

2022

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

Forms and Instructions

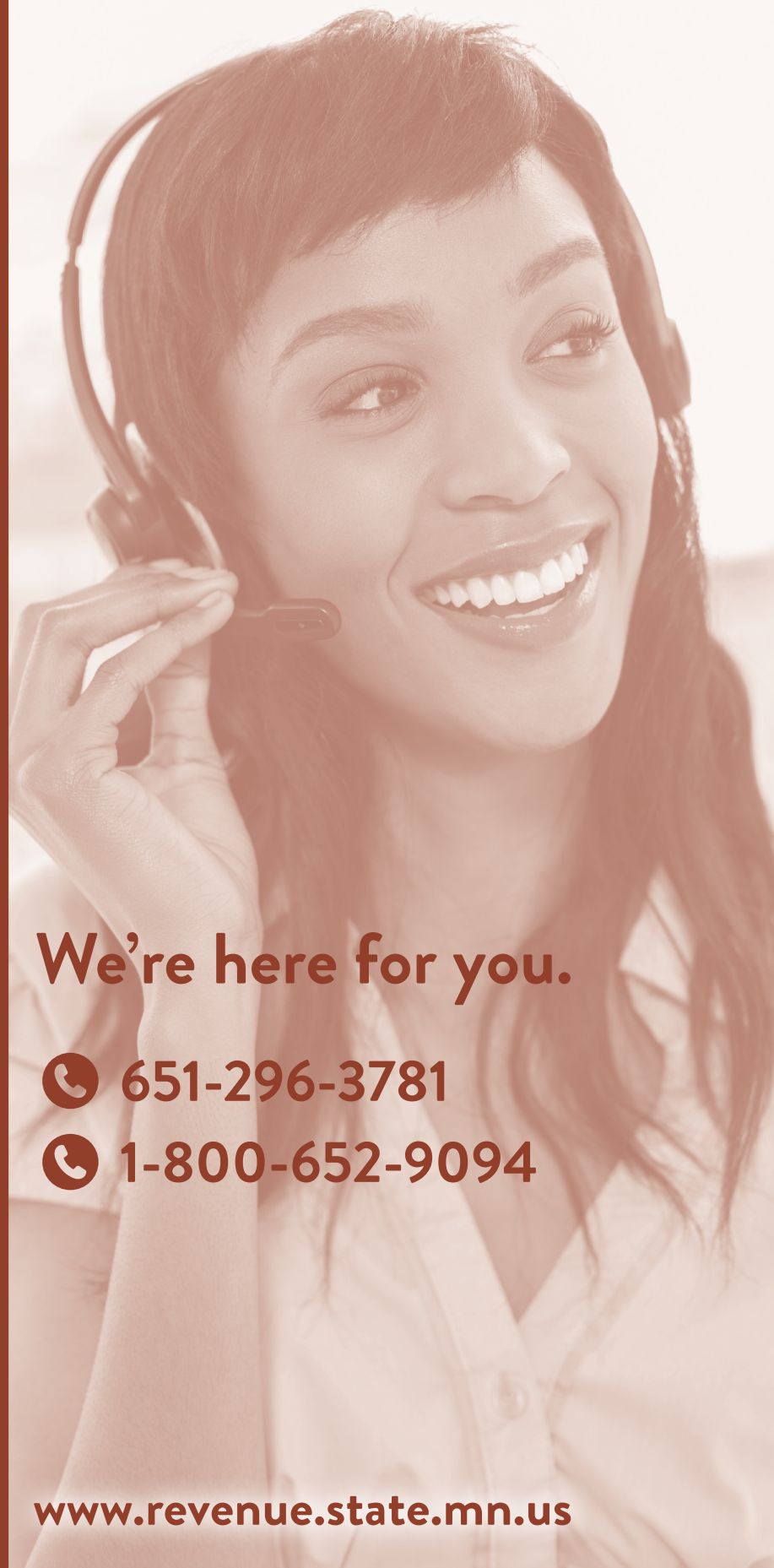
> Form M1PR

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

> Schedule M1PR-AI

Additions to Income

Questions?



We're here for you.

 **651-296-3781**

 **1-800-652-9094**

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Note: If you need assistance in a language other than English, call us at 651-296-3781 or 1-800-652-9094 for free interpreter services.

Nota: Si usted necesita asistencia en un idioma que no sea inglés, llámenos al 651-296-3781 o al 1-800-652-9094 para servicios de intérprete gratuitos.

Lub Ceeb Toom: Yog tias koj xav tau kev pab lwm hom lus uas tsis yog lus Askiv, hu rau peb ntawm 651-296-3781 lossis 1-800-652-9094 kom tau txais kev pa txhais lus dawb.

Xasuusin: Haddii aad caawimo ugu baahantahay luqad aan Ingiriisi ahayn, naga soo wac 651-296-3781 ama 1-800-652-9094 si aad u hesho adeegyo turjubaan bilaash ah.

Free Tax Help

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

To find a volunteer tax preparation site:

- Go to www.revenue.state.mn.us and enter **Free Tax Preparation** into the Search box
- Call 651-297-3724 or 1-800-657-3989

Do I qualify?

You may be eligible for a refund based on your household income (see pages 8 and 9) and the property taxes or rent paid on your primary residence in Minnesota.

Regular Property Tax Refund Income Requirements

If you are	and	You may qualify for a refund of up to
A renter	Your total household income is less than \$69,520	\$2,440
A homeowner	Your total household income is less than \$128,280	\$3,140

Other Requirements

- **You must be a Minnesota resident or part-year resident to qualify for a property tax refund.** For more information, go to www.revenue.state.mn.us/residents.
- **If you are a homeowner or mobile home owner:**
 - You must have owned and occupied your home on January 2, 2023
 - Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4)
 - You must have a valid Social Security Number for your property to be classified as your homestead, or to apply for homestead classification. If you are filing a joint claim, at least one spouse must have a valid Social Security Number for your property to be classified as your homestead
 - Your homestead must have no delinquent property taxes. Generally, property taxes are not delinquent if you have either paid them or signed a confession of judgement.
- **If you are a renter, you must have lived in a building where either:**
 - Property taxes were payable in 2022, or
 - Payments in lieu of property taxes (such as special assessments) were payable in 2022

If you are not sure if either of these apply, check with your building manager or county treasurer's office.

