



Form M1PR, Homestead Credit Refund (for Homeowners) and Renter Property Tax Refund 2014

Leave unused boxes blank. DO NOT USE STAPLES.

Personal information fields: Your First Name and Initial, Last Name, Your Social Security Number, Spouse's Social Security Number, Current Home Address, City, State, Zip Code, Spouse's Date of Birth.

Mark an X in the oval boxes that apply: Renter, Homeowner, Nursing Home or Adult Foster Care Resident, Mobile Home Owner. Includes State Elections Campaign Fund and Political party and code number sections.

- 1 Federal adjusted gross income (from line 37 of federal Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ) 1
2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions) 2
3 Deduction for contributions to a qualified retirement plan (add lines 28 and 32 of federal Form 1040 or from line 17 of Form 1040A). Also see line 33 3
4 Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance) and GRH (Group Residential Housing) 4
5 Additional nontaxable income such as distributions from a Roth account and worker's compensation benefits (see instructions) 5
6 Add lines 1 through 5. If your income is less than the rent you paid, enclose an explanation 6
7 Dependent, elderly and retirement contribution subtraction (you must use Schedule 2, on back) 7
8 Total household income. Subtract line 7 from line 6 (if result is zero or less, leave blank) 8
9 Renters: Line 3 of your 2014 Certificate(s) of Rent Paid (CRP). Continue with line 10; this amount is not your refund (you must enclose your CRPs) 9
10 Renters: Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table in the instructions. Continue with line 15 10

ALL HOMEOWNERS: REQUIRED - Property ID number (use numbers only):

- County in which the property is located
11 Property tax from line 1 of Statement of Property Taxes Payable in 2015 (Mobile home owners: See instructions) 11
12 If claiming the special refund, enter amount from line 30, Schedule 1 (see instructions) 12
13 Subtract line 12 from line 11 (if result is zero or less, leave blank) 13
14 Homestead Credit Refund: Using the amounts on line 8 and line 13, find the amount to enter here from the homeowners refund table in the instructions 14
15 Add lines 10, 12 and 14 15
16 Nongame Wildlife Fund contribution. Your refund will be reduced by this amount 16
17 YOUR REFUND. Subtract line 16 from line 15 17



Schedule 1—Special refund. To qualify, you must have owned and lived in this homestead both on January 2, 2014, and on January 2, 2015. If you qualify, see the instructions.

- 18** Line 1 of Statement of Property Taxes Payable in 2015. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 19 and 20 and enter this amount on line 21 **18** ■
- 19** If the Statement lists an amount for new improvements or expired exclusions, complete and enclose Worksheet 3 from the instructions and enter the percentage from step 3 here **19** ■
- 20** Multiply line 18 by the percentage on line 19 **20**
- 21** If you did not have new improvements or expired exclusions, enter the amount from line 18. If you had new improvements or expired exclusions, subtract line 20 from line 18 **21**
- 22** From your Statement of Property Taxes Payable in 2015, enter the amount from line 2 (2014 column). If there is no amount on line 2, see instructions **22** ■
- 23** Special refund (not your regular refund) from line 12 of your **2013** Form M1PR. **23** ■
- 24** Subtract line 23 from line 22 (if result is more than line 21, or is a negative number stop here; you are not eligible for the special refund) **24**
- 25** Subtract line 24 from **line 21** (if result is less than \$100, stop here; you are not eligible for the special refund) **25**
- 26** Amount from **line 24** X 12% (.12) **26**
- 27** Amount from line 26 or \$100, whichever is greater **27**
- 28** Subtract line 27 from line 25 (if result is zero or less, stop here; you are not eligible for the special refund) **28**
- 29** Multiply line 28 by 60% (.60) **29**
- 30** Special refund. Amount from line 29 or \$1,000, **whichever is less.** Enter the amount here and on line 12 of this Form M1PR **30**

Schedule 2—Subtractions

- 31** Subtraction for 65 or older or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled enter \$3,950: **31** ■

Mark an X if you or your spouse are: 65 or older: disabled:
- 32** Dependent Subtraction: Enter your subtraction for dependents. (determine from instructions) . . . **32** ■

Number of dependents from worksheet in the instructions:
Names and Social Security numbers of dependents:
- 33** Retirement Account Subtraction: If you (or your spouse) contributed to a 401(k), IRA, 457(b), or other retirement plan, or had an amount on line 3, see instructions **33** ■
- 34** Add lines 31 through 33, enter the result here and on line 7 of this form M1PR **34**
- 35** Direct deposit of your refund (you must use an account not associated with a foreign bank):

Checking	Savings	
I declare that this return is correct and complete to the best of my knowledge and belief.		Paid preparer: You must sign below.
Your signature	Date	
Spouse's signature (if filing jointly)	Daytime phone	
	()	

Renters — Include your 2014 CRP
Mail to: Minnesota Property Tax Refund
St. Paul, MN 55145-0020

I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer.