	0	0	13	31	50	69	88	106	125	144
29,790	31,530	0	0	0	0	0	0	0	0	3	21	38	56	73	91
31,530	33,280	0	0	0	0	0	0	0	0	0	0	0	10	28	45
33,280	35,040	0	0	0	0	0	0	0	0	0	0	0	0	3	21
35,040	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is: at least	If line 8 is: but less than	and line 9 is at least: $725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than: $750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
0	1,740	692	716	740	764	787	811	835	859	882	906	930	954	977	1,001
1,740	3,490	676	700	723	747	771	795	818	842	866	890	913	937	961	985
3,490	5,270	659	683	707	730	754	778	802	825	849	873	897	920	944	968
5,270	7,000	609	631	654	676	699	721	744	766	789	811	834	856	879	901
7,000	8,750	586	608	631	653	676	698	721	743	766	788	811	833	856	878
8,750	10,510	560	582	605	627	650	672	695	717	740	762	785	807	830	852

Continued on next page.

Renters Only Refund Table

If line 8 is: at least	but less than	and line 9 is at least: $725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than: $750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
10,510	12,270	541	563	586	608	631	653	676	698	721	743	766	788	811	833
12,270	14,030	482	503	524	545	567	588	609	630	652	673	694	715	737	758
14,030	15,780	462	483	505	526	547	568	590	611	632	653	675	696	717	738
15,780	17,520	429	450	471	492	514	535	556	577	599	620	641	662	684	705
17,520	19,260	384	404	424	444	464	484	504	524	544	564	584	604	624	644
19,260	21,030	348	368	388	408	428	448	468	488	508	528	548	568	588	608
21,030	22,780	327	347	367	387	407	427	447	467	487	507	527	547	567	587
22,780	24,530	287	307	327	347	367	387	407	427	447	467	487	507	527	547
24,530	26,280	229	248	267	285	304	323	342	360	379	398	417	435	454	473
26,280	28,050	186	205	224	243	261	280	299	318	336	355	374	393	411	430
28,050	29,790	163	181	200	219	238	256	275	294	313	331	350	369	388	406
29,790	31,530	108	126	143	161	178	196	213	231	248	266	283	301	318	336
31,530	33,280	63	80	98	115	133	150	168	185	203	220	238	255	273	290
33,280	35,040	38	56	73	91	108	126	143	161	178	196	213	231	248	266
35,040	36,790	13	31	48	66	83	101	118	136	153	171	188	206	223	241
36,790	38,550	0	6	22	38	55	71	87	103	120	136	152	168	185	201
38,550	40,300	0	0	0	16	32	48	64	81	97	113	129	146	162	178
40,300	42,040	0	0	0	0	9	25	42	58	74	90	107	123	139	155
42,040	43,790	0	0	0	0	0	3	18	33	48	63	78	93	108	123
43,790	45,570	0	0	0	0	0	0	0	11	26	41	56	71	86	101
45,570	47,310	0	0	0	0	0	0	0	0	5	20	35	50	65	80
47,310	49,060	0	0	0	0	0	0	0	0	0	0	14	29	44	59
49,060	50,800	0	0	0	0	0	0	0	0	0	0	0	8	21	35
50,800	52,560	0	0	0	0	0	0	0	0	0	0	0	0	2	16
52,560	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is: at least	but less than	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: $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	1,740	1,025	1,049	1,072	1,096	1,120	1,144	1,167	1,191	1,215	1,239	1,262	1,286	1,310	1,334
1,740	3,490	1,008	1,032	1,056	1,080	1,103	1,127	1,151	1,175	1,198	1,222	1,246	1,270	1,293	1,317
3,490	5,270	992	1,015	1,039	1,063	1,087	1,110	1,134	1,158	1,182	1,205	1,229	1,253	1,277	1,300
5,270	7,000	924	946	969	991	1,014	1,036	1,059	1,081	1,104	1,126	1,149	1,171	1,194	1,216
7,000	8,750	901	923	946	968	991	1,013	1,036	1,058	1,081	1,103	1,126	1,148	1,171	1,193
8,750	10,510	875	897	920	942	965	987	1,010	1,032	1,055	1,077	1,100	1,122	1,145	1,167
10,510	12,270	856	878	901	923	946	968	991	1,013	1,036	1,058	1,081	1,103	1,126	1,148
12,270	14,030	779	800	822	843	864	885	907	928	949	970	992	1,013	1,034	1,055
14,030	15,780	760	781	802	823	845	866	887	908	930	951	972	993	1,015	1,036
15,780	17,520	726	747	769	790	811	832	854	875	896	917	939	960	981	1,002
17,520	19,260	664	684	704	724	744	764	784	804	824	844	864	884	904	924
19,260	21,030	628	648	668	688	708	728	748	768	788	808	828	848	868	888
21,030	22,780	607	627	647	667	687	707	727	747	767	787	807	827	847	867
22,780	24,530	567	587	607	627	647	667	687	707	727	747	767	787	807	827
24,530	26,280	492	510	529	548	567	585	604	623	642	660	679	698	717	735
26,280	28,050	449	468	486	505	524	543	561	580	599	618	636	655	674	693
28,050	29,790	425	444	463	481	500	519	538	556	575	594	613	631	650	669
29,790	31,530	353	371	388	406	423	441	458	476	493	511	528	546	563	581
31,530	33,280	308	325	343	360	378	395	413	430	448	465	483	500	518	535
33,280	35,040	283	301	318	336	353	371	388	406	423	441	458	476	493	511
35,040	36,790	258	276	293	311	328	346	363	381	398	416	433	451	468	486
36,790	38,550	217	233	250	266	282	298	315	331	347	363	380	396	412	428
38,550	40,300	194	211	227	243	259	276	292	308	324	341	357	373	389	406

Continued on next page.

Renters Only Refund Table

If line 8 is: at least	but less than	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: $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:													
40,300	42,040	172	188	204	220	237	253	269	285	302	318	334	350	367	383
42,040	43,790	138	153	168	183	198	213	228	243	258	273	288	303	318	333
43,790	45,570	116	131	146	161	176	191	206	221	236	251	266	281	296	311
45,570	47,310	95	110	125	140	155	170	185	200	215	230	245	260	275	290
47,310	49,060	74	89	104	119	134	149	164	179	194	209	224	239	254	269
49,060	50,800	49	63	76	90	104	118	131	145	159	173	186	200	214	228
50,800	52,560	30	43	57	71	85	98	112	126	140	153	167	181	195	208
52,560	54,320	10	24	38	52	65	79	93	107	120	134	148	162	175	189
54,320	56,060	0	4	17	29	42	54	67	79	92	104	117	129	142	154
56,060	57,820	0	0	0	12	24	37	49	62	74	87	99	112	124	137
57,820	59,570	0	0	0	0	7	19	32	44	57	69	82	94	107	119
59,570	61,320	0	0	0	0	0	2	14	27	39	52	64	77	89	102
61,320	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 8 is: at least	but less than	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: $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	1,740	1,357	1,381	1,405	1,429	1,452	1,476	1,500	1,524	1,547	1,571	1,595	1,619	1,642	1,666
1,740	3,490	1,341	1,365	1,388	1,412	1,436	1,460	1,483	1,507	1,531	1,555	1,578	1,602	1,626	1,650
3,490	5,270	1,324	1,348	1,372	1,395	1,419	1,443	1,467	1,490	1,514	1,538	1,562	1,585	1,609	1,633
5,270	7,000	1,239	1,261	1,284	1,306	1,329	1,351	1,374	1,396	1,419	1,441	1,464	1,486	1,509	1,531
7,000	8,750	1,216	1,238	1,261	1,283	1,306	1,328	1,351	1,373	1,396	1,418	1,441	1,463	1,486	1,508
8,750	10,510	1,190	1,212	1,235	1,257	1,280	1,302	1,325	1,347	1,370	1,392	1,415	1,437	1,460	1,482
10,510	12,270	1,171	1,193	1,216	1,238	1,261	1,283	1,306	1,328	1,351	1,373	1,396	1,418	1,441	1,463
12,270	14,030	1,077	1,098	1,119	1,140	1,162	1,183	1,204	1,225	1,247	1,268	1,289	1,310	1,332	1,353
14,030	15,780	1,057	1,078	1,100	1,121	1,142	1,163	1,185	1,206	1,227	1,248	1,270	1,291	1,312	1,333
15,780	17,520	1,024	1,045	1,066	1,087	1,109	1,130	1,151	1,172	1,194	1,215	1,236	1,257	1,279	1,300
17,520	19,260	944	964	984	1,004	1,024	1,044	1,064	1,084	1,104	1,124	1,144	1,164	1,184	1,204
19,260	21,030	908	928	948	968	988	1,008	1,028	1,048	1,068	1,088	1,108	1,128	1,148	1,168
21,030	22,780	887	907	927	947	967	987	1,007	1,027	1,047	1,067	1,087	1,107	1,127	1,147
22,780	24,530	847	867	887	907	927	947	967	987	1,007	1,027	1,047	1,067	1,087	1,107
24,530	26,280	754	773	792	810	829	848	867	885	904	923	942	960	979	998
26,280	28,050	711	730	749	768	786	805	824	843	861	880	899	918	936	955
28,050	29,790	688	706	725	744	763	781	800	819	838	856	875	894	913	931
29,790	31,530	598	616	633	651	668	686	703	721	738	756	773	791	808	826
31,530	33,280	553	570	588	605	623	640	658	675	693	710	728	745	763	780
33,280	35,040	528	546	563	581	598	616	633	651	668	686	703	721	738	756
35,040	36,790	503	521	538	556	573	591	608	626	643	661	678	696	713	731
36,790	38,550	445	461	477	493	510	526	542	558	575	591	607	623	640	656
38,550	40,300	422	438	454	471	487	503	519	536	552	568	584	601	617	633
40,300	42,040	399	415	432	448	464	480	497	513	529	545	562	578	594	610
42,040	43,790	348	363	378	393	408	423	438	453	468	483	498	513	528	543
43,790	45,570	326	341	356	371	386	401	416	431	446	461	476	491	506	521
45,570	47,310	305	320	335	350	365	380	395	410	425	440	455	470	485	500
47,310	49,060	284	299	314	329	344	359	374	389	404	419	434	449	464	479
49,060	50,800	241	255	269	283	296	310	324	338	351	365	379	393	406	420
50,800	52,560	222	236	250	263	277	291	305	318	332	346	360	373	387	401
52,560	54,320	203	217	230	244	258	272	285	299	313	327	340	354	368	382
54,320	56,060	167	179	192	204	217	229	242	254	267	279	292	304	317	329
56,060	57,820	149	162	174	187	199	212	224	237	249	262	274	287	299	312
57,820	59,570	132	144	157	169	182	194	207	219	232	244	257	269	282	294
59,570	61,320	114	127	139	152	164	177	189	202	210	210	210	210	210	210
61,320	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only Refund Table

If line 8 is: at least	but less than	and line 9 is at least: $1,775 / but less than: $1,800	1,800 / 1,825	1,825 / 1,850	1,850 / 1,875	1,875 / 1,900	1,900 / 1,925	1,925 / 1,950	1,950 / 1,975	1,975 / 2,000
		your property tax refund is:								
0	1,740	1,690	1,714	1,737	1,761	1,785	1,809	1,832	1,856	1,880
1,740	3,490	1,673	1,697	1,721	1,745	1,768	1,792	1,816	1,840	1,863
3,490	5,270	1,657	1,680	1,704	1,728	1,752	1,775	1,799	1,823	1,847
5,270	7,000	1,554	1,576	1,599	1,621	1,644	1,666	1,689	1,711	1,734
7,000	8,750	1,531	1,553	1,576	1,598	1,621	1,643	1,666	1,688	1,711
8,750	10,510	1,505	1,527	1,550	1,572	1,595	1,617	1,640	1,662	1,685
10,510	12,270	1,486	1,508	1,531	1,553	1,576	1,598	1,621	1,643	1,666
12,270	14,030	1,374	1,395	1,417	1,438	1,459	1,480	1,502	1,523	1,544
14,030	15,780	1,355	1,376	1,397	1,418	1,440	1,461	1,482	1,503	1,525
15,780	17,520	1,321	1,342	1,364	1,385	1,406	1,427	1,449	1,470	1,491
17,520	19,260	1,224	1,244	1,264	1,284	1,304	1,324	1,344	1,364	1,384
19,260	21,030	1,188	1,208	1,228	1,248	1,268	1,288	1,308	1,328	1,348
21,030	22,780	1,167	1,187	1,207	1,227	1,247	1,267	1,287	1,307	1,327
22,780	24,530	1,127	1,147	1,167	1,187	1,207	1,227	1,247	1,267	1,287
24,530	26,280	1,017	1,035	1,054	1,073	1,092	1,110	1,129	1,148	1,167
26,280	28,050	974	993	1,011	1,030	1,049	1,068	1,086	1,105	1,124
28,050	29,790	950	969	988	1,006	1,025	1,044	1,063	1,081	1,100
29,790	31,530	843	861	878	896	913	931	948	966	983
31,530	33,280	798	815	833	850	868	885	903	920	938
33,280	35,040	773	791	808	826	843	861	878	896	913
35,040	36,790	748	766	783	801	818	836	853	871	888
36,790	38,550	672	688	705	721	737	753	770	786	802
38,550	40,300	649	666	682	698	714	731	747	763	779
40,300	42,040	627	643	659	675	692	708	724	740	757
42,040	43,790	558	573	588	603	618	633	648	663	678
43,790	45,570	536	551	566	581	596	611	626	641	656
45,570	47,310	515	530	545	560	575	590	605	620	635
47,310	49,060	494	509	524	539	554	569	584	599	614
49,060	50,800	434	448	461	475	489	503	516	530	544
50,800	52,560	415	428	442	456	470	483	497	511	525
52,560	54,320	395	409	423	437	450	464	478	492	505
54,320	56,060	342	354	367	379	392	404	417	429	442
56,060	57,820	324	337	349	362	374	387	399	412	424
57,820	59,570	307	319	332	344	357	369	382	394	407
59,570	61,320	210	210	210	210	210	210	210	210	210
61,320	& over	0	0	0	0	0	0	0	0	0

If line 8 is: at least	but less than	and line 9 is at least: $2,000 / but less than: $2,025	2,025 / 2,050	2,050 / 2,075	2,075 / 2,100	2,100 / 2,125	2,125 / 2,150	2,150 / 2,175	2,175 / 2,200	2,200 / 2,225	2,225 / 2,250
		your property tax refund is:									
0	1,740	1,904	1,927	1,951	1,975	1,999	2,022	2,046	2,070	2,094	2,117
1,740	3,490	1,887	1,911	1,935	1,958	1,982	2,006	2,030	2,053	2,077	2,101
3,490	5,270	1,870	1,894	1,918	1,942	1,965	1,989	2,013	2,037	2,060	2,084
5,270	7,000	1,756	1,779	1,801	1,824	1,846	1,869	1,891	1,914	1,936	1,959
7,000	8,750	1,733	1,756	1,778	1,801	1,823	1,846	1,868	1,891	1,913	1,936
8,750	10,510	1,707	1,730	1,752	1,775	1,797	1,820	1,842	1,865	1,887	1,910
10,510	12,270	1,688	1,711	1,733	1,756	1,778	1,801	1,823	1,846	1,868	1,891
12,270	14,030	1,565	1,587	1,608	1,629	1,650	1,672	1,693	1,714	1,735	1,757
14,030	15,780	1,546	1,567	1,588	1,610	1,631	1,652	1,673	1,695	1,716	1,737
15,780	17,520	1,512	1,534	1,555	1,576	1,597	1,619	1,640	1,661	1,682	1,704
17,520	19,260	1,404	1,424	1,444	1,464	1,484	1,504	1,524	1,544	1,564	1,584
19,260	21,030	1,368	1,388	1,408	1,428	1,448	1,468	1,488	1,508	1,528	1,548
21,030	22,780	1,347	1,367	1,387	1,407	1,427	1,447	1,467	1,487	1,507	1,527
22,780	24,530	1,307	1,327	1,347	1,367	1,387	1,407	1,427	1,447	1,467	1,487
24,530	26,280	1,185	1,204	1,223	1,242	1,260	1,279	1,298	1,317	1,335	1,354
26,280	28,050	1,143	1,161	1,180	1,199	1,218	1,236	1,255	1,274	1,293	1,311
28,050	29,790	1,119	1,138	1,156	1,175	1,194	1,213	1,231	1,250	1,269	1,288
29,790	31,530	1,001	1,018	1,036	1,053	1,071	1,088	1,106	1,123	1,141	1,158
31,530	33,280	955	973	990	1,008	1,025	1,043	1,060	1,078	1,095	1,113

Continued on next page.

Renters Only Refund Table

If line 8 is: at least	but less than	and line 9 is at least: $2,000 / but less than: $2,025 — your property tax refund is:	$2,025	$2,050	$2,075	$2,100	$2,125	$2,150	$2,175	$2,200	$2,225
			2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
33,280	35,040		931	948	966	983	1,001	1,018	1,036	1,053	1,071	1,088
35,040	36,790		906	923	941	958	976	993	1,011	1,028	1,046	1,063
36,790	38,550		818	835	851	867	883	900	916	932	948	965
38,550	40,300		796	812	828	844	861	877	893	909	926	942
40,300	42,040		773	789	805	822	838	854	870	887	903	919
42,040	43,790		693	708	723	738	753	768	783	798	813	828
43,790	45,570		671	686	701	716	731	746	761	776	791	806
45,570	47,310		650	665	680	695	710	725	740	755	770	785
47,310	49,060		629	644	659	674	689	704	719	734	749	764
49,060	50,800		558	571	585	599	613	626	640	654	668	681
50,800	52,560		538	552	566	580	593	607	621	635	648	662
52,560	54,320		519	533	547	560	574	588	602	615	629	643
54,320	56,060		454	467	479	492	504	517	529	542	554	567
56,060	57,820		437	449	462	474	487	499	512	524	537	549
57,820	59,570		419	432	444	457	469	482	494	507	519	532
59,570	61,320		210	210	210	210	210	210	210	210	210	210
61,320	& over		0	0	0	0	0	0	0	0	0	0