You do NOT qualify if:

- **You are a dependent.** You are a dependent if any of these are true:
 - You can be claimed on someone's 2022 federal income tax return
 - You lived with a parent, grandparent, sibling, aunt, or uncle for more than half the year and both of these apply:
 - You were under age 19 at the end of the year (24 if a full-time student) or any age if totally and permanently disabled during the year
 - You did not provide more than 50% of your own support
 - You had gross income of less than \$4,400 in 2022, and had more than 50% of your support provided by one of these:
 - A person you lived with for the entire year
 - A parent, grandparent, child, grandchild, aunt, uncle, sibling, niece, or nephew
- **You are a full-year resident of Michigan or North Dakota.**
 - If you are a renter, you must have a Social Security Number or Individual Taxpayer Identification Number (ITIN).
- **You are a nonresident alien living in Minnesota** and both of these are true:
 - Your gross income was less than \$4,400
 - You received more than 50% of your support from a relative
- **You have a relative homestead.** Neither the owner nor the occupants may claim a homeowner's refund or special refund for property classified as a relative homestead.

Special Property Tax Refund Requirements

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

- You owned and occupied your home on January 2, 2022 and January 2, 2023
- Your net property tax on your homestead increased by more than 12% from 2022 to 2023
- The increase was at least \$100

Your 2022 return should be electronically filed, postmarked, or dropped off by August 15, 2023.

The final deadline to claim the 2022 refund is August 15, 2024.

Where's my refund?

We review every return to verify the information on the return and make sure the right refund goes to the right person. Each tax return is different, so processing time will vary. To check your refund status, go to www.revenue.state.mn.us after July 1 and enter **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 or Taxpayer Identification Number, date of birth, return type, tax year, and the exact amount of your refund.

What can I do to get my refund faster?

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

What happens after I send my return?

We will:

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

How does the department protect my information?

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

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

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

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

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 access 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 enter **Use of Information** into the Search box.

How do I report my property taxes paid?

Homeowners: Use the **Statement of Property Taxes Payable in 2023** that you receive in March 2023 to complete your 2022 return. Do not use your 2022 tax statement or your Notice of Proposed Taxes to complete your return. Your refund will be delayed if you file using incorrect statements. Do not include your property tax statement when mailing a return.

Renters: Your property owner or managing agent must provide you a CRP, *Certificate of Rent Paid*, by January 31, 2023. If you rented more than one unit during 2022, you must have a CRP for each unit. If your property owner or managing agent does not provide a CRP by March 1, 2023, call us at 651-296-3781 or 1-800-652-9094. **Your refund will be delayed if you do not include your CRP(s).**

Getting Started

Renters

You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2022. You need this to calculate your refund. Your property owner or managing agent must give you a completed 2022 CRP no later than January 31, 2023. Include it with your completed return.

Property owners and managing agents will provide each adult living in the rental unit a separate CRP. Each CRP will reflect an equal portion of the rent paid. Married couples will receive a separate CRP for each spouse. If you have adult dependents living in the rental unit, they will receive a separate CRP. When completing your return, combine the rent amounts from line 3 of your CRP with the rent of your spouse or adult dependent(s). Include copies of each CRP with your return. For information about what amounts are included in rent on the CRP, go to www.revenue.state.mn.us and enter **Renter's Property Tax Refund** into the search box.

If you do not receive a CRP by March 1, 2023, or you believe the rent amount on the CRP is incorrect, contact your property owner or managing agent. If they will not provide a copy or corrected CRP, call us at 651-296-3781 or 1-800-652-9094.

Your refund will be delayed or denied if you do not include correct CRP(s) and needed enclosures. (See "Enclosures" on page 13.)

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 2022, you must apply for homestead status with your county assessor's office and submit the application on or before December 15, 2023. 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 there are delinquent property taxes on your home, you cannot file a return unless you pay or make arrangements with the county by August 15, 2024. Include a copy of your receipt or a signed confession of judgment statement from your county auditor or treasurer.

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

What if I move after I file?

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

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 (decedent).

Spouses:

If a person who is eligible for a property tax refund died in 2022:

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

If the person died in 2023 before applying for the 2022 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 these happen after filing your return:

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

Generally, you have until February 15, 2027 to file an amended 2022 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

Important Tips

- Round the dollar amounts to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- Leave lines and unused boxes blank if they do not apply to you or if the amount is zero.
- Do not write extra numbers, symbols, or notes on your return, such as cents, dashes, decimal points, or dollar signs. Do not put a slash through the “0” (Ø) or “7” (7) or any other numbers.
- Enclose any explanations on a separate sheet unless you are instructed to write them on your return.
- Do not staple or tape any enclosures to your return. If you want to ensure your papers stay together, use a paperclip.

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 M1PR forms	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 M1PR forms.
Got married during the year	are filing separate M1PR forms	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 M1PR forms (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 2022	X			
Owned and lived in a home on January 2, 2023		X		
Rented during 2022 and then owned and lived in your home on January 2, 2023	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 Minnesota Housing Support (formerly GRH)	X			
Owned and lived in a mobile home on January 2, 2023, 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 2022 Minnesota income tax return, you may do so on this return. Enter the code number for your chosen party 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.

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	You must file a joint Form M1PR including your income and your spouse's income. If you do not file a joint Form M1PR, your refund may be delayed or denied. Include the amount from line 3 of each CRP you and your spouse received.
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 M1PR forms together	Use both incomes for the year to apply for one refund. Include the amount from line 3 of all 2022 CRPs on line 16 of Form M1PR.
	are filing forms separately	Use your income for the entire year plus your spouse's income for the time you were married and living together. Do not include your spouse's name or Social Security Number. Each spouse will use line 3 of the CRP for the rental unit they rented prior to the marriage. One spouse may also include the amounts from line 3 of the CRPs for the rental unit lived in after the marriage. See Line 5 instructions.
divorced or separated	are filing M1PR forms separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together. Each person will use line 3 of the CRP for the unit they rented after the divorce or separation. Only one person may include the amounts from line 3 of the CRPs for the rental unit lived in together prior to the divorce or separation.
lived with a roommate	paid rent	Your property owner or managing agent must give each of you a separate CRP showing that each of you paid an equal portion of the rent. This is true regardless of the portion you actually paid or the names on the lease. Include only your income when filing for the refund.
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2022, but not on January 2, 2023	You must apply for the property tax refund only as a renter.
	you rented during 2022 and then owned and lived in your home on January 2, 2023	Follow the steps for both renters and homeowners. Include all of your 2022 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 30 to determine line 19 of Form M1PR. Include the worksheet when filing your return.
lived in a nursing home, adult foster care, intermediate care, assisted living, or group home	the property is exempt	You are not eligible for a refund.
	the property is nonexempt	<ul style="list-style-type: none"> If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of Form M1PR. If all of your costs were paid for by medical assistance (Medicaid), SSI, MSA, or Minnesota Housing Support, you are not eligible for a refund. If only part of your costs were paid for by these programs, you may be eligible for a refund. You must complete the Worksheet for Line 18 on page 11. <ol style="list-style-type: none"> Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>. Complete lines 1–17. To determine line 18, complete the Worksheet for Line 18 on page 11. <p>If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 is not the same as on your federal return.</p>
rented out part of your home or used it for business	—	Use Worksheet 2 on page 30 to determine line 16. Include the worksheet when filing your return.
paid rent for more than one unit for the same months	—	<p>You cannot include the amounts from both CRPs on line 16 of the return.</p> <ol style="list-style-type: none"> For each CRP, divide line 3 by the number of months you rented the unit. Multiply that number by the number of months you actually lived in the unit. Add the results from step 2 for each CRP. Enter this total on line 16 of your return.
received a CRP that divided the rent you paid between you and your dependent	your dependent received a CRP with a portion of the rent for the same rental unit	<p>Include the amount from the CRP your dependent received on line 16 of Form M1PR.</p> <p>Include your dependent's CRP(s) and all of your CRPs, along with an explanation when you file.</p>

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	You must file a joint Form M1PR including your income and your spouse's income. If you do not file a joint Form M1PR, your refund may be delayed or denied.
were a part-year resident	are single or married	File using your household income for all of 2022, including the income you received before moving to Minnesota.
got married during the year	are filing a Form M1PR together	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2022, enter line 3 of your CRP on line 16 of the return. On line 19, enter the full amount from line 1 of your property tax statement.
	are filing a Form M1PR separately	<p>One spouse will complete the return as the homeowner using their own income for the entire year plus the other spouse's income for the time they were living together in the home. If the spouse claiming the Homestead Credit Refund received CRPs for renting before moving into the home, enter the amount from line 3 of the CRP on line 16 of return. On line 19, enter the full amount from line 1 of the 2023 Statement of Property Taxes Payable.</p> <p>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.</p> <p>Do not include your spouse's name and Social Security Number on Form M1PR.</p> <p>See Line 5 instructions.</p>
divorced or separated	are filing a Form M1PR separately (required)	<p>Use your income for the entire year plus your spouse's income for the time you were married and living together during the year.</p> <p>Only the spouse who owned and lived in the home on January 2, 2023, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2023 Statement of Property Taxes Payable on line 19 of Form M1PR.</p>
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	—	<p>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.</p> <p>Complete and enclose Worksheet 5—Co-occupant Income on page 31.</p>
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2022, but not on January 2, 2023	You must apply for the property tax refund only as a renter.
	you rented during 2022 and then owned and lived in your home on January 2, 2023	Follow the steps for both renters and homeowners. Include all of your 2022 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 30 to determine line 19 of the return. Include the worksheet when filing your return.
rented out part of your home or used it for business	—	<p>Complete Worksheet 2 on page 30 to determine line 19 of the return. Include the worksheet when filing your return.</p> <p>Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2023 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.</p>

Line Instructions

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

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

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

Line 1 — Federal Adjusted Gross Income

Enter the federal adjusted gross income from line 1 of your 2022 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2022 federal income tax return, use the federal return and instructions to determine what your federal adjusted gross income would have been.

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

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

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

Include your total amounts received in 2022 for these benefits:

- Social Security and Railroad Retirement Board benefits
- Social Security Disability Insurance (SSDI)
- Retirement Survivors and Disability Insurance (RSDI)

Also, include amounts deducted for Medicare Premium payments.

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 6b of federal Form 1040 or 1040-SR, complete these 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 6b of federal Form 1040 _____
3. Subtract step 2 from step 1. Enter here and on line 2 of your return _____

Do not include Social Security income for dependents.

Line 4 — Total Payments Received from Programs

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

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

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

Line 5 — Additional Nontaxable Income

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

Common examples include:

- Acquisition or abandonment of property gain, reported on 1099-A, not included in your federal income
- Adoption assistance – subsidy payments as well as employer paid expenses
- Alimony received to the extent not included in adjusted gross income
- Canceled, discharged, or forgiven debt not included in your federal adjusted gross income**
- Community Access for Disability Inclusion Waivers
- Contributions to deferred compensation plans such as 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plan
- Contributions to dependent care accounts and medical expense accounts
- Disability benefits (do not include veterans 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, including amortized bond premiums paid
- Foreign earned income exclusion
- Foster care payments, including adult foster care
- Gain on the sale of your home excluded from your federal income
- G.I. Bill funding, including scholarships
- Housing allowance for military or clergy
- Income excluded by tax treaty
- Long-term care benefits not used for medical expenses
- Lump-sum distribution reported on line 1 of Schedule M1LS
- Medicaid Home & Community-Based Services Waiver program payments

Line Instructions (cont.)

- Medicare Part B Premiums not included in lines 1 or 2
- Nontaxable Compensated Work Therapy (CWT) payments
- Nontaxable employee transit and parking expenses
- Nontaxable military earned income, such as combat zone pay
- Nontaxable pension and annuity payments, including disability payments
- Nontaxable personal injury or settlement income*
- Nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- Post-9/11 Veteran Service Bonus payments (to the extent not included in adjusted gross income)
- 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
- Worker's compensation benefits*

* to the extent not used for medical expenses

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

- Capital loss carryforward (use Worksheet 4 on page 30 to compute amount)
- Educator expenses
- Health savings account and Archer MSA deductions
- Net operating loss carryforward/carryback
- Passive activity losses in current year in excess of current year passive activity income, including rental losses, even if actively involved in real estate
- Prior year passive activity loss carryforward claimed in 2022 for federal purposes

Do not include:

- COVID-19 federal economic stimulus payments
- Amounts from a Section 1035 annuity exchange
- After-tax contributions to annuities
- Bonus depreciation addition or subtraction
- Car insurance settlement payments used to pay medical bills
- Certain federal adjustments to income such as moving expenses, student loan interest deduction, penalty on early withdrawal, ½ self-employment tax, self-employment health insurance, and alimony paid
- Child care assistance
- Child support payments
- Dependent's income, including Social Security
- 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
- HSA funding distributions (distributions from a traditional IRA or a Roth IRA, made to an individual's Health Savings Account as a contribution)
- IRS stimulus/rebate
- Long-term care benefits used to pay medical expenses
- Loss on sale of rental property
- Minnesota property tax refunds
- Nontaxable Holocaust settlement payments
- Payments by someone else for your care by a nurse, nursing home, or hospital
- Payments from life insurance policies
- Premium tax credit
- Reimbursements by employer for expenses paid, such as gas, meals, and lodging
- Return of capital or return of investment
- Reverse mortgage proceeds
- Special needs welfare benefits
- Spouse's Social Security income when filing separately
- State income tax refunds not included on line 1
- Veteran's disability compensation paid under U.S. Code, title 38

Line 7 — Subtraction for those born before January 2, 1958 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2022. If you were not certified, you may still qualify as disabled if, during 2022, 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 \$4,450. The subtraction amount is the same even if both you and your spouse are over 65 or disabled. Check the appropriate box under line 7.