If line 8 is: at least	but less than	and line 9 is at least: $2,250 / but less than: $2,275 — your property tax refund is:	$2,275	$2,300	$2,325	$2,350	$2,375	$2,400	$2,425	$2,450	$2,475	$2,500
			2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	and over
0	1,740	2,141	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150
1,740	3,490	2,125	2,148	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150
3,490	5,270	2,108	2,132	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150
5,270	7,000	1,981	2,004	2,026	2,049	2,071	2,094	2,116	2,139	2,150	2,150	2,150
7,000	8,750	1,958	1,981	2,003	2,026	2,048	2,071	2,090	2,090	2,090	2,090	2,090
8,750	10,510	1,932	1,955	1,977	2,000	2,022	2,040	2,040	2,040	2,040	2,040	2,040
10,510	12,270	1,913	1,936	1,958	1,981	2,003	2,026	2,040	2,040	2,040	2,040	2,040
12,270	14,030	1,778	1,799	1,820	1,842	1,863	1,884	1,905	1,927	1,948	1,969	1,980
14,030	15,780	1,758	1,780	1,801	1,822	1,843	1,865	1,886	1,907	1,928	1,950	*
15,780	17,520	1,725	1,746	1,767	1,789	1,810	1,831	1,852	1,874	1,895	1,916	*
17,520	19,260	1,604	1,624	1,644	1,664	1,684	1,704	1,724	1,744	1,764	1,784	*
19,260	21,030	1,568	1,588	1,608	1,628	1,648	1,668	1,688	1,708	1,728	1,748	*
21,030	22,780	1,547	1,567	1,587	1,607	1,627	1,647	1,667	1,687	1,707	1,727	*
22,780	24,530	1,507	1,527	1,547	1,567	1,587	1,607	1,627	1,647	1,667	1,687	*
24,530	26,280	1,373	1,392	1,410	1,429	1,448	1,467	1,485	1,504	1,523	1,542	*
26,280	28,050	1,330	1,349	1,368	1,386	1,405	1,424	1,443	1,461	1,480	1,499	*
28,050	29,790	1,306	1,325	1,344	1,363	1,381	1,400	1,419	1,438	1,456	1,475	*
29,790	31,530	1,176	1,193	1,211	1,228	1,246	1,263	1,281	1,298	1,316	1,333	*
31,530	33,280	1,130	1,148	1,165	1,183	1,200	1,218	1,235	1,253	1,270	1,288	*
33,280	35,040	1,106	1,123	1,141	1,158	1,176	1,193	1,211	1,228	1,246	1,263	*
35,040	36,790	1,081	1,098	1,116	1,133	1,151	1,168	1,186	1,203	1,221	1,238	*
36,790	38,550	981	997	1,013	1,030	1,046	1,062	1,078	1,095	1,111	1,127	*
38,550	40,300	958	974	991	1,007	1,023	1,039	1,056	1,072	1,088	1,104	*
40,300	42,040	935	952	968	984	1,000	1,017	1,033	1,049	1,065	1,082	*
42,040	43,790	843	858	873	888	903	918	933	948	963	978	*
43,790	45,570	821	836	851	866	881	896	911	926	941	956	*
45,570	47,310	800	815	830	845	860	875	890	905	920	935	*
47,310	49,060	779	794	809	824	839	854	869	884	899	914	*
49,060	50,800	695	709	723	736	750	764	778	791	805	819	*
50,800	52,560	676	690	703	717	731	745	758	772	786	800	*
52,560	54,320	657	670	684	698	712	725	739	753	767	780	*
54,320	56,060	579	592	604	617	629	642	654	667	679	692	*
56,060	57,820	562	574	587	599	612	624	637	649	662	674	*
57,820	59,570	540	540	540	540	540	540	540	540	540	540	540
59,570	61,320	210	210	210	210	210	210	210	210	210	210	210
61,320	& over	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 $14,030 or more with line 9 equal to or greater than $2,500

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
14,030	15,780	0.013	0.85	1,980
15,780	17,520	0.014	0.85	1,930
17,520	19,260	0.014	0.80	1,880
19,260	22,780	0.015	0.80	1,820
22,780	24,530	0.016	0.80	1,770
24,530	26,280	0.017	0.75	1,770
26,280	29,790	0.018	0.75	1,770
29,790	31,530	0.019	0.70	1,770
31,530	36,790	0.020	0.70	1,770
36,790	42,040	0.020	0.65	1,770
42,040	49,060	0.020	0.60	1,770
49,060	50,800	0.020	0.55	1,610
50,800	52,560	0.020	0.55	1,450
52,560	54,320	0.020	0.55	1,230
54,320	56,060	0.020	0.50	1,070
56,060	57,820	0.020	0.50	970
57,820	59,570	0.020	0.50	540
59,570	61,320	0.020	0.50	210
61,320	& up	not eligible		

Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	but less than	and line 13 is at least: $ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575
		but less than: $25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575	600
		your homestead credit refund is:																							
0	1,740	3	24	46	67	88	109	131	152	173	194	216	237	258	279	301	322	343	364	386	407	428	449	471	492
1,740	3,460	0	8	29	50	71	93	114	135	156	178	199	220	241	263	284	305	326	348	369	390	411	433	454	475
3,460	5,240	0	0	9	30	51	73	94	115	136	158	179	200	221	243	264	285	306	328	349	370	391	413	434	455
5,240	6,990	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286	306	326	346	366	386	406
6,990	8,720	0	0	0	0	2	22	42	62	82	102	122	142	162	182	202	222	242	262	282	302	322	342	362	382
8,720	10,470	0	0	0	0	0	0	15	35	55	75	95	115	135	155	175	195	215	235	255	275	295	315	335	355
10,470	12,220	0	0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294	314	334
12,220	13,950	0	0	0	0	0	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303
13,950	15,710	0	0	0	0	0	0	0	0	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268
15,710	17,450	0	0	0	0	0	0	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231
17,450	19,180	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	30	48	67	86	105	123	142	161	180
19,180	20,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	27	46	65	83	102	121	140
20,950	22,690	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	20	38	57	76	95	113
22,690	24,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	31	50	68	87
24,430	26,170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	22	40	57
26,170	27,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	33
27,920	29,670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
29,670	& over	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: at least	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: $ 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	1,740	513	534	556	577	598	619	641	662	683	704	726	747	768	789	811	832	853	874	896	917	938	959	981	1,002
1,740	3,460	496	518	539	560	581	603	624	645	666	688	709	730	751	773	794	815	836	858	879	900	921	943	964	985
3,460	5,240	476	498	519	540	561	583	604	625	646	668	689	710	731	753	774	795	816	838	859	880	901	923	944	965
5,240	6,990	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	726	746	766	786	806	826	846	866	886
6,990	8,720	402	422	442	462	482	502	522	542	562	582	602	622	642	662	682	702	722	742	762	782	802	822	842	862
8,720	10,470	375	395	415	435	455	475	495	515	535	555	575	595	615	635	655	675	695	715	735	755	775	795	815	835
10,470	12,220	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	734	754	774	794	814
12,220	13,950	323	343	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	763	783
13,950	15,710	288	308	328	348	368	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748
15,710	17,450	251	271	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711
17,450	19,180	198	217	236	255	273	292	311	330	348	367	386	405	423	442	461	480	498	517	536	555	573	592	611	630
19,180	20,950	158	177	196	215	233	252	271	290	308	327	346	365	383	402	421	440	458	477	496	515	533	552	571	590
20,950	22,690	132	151	170	188	207	226	245	263	282	301	320	338	357	376	395	413	432	451	470	488	507	526	545	563
22,690	24,430	106	125	143	162	181	200	218	237	256	275	293	312	331	350	368	387	406	425	443	462	481	500	518	537
24,430	26,170	75	92	110	127	145	162	180	197	215	232	250	267	285	302	320	337	355	372	390	407	425	442	460	477
26,170	27,920	50	68	85	103	120	138	155	173	190	208	225	243	260	278	295	313	330	348	365	383	400	418	435	453
27,920	29,670	26	43	61	78	96	113	131	148	166	183	201	218	236	253	271	288	306	323	341	358	376	393	411	428
29,670	31,380	1	18	34	50	66	83	99	115	131	148	164	180	196	213	229	245	261	278	294	310	326	343	359	375
31,380	33,120	0	0	11	28	44	60	76	93	109	125	141	158	174	190	206	223	239	255	271	288	304	320	336	353
33,120	34,860	0	0	0	5	21	38	54	70	86	103	119	135	151	168	184	200	216	233	249	265	281	298	314	330
34,860	36,640	0	0	0	0	0	15	31	47	63	80	96	112	128	145	161	177	193	210	226	242	258	275	291	307
36,640	38,360	0	0	0	0	0	0	8	24	41	57	73	89	106	122	138	154	171	187	203	219	236	252	268	284
38,360	40,100	0	0	0	0	0	0	0	2	18	34	51	67	83	99	116	132	148	164	181	197	213	229	246	262
40,100	41,860	0	0	0	0	0	0	0	0	0	12	28	44	60	77	93	109	125	142	158	174	190	207	223	239
41,860	43,600	0	0	0	0	0	0	0	0	0	0	5	21	38	54	70	86	103	119	135	151	168	184	200	216
43,600	45,330	0	0	0	0	0	0	0	0	0	0	0	0	15	31	48	64	80	96	113	129	145	161	178	194
45,330	47,070	0	0	0	0	0	0	0	0	0	0	0	0	0	9	25	41	58	74	90	106	123	139	155	171
47,070	48,810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	19	35	51	67	84	100	116	132	149
48,810	50,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	29	45	61	77	94	110	126
50,550	52,330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	22	38	54	71	87	103
52,330	54,060	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	32	48	64	80
54,060	55,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	25	42	58
55,800	57,540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	19	35
57,540	59,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
59,280	& over	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:																								
		$1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		but less than:																								
at least	but less than	$1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
		your homestead credit refund is:																								
0	1,740	1,023	1,044	1,066	1,087	1,108	1,129	1,151	1,172	1,193	1,214	1,236	1,257	1,278	1,299	1,321	1,342	1,363	1,384	1,406	1,427	1,448	1,469	1,491	1,512
1,740	3,460	1,006	1,028	1,049	1,070	1,091	1,113	1,134	1,155	1,176	1,198	1,219	1,240	1,261	1,283	1,304	1,325	1,346	1,368	1,389	1,410	1,431	1,453	1,474	1,495
3,460	5,240	986	1,008	1,029	1,050	1,071	1,093	1,114	1,135	1,156	1,178	1,199	1,220	1,241	1,263	1,284	1,305	1,326	1,348	1,369	1,390	1,411	1,433	1,454	1,475
5,240	6,990	906	926	946	966	986	1,006	1,026	1,046	1,066	1,086	1,106	1,126	1,146	1,166	1,186	1,206	1,226	1,246	1,266	1,286	1,306	1,326	1,346	1,366
6,990	8,720	882	902	922	942	962	982	1,002	1,022	1,042	1,062	1,082	1,102	1,122	1,142	1,162	1,182	1,202	1,222	1,242	1,262	1,282	1,302	1,322	1,342
8,720	10,470	855	875	895	915	935	955	975	995	1,015	1,035	1,055	1,075	1,095	1,115	1,135	1,155	1,175	1,195	1,215	1,235	1,255	1,275	1,295	1,315
10,470	12,220	834	854	874	894	914	934	954	974	994	1,014	1,034	1,054	1,074	1,094	1,114	1,134	1,154	1,174	1,194	1,214	1,234	1,254	1,274	1,294
12,220	13,950	803	823	843	863	883	903	923	943	963	983	1,003	1,023	1,043	1,063	1,083	1,103	1,123	1,143	1,163	1,183	1,203	1,223	1,243	1,263
13,950	15,710	768	788	808	828	848	868	888	908	928	948	968	988	1,008	1,028	1,048	1,068	1,088	1,108	1,128	1,148	1,168	1,188	1,208	1,228
15,710	17,450	731	751	771	791	811	831	851	871	891	911	931	951	971	991	1,011	1,031	1,051	1,071	1,091	1,111	1,131	1,151	1,171	1,191
17,450	19,180	648	667	686	705	723	742	761	780	798	817	836	855	873	892	911	930	948	967	986	1,005	1,023	1,042	1,061	1,080
19,180	20,950	608	627	646	665	683	702	721	740	758	777	796	815	833	852	871	890	908	927	946	965	983	1,002	1,021	1,040
20,950	22,690	582	601	620	638	657	676	695	713	732	751	770	788	807	826	845	863	882	901	920	938	957	976	995	1,013
22,690	24,430	556	575	593	612	631	650	668	687	706	725	743	762	781	800	818	837	856	875	893	912	931	950	968	987
24,430	26,170	495	512	530	547	565	582	600	617	635	652	670	687	705	722	740	757	775	792	810	827	845	862	880	897
26,170	27,920	470	488	505	523	540	558	575	593	610	628	645	663	680	698	715	733	750	768	785	803	820	838	855	873
27,920	29,670	446	463	481	498	516	533	551	568	586	603	621	638	656	673	691	708	726	743	761	778	796	813	831	848
29,670	31,380	391	408	424	440	456	473	489	505	521	538	554	570	586	603	619	635	651	668	684	700	716	733	749	765
31,380	33,120	369	385	401	418	434	450	466	483	499	515	531	548	564	580	596	613	629	645	661	678	694	710	726	743
33,120	34,860	346	363	379	395	411	428	444	460	476	493	509	525	541	558	574	590	606	623	639	655	671	688	704	720
34,860	36,640	323	340	356	372	388	405	421	437	453	470	486	502	518	535	551	567	583	600	616	632	648	665	681	697
36,640	38,360	301	317	333	349	366	382	398	414	431	447	463	479	496	512	528	544	561	577	593	609	626	642	658	674
38,360	40,100	278	294	311	327	343	359	376	392	408	424	441	457	473	489	506	522	538	554	571	587	603	619	636	652
40,100	41,860	255	272	288	304	320	337	353	369	385	402	418	434	450	467	483	499	515	532	548	564	580	597	613	629
41,860	43,600	233	249	265	281	298	314	330	346	363	379	395	411	428	444	460	476	493	509	525	541	558	574	590	606
43,600	45,330	210	226	243	259	275	291	308	324	340	356	373	389	405	421	438	454	470	486	503	519	535	551	568	584
45,330	47,070	188	204	220	236	253	269	285	301	318	334	350	366	383	399	415	431	448	464	480	496	513	529	545	561
47,070	48,810	165	181	197	214	230	246	262	279	295	311	327	344	360	376	392	409	425	441	457	474	490	506	522	539
48,810	50,550	142	159	175	191	207	224	240	256	272	289	305	321	337	354	370	386	402	419	435	451	467	484	500	516
50,550	52,330	119	136	152	168	184	201	217	233	249	266	282	298	314	331	347	363	379	396	412	428	444	461	477	493
52,330	54,060	97	113	129	145	162	178	194	210	227	243	259	275	292	308	324	340	357	373	389	405	422	438	454	470
54,060	55,800	74	90	107	123	139	155	172	188	204	220	237	253	269	285	302	318	334	350	367	383	399	415	432	448
55,800	57,540	51	68	84	100	116	133	149	165	181	198	214	230	246	263	279	295	311	328	344	360	376	393	409	425
57,540	59,280	29	45	61	78	94	110	126	143	159	175	191	208	224	240	256	273	289	305	321	338	354	370	386	403
59,280	61,050	6	22	38	55	71	87	103	120	136	152	168	185	201	217	233	250	266	282	298	315	331	347	363	380
61,050	62,780	0	0	15	30	45	60	75	90	105	120	135	150	165	180	195	210	225	240	255	270	285	300	315	330
62,780	64,520	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309
64,520	66,260	0	0	0	0	3	18	33	48	63	78	93	108	123	138	153	168	183	198	213	228	243	258	273	288
66,260	68,000	0	0	0	0	0	0	12	27	42	57	72	87	102	117	132	147	162	177	192	207	222	237	252	267
68,000	69,770	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141	156	171	186	201	216	231	246
69,770	71,500	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182
71,500	73,240	0	0	0	0	0	0	0	0	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161
73,240	74,980	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	19	34	49	64	79	94	109	124	139