Line 8 — Dependent Subtraction

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

If the number of dependents is:	Enter on line 8:
0	\$0
1	6,230
2	12,015
3	17,355
4	22,250
5 or more	26,700

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

Line Instructions (cont.)

Line 9 — Retirement Account Subtraction

Enter your contributions to a 401(k), 403(b), IRA, Roth IRA (from line 10 of federal Form 5498), or 457 retirement plan. Do not enter more than \$6,000 (\$12,000 if filing a joint return). Contributions cannot exceed compensation included in gross income for the year.

Line 10 — Other Subtractions

Use this line to report the sum of your other subtractions and list what subtractions you are claiming in the blank space below line 10. **Your subtraction may be denied if you do not indicate the subtractions you are claiming.**

Minnesota Frontline Worker's Program payment: Include on line 10 payments you received from the Minnesota Frontline Worker Pay Program, reported as a subtraction on line 29 of Schedule M1M, *Income Additions and Subtractions*.

Non-deductible alimony payments: Include on line 10 alimony payments you made which were non-deductible from line 19a of federal Schedule 1.

COVID-related IRA distributions: If you received COVID-related IRA distributions in 2020: You could choose to spread the distributions over three years on your income tax return. If you did this, enter the amount of these distributions included in your 2022 federal adjusted gross income.

For example, if you received a \$9,000 COVID-related distribution in 2020, you could report \$3,000 in income on your federal income tax return for each of 2020, 2021, and 2022. On your 2022 M1PR, you would put \$3,000 on this line.

Line 11

Include the amount from line 18 and 27 of Schedule M1NC on line 11. Enter the amount as a positive number.

Line 13

Renters: If line 13 is \$69,520 or more, you do not qualify for the renter's refund. If line 13 is less than \$69,520, and you are not claiming a homeowner's property tax refund, skip lines 14 and 15.

Line 14 — Co-occupant Income

Renters: Do not complete this line.

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

Line 15

Homeowners: If line 15 is \$128,280 or more, you do not qualify for the homeowner's refund. You may be eligible for the special property tax refund. Read the instructions for lines 26-38 to see if you qualify.

Renters Only—Lines 16 through 18

If you **did not** rent for any part of 2022, skip lines 16 through 18 and continue with line 19.

Line 16 — Total Rent from CRP(s)

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

If you lived in one rental unit during 2022: Enter the amount from line 3 of your CRP.

If you lived in two or more rental units during 2022: Complete the Worksheet for Multiple CRPs to calculate line 16. Do not file a separate property tax refund for each CRP. You may only use the rent amount for the time you actually lived in a rental unit to determine your refund. If you rented a mobile home and rented a mobile home lot, include both CRPs and a statement with your return.

Worksheet for Multiple CRPs

1. For each CRP, divide line 3 by the number of months you paid rent for the unit _____
2. Multiply step 1 by the number of months you lived in the unit. _____
3. Add the results from step 2 for each CRP _____
4. Combine the total of line 3 of all CRPs you received _____
5. Enter the lesser of Step 3 or Step 4 on line 16 of Form M1PR _____

Do not enter an amount on line 16 greater than the total amount of rent reported on all CRPs you received.

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

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

Line 17

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

Line Instructions (cont.)

Line 18 — Renter's Refund Table Amount

Use the amounts from line 13, line 17, and the refund table for renters beginning on page 15 to determine your Renter's Property Tax Refund amount. If line 13 is less than zero, use zero in the refund table. Enter the amount from the table on line 18.

Complete the Worksheet for Line 18 if either of these apply:

- You were a resident of a nursing home, adult foster care, intermediate care facility, or group home
- You received Medicaid, Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Minnesota Housing Support (formerly GRH)

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

Worksheet for Line 18

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

- | | | |
|----|--|-------|
| A. | Amount from line 6 | _____ |
| B. | Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Minnesota Housing Support (formerly GRH) that was included in Step A above | _____ |
| C. | Subtract Step B from Step A | _____ |
| D. | Total medical assistance (or Medicaid) payments made directly to your property owner or managing agent (from line A of your 2022 CRP) | _____ |
| E. | Add Step A and Step D | _____ |
| F. | Divide Step C by Step E, enter here, up to 5 decimal points | _____ |
| G. | Using the amounts on lines 13 and 17, find the amount to enter here from the renter's refund table beginning on page 15 of the instructions | _____ |
| H. | Multiply Step G by Step F. Enter the result here and on line 18 | _____ |

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

Homeowners Only—Lines 19–22

If you **did not** own and live in your home on January 2, 2023, skip lines 19–22 and continue with line 23.

Line 19

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2023. Complete the corresponding worksheet on page 30 if any of these are true:

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

Line 20 — Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12% from 2022 to 2023, and the increase was \$100 or more, you may be eligible for a special refund. You may qualify for the special refund even if you do not qualify for the homeowner's refund (see Homeowner Special Property Tax Refund section on page 2).

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

Line 22 — Homestead Credit Refund Table Amount

Use the amounts from line 15, line 21, and the refund table for homeowners beginning on page 20 to determine your Homestead Credit Refund amount. If line 15 is less than zero, use zero in the refund table. Enter the amount from the table on line 22.

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

All Applicants—Lines 23–25

Line 24 — Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 24, enter the amount you wish to give. The amount you donate will reduce your refund.

To contribute directly to the Nongame Wildlife Fund online, go to <https://www.dnr.state.mn.us/nongame/donate/index.html> or send a check payable to: DNR Nongame Wildlife Fund, 500 Lafayette Road, P.O. Box 25, St. Paul, MN 55155

Line 25 — Property Tax Refund

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

Homeowner Special Property Tax Refund—Lines 26-38

Line 27 — New Improvements/Expired Exclusions

Line 30

Line 31

Special Situations

Line 39 — To Request Direct Deposit of Your Refund

You can find your bank's routing number and account number on the bottom of your check. Both numbers start after the two dots (:) and end with the bar(|).

:09 1000000 : 000000000000000000

Bank's routing number Account number

Sign Your Return

12

Line Instructions (cont.)

Send Your Return to:

Minnesota Property Tax Refund
Mail Station 0020
600 N. Robert St.
St. Paul, MN 55145-0020

Return Authorization Checkbox

Check this box to authorize the department to discuss this return with the preparer or the third-party designee indicated on your federal return. This authority allows us to discuss with your preparer these items from this return: line-item details; tax due on original and adjustments made during processing; penalty or interest due; documents received or sent like a tax order or bill; and dates and amounts of payments, credits, or refunds. The authority also allows your preparer to cancel direct deposit or debit payments and submit an abatement request.

The authority granted by a marked return checkbox is valid for one year after the due date for current original returns, or one year from the date the form was submitted for amended and noncurrent original returns.

Checking the box does **not** give your preparer or third-party designee the authority to sign any tax documents on your behalf, represent you at any audit or appeals conference, or discuss abatement progress. For these types of authorities, you must file Form REV184i, *Individual or Sole Proprietor Power of Attorney*, with the department.

Enclosures

Include an explanation if any of these apply:

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

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

- Claimed a deduction on your federal income tax return for using a portion of your home for business or renting out part of your home to others. (Worksheet 2)
- (Homeowners only) Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2023 lists an amount for new improvements or expired exclusions (Worksheet 3)
- Include someone else's income on line 14 (Worksheet 5)

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

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

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

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

Penalties

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

Interest

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

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

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

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

Other Property Tax Programs

Senior Citizens' Property Tax Deferral Program

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

If you are eligible and wish to participate in the program, you would pay no more than 3% 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, **all** of these must apply:

- You are at least 65. If you're married, one spouse must be at least age 65 and the other spouse at least 62.
- Your total household income must be \$60,000 or less.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There are 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 does not exceed 75% of the assessor's estimated market value of your homestead.

If you qualify and wish to participate, you must apply by November 1 to defer a portion of these year's property tax. Use Form CR-SCD, *Property Tax Deferral Application for Senior Citizens*, available at www.revenue.state.mn.us or your county auditor's office.

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

Special Homestead Classification for Certain Persons who are Blind or Disabled

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

Eligibility Requirements

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

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

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

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

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

Renters Refund Table

If line 13 is		and line 17 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
At least:	But less than:	your property tax refund is														
0	1,970	3	26	50	74	98	121	145	169	193	216	240	264	288	311	335
1,970	3,960	0	7	31	55	79	102	126	150	174	197	221	245	269	292	316
3,960	5,970	0	0	12	36	60	83	107	131	155	178	202	226	250	273	297
5,970	7,940	0	0	0	16	39	61	84	106	129	151	174	196	219	241	264
7,940	9,920	0	0	0	0	13	35	58	80	103	125	148	170	193	215	238
9,920	11,910	0	0	0	0	0	6	28	51	73	96	118	141	163	186	208
11,910	13,910	0	0	0	0	0	0	7	29	52	74	97	119	142	164	187
13,910	15,890	0	0	0	0	0	0	0	0	16	37	58	80	101	122	143
15,890	17,890	0	0	0	0	0	0	0	0	0	15	36	58	79	100	121
17,890	19,860	0	0	0	0	0	0	0	0	0	0	0	20	41	62	84
19,860	21,830	0	0	0	0	0	0	0	0	0	0	0	0	17	37	57
21,830	23,820	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
23,820	25,830	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24,120	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:													
		\$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
At least:	But less than:	your property tax refund is:													
0	1,970	359	383	406	430	454	478	501	525	549	573	596	620	644	668
1,970	3,960	340	364	387	411	435	459	482	506	530	554	577	601	625	649
3,960	5,970	321	345	368	392	416	440	463	487	511	535	558	582	606	630
5,970	7,940	286	309	331	354	376	399	421	444	466	489	511	534	556	579
7,940	9,920	260	283	305	328	350	373	395	418	440	463	485	508	530	553
9,920	11,910	231	253	276	298	321	343	366	388	411	433	456	478	501	523
11,910	13,910	209	232	254	277	299	322	344	367	389	412	434	457	479	502
13,910	15,890	165	186	207	228	250	271	292	313	335	356	377	398	420	441
15,890	17,890	143	164	185	206	228	249	270	291	313	334	355	376	398	419
17,890	19,860	105	126	147	169	190	211	232	254	275	296	317	339	360	381
19,860	21,830	77	97	117	137	157	177	197	217	237	257	277	297	317	337
21,830	23,820	36	56	76	96	116	136	156	176	196	216	236	256	276	296
23,820	25,830	12	32	52	72	92	112	132	152	172	192	212	232	252	272
25,830	27,810	0	0	7	27	47	67	87	107	127	147	167	187	207	227
27,810	29,790	0	0	0	0	0	17	36	55	73	92	111	130	148	167
29,790	31,780	0	0	0	0	0	0	0	6	25	44	63	81	100	119
31,780	33,770	0	0	0	0	0	0	0	0	0	17	36	54	73	92
33,770	35,740	0	0	0	0	0	0	0	0	0	0	0	2	19	37
35,740	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:													
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than:													
At least:	But less than:	\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
0	1,970	691	715	739	763	786	810	834	858	881	905	929	953	976	1,000
1,970	3,960	672	696	720	744	767	791	815	839	862	886	910	934	957	981
3,960	5,970	653	677	701	725	748	772	796	820	843	867	891	915	938	962
5,970	7,940	601	624	646	669	691	714	736	759	781	804	826	849	871	894
7,940	9,920	575	598	620	643	665	688	710	733	755	778	800	823	845	868
9,920	11,910	546	568	591	613	636	658	681	703	726	748	771	793	816	838
11,910	13,910	524	547	569	592	614	637	659	682	704	727	749	772	794	817
13,910	15,890	462	483	505	526	547	568	590	611	632	653	675	696	717	738
15,890	17,890	440	461	483	504	525	546	568	589	610	631	653	674	695	716
17,890	19,860	402	424	445	466	487	509	530	551	572	594	615	636	657	679
19,860	21,830	357	377	397	417	437	457	477	497	517	537	557	577	597	617
21,830	23,820	316	336	356	376	396	416	436	456	476	496	516	536	556	576
23,820	25,830	292	312	332	352	372	392	412	432	452	472	492	512	532	552
25,830	27,810	247	267	287	307	327	347	367	387	407	427	447	467	487	507
27,810	29,790	186	205	223	242	261	280	298	317	336	355	373	392	411	430