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	but less than	and line 13 is at least: $1,200 but less than: $1,225	1,225 / 1,250	1,250 / 1,275	1,275 / 1,300	1,300 / 1,325	1,325 / 1,350	1,350 / 1,375	1,375 / 1,400	1,400 / 1,425	1,425 / 1,450	1,450 / 1,475	1,475 / 1,500	1,500 / 1,525	1,525 / 1,550	1,550 / 1,575	1,575 / 1,600	1,600 / 1,625	1,625 / 1,650	1,650 / 1,675	1,675 / 1,700	1,700 / 1,725	1,725 / 1,750	1,750 / 1,775	1,775 / 1,800
		your homestead credit refund is:																							
74,980	76,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	27	42	57	72	87	102	117
76,720	78,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	20	35	50	65	80	95
78,500	80,230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	25
80,230	81,970	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
81,970	& over	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: at least	but less than	and line 13 is at least: $1,800 but less than: $1,825	1,825 / 1,850	1,850 / 1,875	1,875 / 1,900	1,900 / 1,925	1,925 / 1,950	1,950 / 1,975	1,975 / 2,000	2,000 / 2,025	2,025 / 2,050	2,050 / 2,075	2,075 / 2,100	2,100 / 2,125	2,125 / 2,150	2,150 / 2,175	2,175 / 2,200	2,200 / 2,225	2,225 / 2,250	2,250 / 2,275	2,275 / 2,300	2,300 / 2,325	2,325 / 2,350	2,350 / 2,375	2,375 / 2,400
		your homestead credit refund is:																							
0	1,740	1,533	1,554	1,576	1,597	1,618	1,639	1,661	1,682	1,703	1,724	1,746	1,767	1,788	1,809	1,831	1,852	1,873	1,894	1,916	1,937	1,958	1,979	2,001	2,022
1,740	3,460	1,516	1,538	1,559	1,580	1,601	1,623	1,644	1,665	1,686	1,708	1,729	1,750	1,771	1,793	1,814	1,835	1,856	1,878	1,899	1,920	1,941	1,963	1,984	2,005
3,460	5,240	1,496	1,518	1,539	1,560	1,581	1,603	1,624	1,645	1,666	1,688	1,709	1,730	1,751	1,773	1,794	1,815	1,836	1,858	1,879	1,900	1,921	1,943	1,964	1,985
5,240	6,990	1,386	1,406	1,426	1,446	1,466	1,486	1,506	1,526	1,546	1,566	1,586	1,606	1,626	1,646	1,666	1,686	1,706	1,726	1,746	1,766	1,786	1,806	1,826	1,846
6,990	8,720	1,362	1,382	1,402	1,422	1,442	1,462	1,482	1,502	1,522	1,542	1,562	1,582	1,602	1,622	1,642	1,662	1,682	1,702	1,722	1,742	1,762	1,782	1,802	1,822
8,720	10,470	1,335	1,355	1,375	1,395	1,415	1,435	1,455	1,475	1,495	1,515	1,535	1,555	1,575	1,595	1,615	1,635	1,655	1,675	1,695	1,715	1,735	1,755	1,775	1,795
10,470	12,220	1,314	1,334	1,354	1,374	1,394	1,414	1,434	1,454	1,474	1,494	1,514	1,534	1,554	1,574	1,594	1,614	1,634	1,654	1,674	1,694	1,714	1,734	1,754	1,774
12,220	13,950	1,283	1,303	1,323	1,343	1,363	1,383	1,403	1,423	1,443	1,463	1,483	1,503	1,523	1,543	1,563	1,583	1,603	1,623	1,643	1,663	1,683	1,703	1,723	1,743
13,950	15,710	1,248	1,268	1,288	1,308	1,328	1,348	1,368	1,388	1,408	1,428	1,448	1,468	1,488	1,508	1,528	1,548	1,568	1,588	1,608	1,628	1,648	1,668	1,688	1,708
15,710	17,450	1,211	1,231	1,251	1,271	1,291	1,311	1,331	1,351	1,371	1,391	1,411	1,431	1,451	1,471	1,491	1,511	1,531	1,551	1,571	1,591	1,611	1,631	1,651	1,671
17,450	19,180	1,098	1,117	1,136	1,155	1,173	1,192	1,211	1,230	1,248	1,267	1,286	1,305	1,323	1,342	1,361	1,380	1,398	1,417	1,436	1,455	1,473	1,492	1,511	1,530
19,180	20,950	1,058	1,077	1,096	1,115	1,133	1,152	1,171	1,190	1,208	1,227	1,246	1,265	1,283	1,302	1,321	1,340	1,358	1,377	1,396	1,415	1,433	1,452	1,471	1,490
20,950	22,690	1,032	1,051	1,070	1,088	1,107	1,126	1,145	1,163	1,182	1,201	1,220	1,238	1,257	1,276	1,295	1,313	1,332	1,351	1,370	1,388	1,407	1,426	1,445	1,463
22,690	24,430	1,006	1,025	1,043	1,062	1,081	1,100	1,118	1,137	1,156	1,175	1,193	1,212	1,231	1,250	1,268	1,287	1,306	1,325	1,343	1,362	1,381	1,400	1,418	1,437
24,430	26,170	915	932	950	967	985	1,002	1,020	1,037	1,055	1,072	1,090	1,107	1,125	1,142	1,160	1,177	1,195	1,212	1,230	1,247	1,265	1,282	1,300	1,317
26,170	27,920	890	908	925	943	960	978	995	1,013	1,030	1,048	1,065	1,083	1,100	1,118	1,135	1,153	1,170	1,188	1,205	1,223	1,240	1,258	1,275	1,293
27,920	29,670	866	883	901	918	936	953	971	988	1,006	1,023	1,041	1,058	1,076	1,093	1,111	1,128	1,146	1,163	1,181	1,198	1,216	1,233	1,251	1,268
29,670	31,380	781	798	814	830	846	863	879	895	911	928	944	960	976	993	1,009	1,025	1,041	1,058	1,074	1,090	1,106	1,123	1,139	1,155
31,380	33,120	759	775	791	808	824	840	856	873	889	905	921	938	954	970	986	1,003	1,019	1,035	1,051	1,068	1,084	1,100	1,116	1,133
33,120	34,860	736	753	769	785	801	818	834	850	866	883	899	915	931	948	964	980	996	1,013	1,029	1,045	1,061	1,078	1,094	1,110
34,860	36,640	713	730	746	762	778	795	811	827	843	860	876	892	908	925	941	957	973	990	1,006	1,022	1,038	1,055	1,071	1,087
36,640	38,360	691	707	723	739	756	772	788	804	821	837	853	869	886	902	918	934	951	967	983	999	1,016	1,032	1,048	1,064
38,360	40,100	668	684	701	717	733	749	766	782	798	814	831	847	863	879	896	912	928	944	961	977	993	1,009	1,026	1,042
40,100	41,860	645	662	678	694	710	727	743	759	775	792	808	824	840	857	873	889	905	922	938	954	970	987	1,003	1,019
41,860	43,600	623	639	655	671	688	704	720	736	753	769	785	801	818	834	850	866	883	899	915	931	948	964	980	996
43,600	45,330	600	616	633	649	665	681	698	714	730	746	763	779	795	811	828	844	860	876	893	909	925	941	958	974
45,330	47,070	578	594	610	626	643	659	675	691	708	724	740	756	773	789	805	821	838	854	870	886	903	919	935	951
47,070	48,810	555	571	587	604	620	636	652	669	685	701	717	734	750	766	782	799	815	831	847	864	880	896	912	929