Continued

Renters Refund Table

If line 13 is		and line 17 is at least:													
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than:													
At least:	But less than:	\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
29,790	31,780	138	156	175	194	213	231	250	269	288	306	325	344	363	381
31,780	33,770	111	129	148	167	186	204	223	242	261	279	298	317	336	354
33,770	35,740	54	72	89	107	124	142	159	177	194	212	229	247	264	282
35,740	37,730	2	19	37	54	72	89	107	124	142	159	177	194	212	229
37,730	39,720	0	0	9	27	44	62	79	97	114	132	149	167	184	202
39,720	41,710	0	0	0	0	16	34	51	69	86	104	121	139	156	174
41,710	43,680	0	0	0	0	0	6	22	38	54	71	87	103	119	136
43,680	45,690	0	0	0	0	0	0	0	12	28	45	61	77	93	110
45,690	47,660	0	0	0	0	0	0	0	0	3	19	35	51	68	84
47,660	49,640	0	0	0	0	0	0	0	0	0	0	9	24	39	54
49,640	51,660	0	0	0	0	0	0	0	0	0	0	0	0	15	30
51,660	53,630	0	0	0	0	0	0	0	0	0	0	0	0	0	6
53,630	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:														
		\$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	
At least:	But less than:	your property tax refund is:														
0	1,970	1,024	1,048	1,071	1,095	1,119	1,143	1,166	1,190	1,214	1,238	1,261	1,285	1,309	1,333	
1,970	3,960	1,005	1,029	1,052	1,076	1,100	1,124	1,147	1,171	1,195	1,219	1,242	1,266	1,290	1,314	
3,960	5,970	986	1,010	1,033	1,057	1,081	1,105	1,128	1,152	1,176	1,200	1,223	1,247	1,271	1,295	
5,970	7,940	916	939	961	984	1,006	1,029	1,051	1,074	1,096	1,119	1,141	1,164	1,186	1,209	
7,940	9,920	890	913	935	958	980	1,003	1,025	1,048	1,070	1,093	1,115	1,138	1,160	1,183	
9,920	11,910	861	883	906	928	951	973	996	1,018	1,041	1,063	1,086	1,108	1,131	1,153	
11,910	13,910	839	862	884	907	929	952	974	997	1,019	1,042	1,064	1,087	1,109	1,132	
13,910	15,890	760	781	802	823	845	866	887	908	930	951	972	993	1,015	1,036	
15,890	17,890	738	759	780	801	823	844	865	886	908	929	950	971	993	1,014	
17,890	19,860	700	721	742	764	785	806	827	849	870	891	912	934	955	976	
19,860	21,830	637	657	677	697	717	737	757	777	797	817	837	857	877	897	
21,830	23,820	596	616	636	656	676	696	716	736	756	776	796	816	836	856	
23,820	25,830	572	592	612	632	652	672	692	712	732	752	772	792	812	832	
25,830	27,810	527	547	567	587	607	627	647	667	687	707	727	747	767	787	
27,810	29,790	448	467	486	505	523	542	561	580	598	617	636	655	673	692	
29,790	31,780	400	419	438	456	475	494	513	531	550	569	588	606	625	644	
31,780	33,770	373	392	411	429	448	467	486	504	523	542	561	579	598	617	
33,770	35,740	299	317	334	352	369	387	404	422	439	457	474	492	509	527	
35,740	37,730	247	264	282	299	317	334	352	369	387	404	422	439	457	474	
37,730	39,720	219	237	254	272	289	307	324	342	359	377	394	412	429	447	
39,720	41,710	191	209	226	244	261	279	296	314	331	349	366	384	401	419	
41,710	43,680	152	168	184	201	217	233	249	266	282	298	314	331	347	363	
43,680	45,690	126	142	158	175	191	207	223	240	256	272	288	305	321	337	
45,690	47,660	100	116	133	149	165	181	198	214	230	246	263	279	295	311	
47,660	49,640	69	84	99	114	129	144	159	174	189	204	219	234	249	264	
49,640	51,660	45	60	75	90	105	120	135	150	165	180	195	210	225	240	
51,660	53,630	21	36	51	66	81	96	111	126	141	156	171	186	201	216	
53,630	55,620	0	12	27	42	57	72	87	102	117	132	147	162	177	192	
55,620	57,590	0	0	3	17	30	44	58	72	85	99	113	127	140	154	
57,590	59,590	0	0	0	0	9	22	36	50	64	77	91	105	119	132	
59,590	61,580	0	0	0	0	0	0	14	28	42	55	69	83	97	110	
61,580	63,550	0	0	0	0	0	0	0	6	18	31	43	56	68	81	
63,550	65,550	0	0	0	0	0	0	0	0	0	11	23	36	48	61	
65,550	67,530	0	0	0	0	0	0	0	0	0	0	3	16	28	41	
67,530	69,520	0	0	0	0	0	0	0	0	0	0	0	0	9	21	
69,520	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Renters Refund Table