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	but less than	and line 13 is at least: $1,800 but less than: $1,825	1,825 1,850	1,850 1,875	1,875 1,900	1,900 1,925	1,925 1,950	1,950 1,975	1,975 2,000	2,000 2,025	2,025 2,050	2,050 2,075	2,075 2,100	2,100 2,125	2,125 2,150	2,150 2,175	2,175 2,200	2,200 2,225	2,225 2,250	2,250 2,275	2,275 2,300	2,300 2,325	2,325 2,350	2,350 2,375	2,375 2,400
		your homestead credit refund is:																							
48,810	50,550	532	549	565	581	597	614	630	646	662	679	695	711	727	744	760	776	792	809	825	841	857	874	890	906
50,550	52,330	509	526	542	558	574	591	607	623	639	656	672	688	704	721	737	753	769	786	802	818	834	851	867	883
52,330	54,060	487	503	519	535	552	568	584	600	617	633	649	665	682	698	714	730	747	763	779	795	812	828	844	860
54,060	55,800	464	480	497	513	529	545	562	578	594	610	627	643	659	675	692	708	724	740	757	773	789	805	822	838
55,800	57,540	441	458	474	490	506	523	539	555	571	588	604	620	636	653	669	685	701	718	734	750	766	783	799	815
57,540	59,280	419	435	451	468	484	500	516	533	549	565	581	598	614	630	646	663	679	695	711	728	744	760	776	793
59,280	61,050	396	412	428	445	461	477	493	510	526	542	558	575	591	607	623	640	656	672	688	705	721	737	753	770
61,050	62,780	345	360	375	390	405	420	435	450	465	480	495	510	525	540	555	570	585	600	615	630	645	660	675	690
62,780	64,520	324	339	354	369	384	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669
64,520	66,260	303	318	333	348	363	378	393	408	423	438	453	468	483	498	513	528	543	558	573	588	603	618	633	648
66,260	68,000	282	297	312	327	342	357	372	387	402	417	432	447	462	477	492	507	522	537	552	567	582	597	612	627
68,000	69,770	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606
69,770	71,500	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542
71,500	73,240	176	191	206	221	236	251	266	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521
73,240	74,980	154	169	184	199	214	229	244	259	274	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499
74,980	76,720	132	147	162	177	192	207	222	237	252	267	282	297	312	327	342	357	372	387	402	417	432	447	462	477
76,720	78,500	110	125	140	155	170	185	200	215	230	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455
78,500	80,230	40	55	70	85	100	115	130	145	160	175	190	205	220	235	250	265	280	295	310	325	340	355	370	385
80,230	81,970	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362
81,970	83,710	0	9	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309	324	339
83,710	85,450	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211	226	241	256	271	286	301	316
85,450	87,220	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218	233	248	263	278	293
87,220	88,950	0	0	0	0	0	0	0	0	0	7	22	37	52	67	82	97	112	127	142	157	172	187	202	217
88,950	90,690	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163	178	193
90,690	92,430	0	0	0	0	0	0	0	0	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169
92,430	94,170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145
94,170	95,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121
95,940	97,670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	22	35
97,670	99,410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
99,410	& over	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: at least	but less than	and line 13 is at least: $2,400 but less than: $2,425 your homestead credit refund is:	2,425 / 2,450	2,450 / 2,475	2,475 / 2,500	2,500 / 2,525	2,525 / 2,550	2,550 / 2,575	2,575 / 2,600	2,600 / 2,625	2,625 / 2,650	2,650 / 2,675	2,675 / 2,700	2,700 / 2,725	2,725 / 2,750	2,750 / 2,775	2,775 / 2,800	2,800 / 2,825	2,825 / 2,850	2,850 / 2,875	2,875 / 2,900	2,900 / 2,925	2,925 / 2,950	2,950 / 2,975	2,975 / 3,000
0	1,740	2,043	2,064	2,086	2,107	2,128	2,149	2,171	2,192	2,213	2,234	2,256	2,277	2,298	2,319	2,341	2,362	2,383	2,404	2,426	2,447	2,468	2,489	2,511	2,532
1,740	3,460	2,026	2,048	2,069	2,090	2,111	2,133	2,154	2,175	2,196	2,218	2,239	2,260	2,281	2,303	2,324	2,345	2,366	2,388	2,409	2,430	2,451	2,473	2,494	2,515
3,460	5,240	2,006	2,028	2,049	2,070	2,091	2,113	2,134	2,155	2,176	2,198	2,219	2,240	2,261	2,283	2,304	2,325	2,346	2,368	2,389	2,410	2,431	2,453	2,474	2,495
5,240	6,990	1,866	1,886	1,906	1,926	1,946	1,966	1,986	2,006	2,026	2,046	2,066	2,086	2,106	2,126	2,146	2,166	2,186	2,206	2,226	2,246	2,266	2,286	2,306	2,326
6,990	8,720	1,842	1,862	1,882	1,902	1,922	1,942	1,962	1,982	2,002	2,022	2,042	2,062	2,082	2,102	2,122	2,142	2,162	2,182	2,202	2,222	2,242	2,262	2,282	2,302
8,720	10,470	1,815	1,835	1,855	1,875	1,895	1,915	1,935	1,955	1,975	1,995	2,015	2,035	2,055	2,075	2,095	2,115	2,135	2,155	2,175	2,195	2,215	2,235	2,255	2,275
10,470	12,220	1,794	1,814	1,834	1,854	1,874	1,894	1,914	1,934	1,954	1,974	1,994	2,014	2,034	2,054	2,074	2,094	2,114	2,134	2,154	2,174	2,194	2,214	2,234	2,254
12,220	13,950	1,763	1,783	1,803	1,823	1,843	1,863	1,883	1,903	1,923	1,943	1,963	1,983	2,003	2,023	2,043	2,063	2,083	2,103	2,123	2,143	2,163	2,183	2,203	2,223
13,950	15,710	1,728	1,748	1,768	1,788	1,808	1,828	1,848	1,868	1,888	1,908	1,928	1,948	1,968	1,988	2,008	2,028	2,048	2,068	2,088	2,108	2,128	2,148	2,168	2,188
15,710	17,450	1,691	1,711	1,731	1,751	1,771	1,791	1,811	1,831	1,851	1,871	1,891	1,911	1,931	1,951	1,971	1,991	2,011	2,031	2,051	2,071	2,091	2,111	2,131	2,151
17,450	19,180	1,548	1,567	1,586	1,605	1,623	1,642	1,661	1,680	1,698	1,717	1,736	1,755	1,773	1,792	1,811	1,830	1,848	1,867	1,886	1,905	1,923	1,942	1,961	1,980
19,180	20,950	1,508	1,527	1,546	1,565	1,583	1,602	1,621	1,640	1,658	1,677	1,696	1,715	1,733	1,752	1,771	1,790	1,808	1,827	1,846	1,865	1,883	1,902	1,921	1,940
20,950	22,690	1,482	1,501	1,520	1,538	1,557	1,576	1,595	1,613	1,632	1,651	1,670	1,688	1,707	1,726	1,745	1,763	1,782	1,801	1,820	1,838	1,857	1,876	1,895	1,913
22,690	24,430	1,456	1,475	1,493	1,512	1,531	1,550	1,568	1,587	1,606	1,625	1,643	1,662	1,681	1,700	1,718	1,737	1,756	1,775	1,793	1,812	1,831	1,850	1,868	1,887
24,430	26,170	1,335	1,352	1,370	1,387	1,405	1,422	1,440	1,457	1,475	1,492	1,510	1,527	1,545	1,562	1,580	1,597	1,615	1,632	1,650	1,667	1,685	1,702	1,720	1,737
26,170	27,920	1,310	1,328	1,345	1,363	1,380	1,398	1,415	1,433	1,450	1,468	1,485	1,503	1,520	1,538	1,555	1,573	1,590	1,608	1,625	1,643	1,660	1,678	1,695	1,713
27,920	29,670	1,286	1,303	1,321	1,338	1,356	1,373	1,391	1,408	1,426	1,443	1,461	1,478	1,496	1,513	1,531	1,548	1,566	1,583	1,601	1,618	1,636	1,653	1,671	1,688
29,670	31,380	1,171	1,188	1,204	1,220	1,236	1,253	1,269	1,285	1,301	1,318	1,334	1,350	1,366	1,383	1,399	1,415	1,431	1,448	1,464	1,480	1,496	1,513	1,529	1,545
31,380	33,120	1,149	1,165	1,181	1,198	1,214	1,230	1,246	1,263	1,279	1,295	1,311	1,328	1,344	1,360	1,376	1,393	1,409	1,425	1,441	1,458	1,474	1,490	1,506	1,523
33,120	34,860	1,126	1,143	1,159	1,175	1,191	1,208	1,224	1,240	1,256	1,273	1,289	1,305	1,321	1,338	1,354	1,370	1,386	1,403	1,419	1,435	1,451	1,468	1,484	1,500
34,860	36,640	1,103	1,120	1,136	1,152	1,168	1,185	1,201	1,217	1,233	1,250	1,266	1,282	1,298	1,315	1,331	1,347	1,363	1,380	1,396	1,412	1,428	1,445	1,461	1,477
36,640	38,360	1,081	1,097	1,113	1,129	1,146	1,162	1,178	1,194	1,211	1,227	1,243	1,259	1,276	1,292	1,308	1,324	1,341	1,357	1,373	1,389	1,406	1,422	1,438	1,454
38,360	40,100	1,058	1,074	1,091	1,107	1,123	1,139	1,156	1,172	1,188	1,204	1,221	1,237	1,253	1,269	1,286	1,302	1,318	1,334	1,351	1,367	1,383	1,399	1,416	1,432
40,100	41,860	1,035	1,052	1,068	1,084	1,100	1,117	1,133	1,149	1,165	1,182	1,198	1,214	1,230	1,247	1,263	1,279	1,295	1,312	1,328	1,344	1,360	1,377	1,393	1,409
41,860	43,600	1,013	1,029	1,045	1,061	1,078	1,094	1,110	1,126	1,143	1,159	1,175	1,191	1,208	1,224	1,240	1,256	1,273	1,289	1,305	1,321	1,338	1,354	1,370	1,386
43,600	45,330	990	1,006	1,023	1,039	1,055	1,071	1,088	1,104	1,120	1,136	1,153	1,169	1,185	1,201	1,218	1,234	1,250	1,266	1,283	1,299	1,315	1,331	1,348	1,364
45,330	47,070	968	984	1,000	1,016	1,033	1,049	1,065	1,081	1,098	1,114	1,130	1,146	1,163	1,179	1,195	1,211	1,228	1,244	1,260	1,276	1,293	1,309	1,325	1,341
47,070	48,810	945	961	977	994	1,010	1,026	1,042	1,059	1,075	1,091	1,107	1,124	1,140	1,156	1,172	1,189	1,205	1,221	1,237	1,254	1,270	1,286	1,302	1,319
48,810	50,550	922	939	955	971	987	1,004	1,020	1,036	1,052	1,069	1,085	1,101	1,117	1,134	1,150	1,166	1,182	1,199	1,215	1,231	1,247	1,264	1,280	1,296
50,550	52,330	899	916	932	948	964	981	997	1,013	1,029	1,046	1,062	1,078	1,094	1,111	1,127	1,143	1,159	1,176	1,192	1,208	1,224	1,241	1,257	1,273
52,330	54,060	877	893	909	925	942	958	974	990	1,007	1,023	1,039	1,055	1,072	1,088	1,104	1,120	1,137	1,153	1,169	1,185	1,202	1,218	1,234	1,250
54,060	55,800	854	870	887	903	919	935	952	968	984	1,000	1,017	1,033	1,049	1,065	1,082	1,098	1,114	1,130	1,147	1,163	1,179	1,195	1,212	1,228
55,800	57,540	831	848	864	880	896	913	929	945	961	978	994	1,010	1,026	1,043	1,059	1,075	1,091	1,108	1,124	1,140	1,156	1,173	1,189	1,205
57,540	59,280	809	825	841	858	874	890	906	923	939	955	971	988	1,004	1,020	1,036	1,053	1,069	1,085	1,101	1,118	1,134	1,150	1,166	1,183
59,280	61,050	786	802	818	835	851	867	883	900	916	932	948	965	981	997	1,013	1,030	1,046	1,062	1,078	1,095	1,111	1,127	1,143	1,160
61,050	62,780	705	720	735	750	765	780	795	810	825	840	855	870	885	900	915	930	945	960	975	990	1,005	1,020	1,035	1,050
62,780	64,520	684	699	714	729	744	759	774	789	804	819	834	849	864	879	894	909	924	939	954	969	984	999	1,014	1,029
64,520	66,260	663	678	693	708	723	738	753	768	783	798	813	828	843	858	873	888	903	918	933	948	963	978	993	1,008
66,260	68,000	642	657	672	687	702	717	732	747	762	777	792	807	822	837	852	867	882	897	912	927	942	957	972	987
68,000	69,770	621	636	651	666	681	696	711	726	741	756	771	786	801	816	831	846	861	876	891	906	921	936	951	966
69,770	71,500	557	572	587	602	617	632	647	662	677	692	707	722	737	752	767	782	797	812	827	842	857	872	887	902
71,500	73,240	536	551	566	581	596	611	626	641	656	671	686	701	716	731	746	761	776	791	806	821	836	851	866	881
73,240	74,980	514	529	544	559	574	589	604	619	634	649	664	679	694	709	724	739	754	769	784	799	814	829	844	859
74,980	76,720	492	507	522	537	552	567	582	597	612	627	642	657	672	687	702	717	732	747	762	777	792	807	822	837