If line 13 is		and line 17 is at least:													
		\$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
At least:	But less than:	your property tax refund is:													
0	1,970	1,356	1,380	1,404	1,428	1,451	1,475	1,499	1,523	1,546	1,570	1,594	1,618	1,641	1,665
1,970	3,960	1,337	1,361	1,385	1,409	1,432	1,456	1,480	1,504	1,527	1,551	1,575	1,599	1,622	1,646
3,960	5,970	1,318	1,342	1,366	1,390	1,413	1,437	1,461	1,485	1,508	1,532	1,556	1,580	1,603	1,627
5,970	7,940	1,231	1,254	1,276	1,299	1,321	1,344	1,366	1,389	1,411	1,434	1,456	1,479	1,501	1,524
7,940	9,920	1,205	1,228	1,250	1,273	1,295	1,318	1,340	1,363	1,385	1,408	1,430	1,453	1,475	1,498
9,920	11,910	1,176	1,198	1,221	1,243	1,266	1,288	1,311	1,333	1,356	1,378	1,401	1,423	1,446	1,468
11,910	13,910	1,154	1,177	1,199	1,222	1,244	1,267	1,289	1,312	1,334	1,357	1,379	1,402	1,424	1,447
13,910	15,890	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
15,890	17,890	1,035	1,056	1,078	1,099	1,120	1,141	1,163	1,184	1,205	1,226	1,248	1,269	1,290	1,311
17,890	19,860	997	1,019	1,040	1,061	1,082	1,104	1,125	1,146	1,167	1,189	1,210	1,231	1,252	1,274
19,860	21,830	917	937	957	977	997	1,017	1,037	1,057	1,077	1,097	1,117	1,137	1,157	1,177
21,830	23,820	876	896	916	936	956	976	996	1,016	1,036	1,056	1,076	1,096	1,116	1,136
23,820	25,830	852	872	892	912	932	952	972	992	1,012	1,032	1,052	1,072	1,092	1,112
25,830	27,810	807	827	847	867	887	907	927	947	967	987	1,007	1,027	1,047	1,067
27,810	29,790	711	730	748	767	786	805	823	842	861	880	898	917	936	955
29,790	31,780	663	681	700	719	738	756	775	794	813	831	850	869	888	906
31,780	33,770	636	654	673	692	711	729	748	767	786	804	823	842	861	879
33,770	35,740	544	562	579	597	614	632	649	667	684	702	719	737	754	772
35,740	37,730	492	509	527	544	562	579	597	614	632	649	667	684	702	719
37,730	39,720	464	482	499	517	534	552	569	587	604	622	639	657	674	692
39,720	41,710	436	454	471	489	506	524	541	559	576	594	611	629	646	664
41,710	43,680	379	396	412	428	444	461	477	493	509	526	542	558	574	591
43,680	45,690	353	370	386	402	418	435	451	467	483	500	516	532	548	565
45,690	47,660	328	344	360	376	393	409	425	441	458	474	490	506	523	539
47,660	49,640	279	294	309	324	339	354	369	384	399	414	429	444	459	474
49,640	51,660	255	270	285	300	315	330	345	360	375	390	405	420	435	450
51,660	53,630	231	246	261	276	291	306	321	336	351	366	381	396	411	426
53,630	55,620	207	222	237	252	267	282	297	312	327	342	357	372	387	402
55,620	57,590	168	182	195	209	223	237	250	264	278	292	305	319	333	347
57,590	59,590	146	160	174	187	201	215	229	242	256	270	284	297	311	325
59,590	61,580	124	138	152	165	179	193	207	220	234	248	262	275	289	303
61,580	63,550	93	106	118	131	143	156	168	181	193	206	218	231	243	256
63,550	65,550	73	86	98	111	123	136	148	161	173	186	198	211	223	236
65,550	67,530	53	66	78	91	103	116	128	141	153	166	178	191	203	216
67,530	69,520	34	46	59	71	84	96	109	121	134	146	159	171	184	196
69,520	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:							
		\$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950
		but less than:							
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
At least:	But less than:	your property tax refund is:							
0	1,970	1,689	1,713	1,736	1,760	1,784	1,808	1,831	1,855
1,970	3,960	1,670	1,694	1,717	1,741	1,765	1,789	1,812	1,836
3,960	5,970	1,651	1,675	1,698	1,722	1,746	1,770	1,793	1,817
5,970	7,940	1,546	1,569	1,591	1,614	1,636	1,659	1,681	1,704
7,940	9,920	1,520	1,543	1,565	1,588	1,610	1,633	1,655	1,678
9,920	11,910	1,491	1,513	1,536	1,558	1,581	1,603	1,626	1,648
11,910	13,910	1,469	1,492	1,514	1,537	1,559	1,582	1,604	1,627
13,910	15,890	1,355	1,376	1,397	1,418	1,440	1,461	1,482	1,503
15,890	17,890	1,333	1,354	1,375	1,396	1,418	1,439	1,460	1,481
17,890	19,860	1,295	1,316	1,337	1,359	1,380	1,401	1,422	1,444
19,860	21,830	1,197	1,217	1,237	1,257	1,277	1,297	1,317	1,337
21,830	23,820	1,156	1,176	1,196	1,216	1,236	1,256	1,276	1,296
23,820	25,830	1,132	1,152	1,172	1,192	1,212	1,232	1,252	1,272
25,830	27,810	1,087	1,107	1,127	1,147	1,167	1,187	1,207	1,227
27,810	29,790	973	992	1,011	1,030	1,048	1,067	1,086	1,105
29,790	31,780	925	944	963	981	1,000	1,019	1,038	1,056
31,780	33,770	898	917	936	954	973	992	1,011	1,029
33,770	35,740	789	807	824	842	859	877	894	912
35,740	37,730	737	754	772	789	807	824	842	859
37,730	39,720	709	727	744	762	779	797	814	832
39,720	41,710	681	699	716	734	751	769	786	804

Continued

Renters Refund Table

If line 13 is		and line 17 is at least:								
		\$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
		but less than:								
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
At least:	But less than:	your property tax refund is:								
41,710	43,680	607	623	639	656	672	688	704	721	737
43,680	45,690	581	597	613	630	646	662	678	695	711
45,690	47,660	555	571	588	604	620	636	653	669	685
47,660	49,640	489	504	519	534	549	564	579	594	609
49,640	51,660	465	480	495	510	525	540	555	570	585
51,660	53,630	441	456	471	486	501	516	531	546	561
53,630	55,620	417	432	447	462	477	492	507	522	537
55,620	57,590	360	374	388	402	415	429	443	457	470
57,590	59,590	339	352	366	380	394	407	421	435	449
59,590	61,580	317	330	344	358	372	385	399	413	427
61,580	63,550	268	281	293	306	318	331	343	356	368
63,550	65,550	248	261	273	286	298	311	323	336	348
65,550	67,530	228	241	253	266	278	291	303	316	328
67,530	69,520	209	221	234	240	240	240	240	240	240
69,520	and up	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:									
		\$2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
		but less than:									
		\$2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
At least:	But less than:	your property tax refund is:									
0	1,970	1,903	1,926	1,950	1,974	1,998	2,021	2,045	2,069	2,093	2,116
1,970	3,960	1,884	1,907	1,931	1,955	1,979	2,002	2,026	2,050	2,074	2,097
3,960	5,970	1,865	1,888	1,912	1,936	1,960	1,983	2,007	2,031	2,055	2,078
5,970	7,940	1,749	1,771	1,794	1,816	1,839	1,861	1,884	1,906	1,929	1,951
7,940	9,920	1,723	1,745	1,768	1,790	1,813	1,835	1,858	1,880	1,903	1,925
9,920	11,910	1,693	1,716	1,738	1,761	1,783	1,806	1,828	1,851	1,873	1,896
11,910	13,910	1,672	1,694	1,717	1,739	1,762	1,784	1,807	1,829	1,852	1,874
13,910	15,890	1,546	1,567	1,588	1,610	1,631	1,652	1,673	1,695	1,716	1,737
15,890	17,890	1,524	1,545	1,566	1,588	1,609	1,630	1,651	1,673	1,694	1,715
17,890	19,860	1,486	1,507	1,529	1,550	1,571	1,592	1,614	1,635	1,656	1,677
19,860	21,830	1,377	1,397	1,417	1,437	1,457	1,477	1,497	1,517	1,537	1,557
21,830	23,820	1,336	1,356	1,376	1,396	1,416	1,436	1,456	1,476	1,496	1,516
23,820	25,830	1,312	1,332	1,352	1,372	1,392	1,412	1,432	1,452	1,472	1,492
25,830	27,810	1,267	1,287	1,307	1,327	1,347	1,367	1,387	1,407	1,427	1,447
27,810	29,790	1,142	1,161	1,180	1,198	1,217	1,236	1,255	1,273	1,292	1,311
29,790	31,780	1,094	1,113	1,131	1,150	1,169	1,188	1,206	1,225	1,244	1,263
31,780	33,770	1,067	1,086	1,104	1,123	1,142	1,161	1,179	1,198	1,217	1,236
33,770	35,740	947	964	982	999	1,017	1,034	1,052	1,069	1,087	1,104
35,740	37,730	894	912	929	947	964	982	999	1,017	1,034	1,052
37,730	39,720	867	884	902	919	937	954	972	989	1,007	1,024
39,720	41,710	839	856	874	891	909	926	944	961	979	996
41,710	43,680	753	769	786	802	818	834	851	867	883	899
43,680	45,690	727	743	760	776	792	808	825	841	857	873
45,690	47,660	701	718	734	750	766	783	799	815	831	848
47,660	49,640	624	639	654	669	684	699	714	729	744	759
49,640	51,660	600	615	630	645	660	675	690	705	720	735
51,660	53,630	576	591	606	621	636	651	666	681	696	711
53,630	55,620	552	567	582	597	612	627	642	657	672	687
55,620	57,590	484	498	512	525	539	553	567	580	594	608
57,590	59,590	462	476	490	504	517	531	545	559	572	586
59,590	61,580	440	454	468	482	495	509	523	537	550	564
61,580	63,550	381	393	406	418	431	443	456	468	481	493
63,550	65,550	361	373	386	398	411	423	436	448	461	473
65,550	67,530	341	353	366	378	391	403	416	428	441	453
67,530	69,520	240	240	240	240	240	240	240	240	240	240
69,520	and up	0	0	0	0	0	0	0	0	0	0