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	but less than	and line 13 is at least: $2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
		but less than: $2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
		your homestead credit refund is:																							
76,720	78,500	470	485	500	515	530	545	560	575	590	605	620	635	650	665	680	695	710	725	740	755	770	785	800	815
78,500	80,230	400	415	430	445	460	475	490	505	520	535	550	565	580	595	610	625	640	655	670	685	700	715	730	745
80,230	81,970	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722
81,970	83,710	354	369	384	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699
83,710	85,450	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556	571	586	601	616	631	646	661	676
85,450	87,220	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653
87,220	88,950	232	247	262	277	292	307	322	337	352	367	382	397	412	427	442	457	472	487	502	517	532	547	562	577
88,950	90,690	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553
90,690	92,430	184	199	214	229	244	259	274	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529
92,430	94,170	160	175	190	205	220	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505
94,170	95,940	136	151	166	181	196	211	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481
95,940	97,670	49	63	77	90	104	118	132	145	159	173	187	200	214	228	242	255	269	283	297	310	324	338	352	365
97,670	99,410	26	40	54	67	81	95	109	122	136	150	164	177	191	205	219	232	246	260	274	287	301	315	329	342
99,410	101,180	3	17	30	44	58	72	85	99	113	127	140	154	168	182	195	209	223	237	250	264	278	292	305	319
101,180	102,920	0	0	0	0	0	0	6	20	34	47	61	75	89	102	116	130	144	157	171	185	199	212	226	240
102,920	104,690	0	0	0	0	0	0	0	0	10	23	37	51	65	78	92	106	120	133	147	161	175	188	202	216
104,690	106,420	0	0	0	0	0	0	0	0	0	0	12	24	37	49	62	74	87	99	112	124	137	149	162	174
106,420	108,920	0	0	0	0	0	0	0	0	0	0	0	0	10	23	35	48	60	73	85	98	110	123	135	148
108,920	109,900	0	0	0	0	0	0	0	0	0	0	0	0	0	1	14	26	39	51	64	76	89	101	114	126
109,900	111,640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	22	34	47	59	72	84	97	109
111,640	113,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	14	26	39	51	64	76	89
113,150	& over	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: at least	but less than	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
		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:																				
0	1,740	2,553	2,574	2,596	2,617	2,638	2,659	2,681	2,702	2,723	2,744	2,766	2,770	2,770	2,770	2,770	2,770	2,770	2,770	2,770	2,770	2,770
1,740	3,460	2,536	2,558	2,579	2,600	2,621	2,643	2,664	2,685	2,706	2,728	2,749	2,770	2,770	2,770	2,770	2,770	2,770	2,770	2,770	2,770	2,770
3,460	5,240	2,516	2,538	2,559	2,580	2,601	2,623	2,644	2,665	2,686	2,708	2,729	2,750	2,770	2,770	2,770	2,770	2,770	2,770	2,770	2,770	2,770
5,240	6,990	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	2,646	2,666	2,686	2,706	2,726	*
6,990	8,720	2,322	2,342	2,362	2,382	2,402	2,422	2,442	2,462	2,482	2,502	2,522	2,542	2,562	2,582	2,602	2,622	2,642	2,662	2,682	2,702	*
8,720	10,470	2,295	2,315	2,335	2,355	2,375	2,395	2,415	2,435	2,455	2,475	2,495	2,515	2,535	2,555	2,575	2,595	2,615	2,635	2,655	2,675	*
10,470	12,220	2,274	2,294	2,314	2,334	2,354	2,374	2,394	2,414	2,434	2,454	2,474	2,494	2,514	2,534	2,554	2,574	2,594	2,614	2,634	2,654	*
12,220	13,950	2,243	2,263	2,283	2,303	2,323	2,343	2,363	2,383	2,403	2,423	2,443	2,463	2,483	2,503	2,523	2,543	2,563	2,583	2,603	2,623	*
13,950	15,710	2,208	2,228	2,248	2,268	2,288	2,308	2,328	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	*
15,710	17,450	2,171	2,191	2,211	2,231	2,251	2,271	2,291	2,311	2,331	2,351	2,371	2,391	2,411	2,431	2,451	2,471	2,491	2,511	2,531	2,551	*
17,450	19,180	1,998	2,017	2,036	2,055	2,073	2,092	2,111	2,130	2,148	2,167	2,186	2,205	2,223	2,242	2,261	2,280	2,298	2,317	2,336	2,355	*

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	but less than	and line 13 is at least: $3,000 but less than: $3,025 your homestead credit refund is:	3,025 / 3,050	3,050 / 3,075	3,075 / 3,100	3,100 / 3,125	3,125 / 3,150	3,150 / 3,175	3,175 / 3,200	3,200 / 3,225	3,225 / 3,250	3,250 / 3,275	3,275 / 3,300	3,300 / 3,325	3,325 / 3,350	3,350 / 3,375	3,375 / 3,400	3,400 / 3,425	3,425 / 3,450	3,450 / 3,475	3,475 / 3,500	3,500 & over
19,180	20,950	1,958	1,977	1,996	2,015	2,033	2,052	2,071	2,090	2,108	2,127	2,146	2,165	2,183	2,202	2,221	2,240	2,258	2,277	2,296	2,315	*
20,950	22,690	1,932	1,951	1,970	1,988	2,007	2,026	2,045	2,063	2,082	2,101	2,120	2,138	2,157	2,176	2,195	2,213	2,232	2,251	2,270	2,288	*
22,690	24,430	1,906	1,925	1,943	1,962	1,981	2,000	2,018	2,037	2,056	2,075	2,093	2,112	2,131	2,150	2,168	2,187	2,206	2,225	2,243	2,262	*
24,430	26,170	1,755	1,772	1,790	1,807	1,825	1,842	1,860	1,877	1,895	1,912	1,930	1,947	1,965	1,982	2,000	2,017	2,035	2,052	2,070	2,087	*
26,170	27,920	1,730	1,748	1,765	1,783	1,800	1,818	1,835	1,853	1,870	1,888	1,905	1,923	1,940	1,958	1,975	1,993	2,010	2,028	2,045	2,063	*
27,920	29,670	1,706	1,723	1,741	1,758	1,776	1,793	1,811	1,828	1,846	1,863	1,881	1,898	1,916	1,933	1,951	1,968	1,986	2,003	2,021	2,038	*
29,670	31,380	1,561	1,578	1,594	1,610	1,626	1,643	1,659	1,675	1,691	1,708	1,724	1,740	1,756	1,773	1,789	1,805	1,821	1,838	1,854	1,870	*
31,380	33,120	1,539	1,555	1,571	1,588	1,604	1,620	1,636	1,653	1,669	1,685	1,701	1,718	1,734	1,750	1,766	1,783	1,799	1,815	1,831	1,848	*
33,120	34,860	1,516	1,533	1,549	1,565	1,581	1,598	1,614	1,630	1,646	1,663	1,679	1,695	1,711	1,728	1,744	1,760	1,776	1,793	1,809	1,825	*
34,860	36,640	1,493	1,510	1,526	1,542	1,558	1,575	1,591	1,607	1,623	1,640	1,656	1,672	1,688	1,705	1,721	1,737	1,753	1,770	1,786	1,802	*
36,640	38,360	1,471	1,487	1,503	1,519	1,536	1,552	1,568	1,584	1,601	1,617	1,633	1,649	1,666	1,682	1,698	1,714	1,731	1,747	1,763	1,779	*
38,360	40,100	1,448	1,464	1,481	1,497	1,513	1,529	1,546	1,562	1,578	1,594	1,611	1,627	1,643	1,659	1,676	1,692	1,708	1,724	1,741	1,757	*
40,100	41,860	1,425	1,442	1,458	1,474	1,490	1,507	1,523	1,539	1,555	1,572	1,588	1,604	1,620	1,637	1,653	1,669	1,685	1,702	1,718	1,734	*
41,860	43,600	1,403	1,419	1,435	1,451	1,468	1,484	1,500	1,516	1,533	1,549	1,565	1,581	1,598	1,614	1,630	1,646	1,663	1,679	1,695	1,711	*
43,600	45,330	1,380	1,396	1,413	1,429	1,445	1,461	1,478	1,494	1,510	1,526	1,543	1,559	1,575	1,591	1,608	1,624	1,640	1,656	1,673	1,689	*
45,330	47,070	1,358	1,374	1,390	1,406	1,423	1,439	1,455	1,471	1,488	1,504	1,520	1,536	1,553	1,569	1,585	1,601	1,618	1,634	1,650	1,666	*
47,070	48,810	1,335	1,351	1,367	1,384	1,400	1,416	1,432	1,449	1,465	1,481	1,497	1,514	1,530	1,546	1,562	1,579	1,595	1,611	1,627	1,644	*
48,810	50,550	1,312	1,329	1,345	1,361	1,377	1,394	1,410	1,426	1,442	1,459	1,475	1,491	1,507	1,524	1,540	1,556	1,572	1,589	1,605	1,621	*
50,550	52,330	1,289	1,306	1,322	1,338	1,354	1,371	1,387	1,403	1,419	1,436	1,452	1,468	1,484	1,501	1,517	1,533	1,549	1,566	1,582	1,598	*
52,330	54,060	1,267	1,283	1,299	1,315	1,332	1,348	1,364	1,380	1,397	1,413	1,429	1,445	1,462	1,478	1,494	1,510	1,527	1,543	1,559	1,575	*
54,060	55,800	1,244	1,260	1,277	1,293	1,309	1,325	1,342	1,358	1,374	1,390	1,407	1,423	1,439	1,455	1,472	1,488	1,504	1,520	1,537	1,553	*
55,800	57,540	1,221	1,238	1,254	1,270	1,286	1,303	1,319	1,335	1,351	1,368	1,384	1,400	1,416	1,433	1,449	1,465	1,481	1,498	1,514	1,530	*
57,540	59,280	1,199	1,215	1,231	1,248	1,264	1,280	1,296	1,313	1,329	1,345	1,361	1,378	1,394	1,410	1,426	1,443	1,459	1,475	1,491	1,508	*
59,280	61,050	1,176	1,192	1,208	1,225	1,241	1,257	1,273	1,290	1,306	1,322	1,338	1,355	1,371	1,387	1,403	1,420	1,436	1,452	1,468	1,485	*
61,050	62,780	1,065	1,080	1,095	1,110	1,125	1,140	1,155	1,170	1,185	1,200	1,215	1,230	1,245	1,260	1,275	1,290	1,305	1,320	1,335	1,350	*
62,780	64,520	1,044	1,059	1,074	1,089	1,104	1,119	1,134	1,149	1,164	1,179	1,194	1,209	1,224	1,239	1,254	1,269	1,284	1,299	1,314	1,329	*
64,520	66,260	1,023	1,038	1,053	1,068	1,083	1,098	1,113	1,128	1,143	1,158	1,173	1,188	1,203	1,218	1,233	1,248	1,263	1,278	1,293	1,308	*
66,260	68,000	1,002	1,017	1,032	1,047	1,062	1,077	1,092	1,107	1,122	1,137	1,152	1,167	1,182	1,197	1,212	1,227	1,242	1,257	1,272	1,287	*
68,000	69,770	981	996	1,011	1,026	1,041	1,056	1,071	1,086	1,101	1,116	1,131	1,146	1,161	1,176	1,191	1,206	1,221	1,236	1,251	1,266	*
69,770	71,500	917	932	947	962	977	992	1,007	1,022	1,037	1,052	1,067	1,082	1,097	1,112	1,127	1,142	1,157	1,172	1,187	1,202	*
71,500	73,240	896	911	926	941	956	971	986	1,001	1,016	1,031	1,046	1,061	1,076	1,091	1,106	1,121	1,136	1,151	1,166	1,181	*
73,240	74,980	874	889	904	919	934	949	964	979	994	1,009	1,024	1,039	1,054	1,069	1,084	1,099	1,114	1,129	1,144	1,159	*
74,980	76,720	852	867	882	897	912	927	942	957	972	987	1,002	1,017	1,032	1,047	1,062	1,077	1,092	1,107	1,122	1,137	*
76,720	78,500	830	845	860	875	890	905	920	935	950	965	980	995	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	*
78,500	80,230	760	775	790	805	820	835	850	865	880	895	910	925	940	955	970	985	1,000	1,015	1,030	1,045	*
80,230	81,970	737	752	767	782	797	812	827	842	857	872	887	902	917	932	947	962	977	992	1,007	1,022	*
81,970	83,710	714	729	744	759	774	789	804	819	834	849	864	879	894	909	924	939	954	969	984	999	*
83,710	85,450	691	706	721	736	751	766	781	796	811	826	841	856	871	886	901	916	931	946	961	976	*
85,450	87,220	668	683	698	713	728	743	758	773	788	803	818	833	848	863	878	893	908	923	938	953	*
87,220	88,950	592	607	622	637	652	667	682	697	712	727	742	757	772	787	802	817	832	847	862	877	*
88,950	90,690	568	583	598	613	628	643	658	673	688	703	718	733	748	763	778	793	808	823	838	853	*

* Use the Homeowner's Worksheet on page 25.

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	but less than	and line 13 is at least: $3,000 but less than: $3,025	3,025 / 3,050	3,050 / 3,075	3,075 / 3,100	3,100 / 3,125	3,125 / 3,150	3,150 / 3,175	3,175 / 3,200	3,200 / 3,225	3,225 / 3,250	3,250 / 3,275	3,275 / 3,300	3,300 / 3,325	3,325 / 3,350	3,350 / 3,375	3,375 / 3,400	3,400 / 3,425	3,425 / 3,450	3,450 / 3,475	3,475 / 3,500	3,500 & over
		your homestead credit refund is:																				
90,690	92,430	544	559	574	589	604	619	634	649	664	679	694	709	724	739	754	769	784	799	814	829	*
92,430	94,170	520	535	550	565	580	595	610	625	640	655	670	685	700	715	730	745	760	775	790	805	*
94,170	95,940	496	511	526	541	556	571	586	601	616	631	646	661	676	691	706	721	736	751	766	781	*
95,940	97,670	379	393	407	420	434	448	462	475	489	503	517	530	544	558	572	585	599	613	627	640	*
97,670	99,410	356	370	384	397	411	425	439	452	466	480	494	507	521	535	549	562	576	590	604	617	*
99,410	101,180	333	347	360	374	388	402	415	429	443	457	470	484	498	512	525	539	553	567	580	594	*
101,180	102,920	254	267	281	295	309	322	336	350	364	377	391	405	419	432	446	460	474	487	501	515	*
102,920	104,690	230	243	257	271	285	298	312	326	340	353	367	381	395	408	422	436	450	463	477	491	*
104,690	106,420	187	199	212	224	237	249	262	274	287	299	312	324	337	349	362	374	387	399	412	424	*
106,420	108,920	160	173	185	198	210	223	235	248	260	273	285	298	310	323	335	348	360	373	385	398	*
108,920	109,900	139	151	164	176	189	201	214	226	239	251	264	276	289	301	314	326	339	351	364	376	*
109,900	111,640	122	134	147	159	172	184	197	209	222	234	247	259	272	284	297	309	322	334	347	359	*
111,640	113,150	101	114	126	139	151	164	176	189	201	214	226	239	251	264	276	289	301	314	326	339	*
113,150	& over	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 Refund Worksheet

For household incomes of $5,240 or more with property tax of $3,500 or more

1	Amount from line 13	1	
2	Total household income from line 8	2	
3	Enter the decimal number for this step from the table at right	3	
4	Multiply step 2 by step 3	4	
5	Subtract step 4 from step 1 *(if result is zero or less,* **STOP HERE;** *you are not eligible for a refund)*	5	
6	Enter the decimal number for this step from the table at right	6	
7	Multiply step 5 by step 6	7	
8	Enter the amount for this step from the table at right	8	
9	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
5,240	6,990	0.013	0.80	2,770
6,990	8,720	0.014	0.80	2,770
8,720	12,220	0.015	0.80	2,770
12,220	13,950	0.016	0.80	2,770
13,950	15,710	0.017	0.80	2,770
15,710	17,450	0.018	0.80	2,770
17,450	19,180	0.019	0.75	2,770
19,180	24,430	0.020	0.75	2,770
24,430	29,670	0.020	0.70	2,770
29,670	41,860	0.020	0.65	2,770
41,860	61,050	0.020	0.65	2,240
61,050	69,770	0.020	0.60	1,960
69,770	78,500	0.021	0.60	1,620
78,500	87,220	0.022	0.60	1,450
87,220	95,940	0.023	0.60	1,270
95,940	101,180	0.024	0.55	1,070
101,180	104,690	0.025	0.55	890
104,690	108,920	0.025	0.50	730
108,920	113,150	0.025	0.50	540
113,150	& up		Not Eligible	

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 2018 CRP you received for rent paid on your mobile home lot . . . . . **1** _____.

2 Line 1 of your Statement of Property Taxes Payable in 2019 . . . . . **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 2019 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 2019 column
listed on your Statement(s) of Property Taxes Payable in 2019 . . . . . **1** _____.

2 Amount of Taxable Market Value in the 2019 column as listed on your
Statement(s) of Property Taxes Payable in 2019 . . . . . **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 federal Schedule 1 *(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** _____

Worksheet 5 – Co-occupant Income

Renters: Do not complete this worksheet.

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

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

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

1 Federal adjusted gross income *(from line 1 of Form M1; See instructions if co-occupant did not file Form M1)* . . . . . **1** _____

2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in line 1 above *(see instructions for Line 2 of Form M1PR)* . . . . . **2** _____

3 Deduction for contributions to a retirement plan . . . . . **3** _____

4 Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and Housing Support (formerly GRH) . . . . . **4** _____

5 Additional nontaxable income such as distributions from a Roth account, contributions to a deferred compensation plan, scholarships, and grants *(see instructions for more examples)* . . . . . **5** _____

List types and amounts _____

6 Schedule M1NC adjustments *(if the result of the co-occupant's apportioned Schedule M1NC is a subtraction, enter the amount as a negative number)* . . . . . **6** _____

7 Combine steps 1 through 6 . . . . . **7** _____

8 Subtraction for 65 or disabled *(see instructions for Line 31 of Form M1PR)* . . . . . **8** _____

9 Dependent subtraction *(see instructions for Line 32 of Form M1PR)* . . . . . **9** _____

Enter name(s) of dependent(s) _____

10 Retirement account subtraction *(see instructions for Line 33 of Form M1PR; Only include contributions the co-occupant made while living with you)* . . . . . **10** _____

11 Add steps 8 through 10 . . . . . **11** _____

12 Subtract step 11 from step 7 *(see instructions for this line below)* . . . . . **12** _____

Instructions

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

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

Steps 1-5

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

Step 6

Include adjustments to income from the co-occupant's Schedule M1NC, *Federal Adjustments*, for only the period of time they lived with you. If the result from Schedule M1NC is a subtraction, enter as a negative number on step 6.

Step 12

If the result is **positive**, include the amount on line 5 of Form M1PR.
If the result is **negative**, include the amount, as a positive number, on line 34 of Form M1PR.
Complete a separate worksheet for each co-occupant.

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

Check on Your Refund Status

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

Questions?

Email: 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 landord (if a renter) or your 2019 and 2018 property tax statements (if a homeowner)

Free Tax Help Available

Free tax preparation is available from Internal Revenue Service certified volunteers at various locations across Minnesota to assist individuals 60 or older, with a disability, with annual income less than $55,000, or speaking limited or no English.

To find a volunteer tax preparation site near you, go to **www.revenue.state.mn.us** and enter **Free Tax Preparation** in the Search box. 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
- Call us at 651-296-3781 or 1-800-652-9094
- Write to:
  Minnesota Tax Forms
  Mail Station 1421
  St. Paul, MN 55146-1421

This information is available in alternate formats.

Minnesota Department of Revenue
Mail Station 0020, St. Paul, Minnesota 55145-0020

PRST STD
U.S. POSTAGE
PAID
MN DEPT.
OF REVENUE

Want to know the status of your refund?

Go to 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.