Renters Refund Table

If line 13 is		and line 17 is at least:										
		\$2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500
		but less than:										
At least:		\$2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	and up
But less than:		your property tax refund is:										
0	1,970	2,140	2,164	2,188	2,211	2,235	2,259	2,283	2,306	2,330	2,354	*
1,970	3,960	2,121	2,145	2,169	2,192	2,216	2,240	2,264	2,287	2,311	2,335	*
3,960	5,970	2,102	2,126	2,150	2,173	2,197	2,221	2,245	2,268	2,292	2,316	*
5,970	7,940	1,974	1,996	2,019	2,041	2,064	2,086	2,109	2,131	2,154	2,176	*
7,940	9,920	1,948	1,970	1,993	2,015	2,038	2,060	2,083	2,105	2,128	2,150	*
9,920	11,910	1,918	1,941	1,963	1,986	2,008	2,031	2,053	2,076	2,098	2,121	*
11,910	13,910	1,897	1,919	1,942	1,964	1,987	2,009	2,032	2,054	2,077	2,099	*
13,910	15,890	1,758	1,780	1,801	1,822	1,843	1,865	1,886	1,907	1,928	1,950	*
15,890	17,890	1,736	1,758	1,779	1,800	1,821	1,843	1,864	1,885	1,906	1,928	*
17,890	19,860	1,699	1,720	1,741	1,762	1,784	1,805	1,826	1,847	1,869	1,890	*
19,860	21,830	1,577	1,597	1,617	1,637	1,657	1,677	1,697	1,717	1,737	1,757	*
21,830	23,820	1,536	1,556	1,576	1,596	1,616	1,636	1,656	1,676	1,696	1,716	*
23,820	25,830	1,512	1,532	1,552	1,572	1,592	1,612	1,632	1,652	1,672	1,692	*
25,830	27,810	1,467	1,487	1,507	1,527	1,547	1,567	1,587	1,607	1,627	1,647	*
27,810	29,790	1,330	1,348	1,367	1,386	1,405	1,423	1,442	1,461	1,480	1,498	*
29,790	31,780	1,281	1,300	1,319	1,338	1,356	1,375	1,394	1,413	1,431	1,450	*
31,780	33,770	1,254	1,273	1,292	1,311	1,329	1,348	1,367	1,386	1,404	1,423	*
33,770	35,740	1,122	1,139	1,157	1,174	1,192	1,209	1,227	1,244	1,262	1,279	*
35,740	37,730	1,069	1,087	1,104	1,122	1,139	1,157	1,174	1,192	1,209	1,227	*
37,730	39,720	1,042	1,059	1,077	1,094	1,112	1,129	1,147	1,164	1,182	1,199	*
39,720	41,710	1,014	1,031	1,049	1,066	1,084	1,101	1,119	1,136	1,154	1,171	*
41,710	43,680	916	932	948	964	981	997	1,013	1,029	1,046	1,062	*
43,680	45,690	890	906	922	938	955	971	987	1,003	1,020	1,036	*
45,690	47,660	864	880	896	913	929	945	961	978	994	1,010	*
47,660	49,640	774	789	804	819	834	849	864	879	894	909	*
49,640	51,660	750	765	780	795	810	825	840	855	870	885	*
51,660	53,630	726	741	756	771	786	801	816	831	846	861	*
53,630	55,620	702	717	732	747	762	777	792	807	822	837	*
55,620	57,590	622	635	649	663	677	690	704	718	732	745	*
57,590	59,590	600	614	627	641	655	669	682	696	710	724	*
59,590	61,580	578	592	605	619	633	647	660	674	688	702	*
61,580	63,550	506	518	531	543	556	568	581	593	606	618	*
63,550	65,550	486	498	511	523	536	548	561	573	586	598	*
65,550	67,530	466	478	491	503	516	528	541	553	566	578	*
67,530	69,520	240	240	240	240	240	240	240	240	240	240	240
69,520	and up	0	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Table for Renter's Worksheet

If step 2 is:		Enter on:		
at least:	but less than:	Step 3	Step 6	Step 8
0	5,970	0.010	0.95	2,440
5,970	7,940	0.010	0.90	2,440
7,940	9,920	0.011	0.90	2,370
9,920	13,910	0.012	0.90	2,310
13,910	17,890	0.013	0.85	2,240
17,890	19,860	0.014	0.85	2,190
19,860	21,830	0.014	0.80	2,130
21,830	25,830	0.015	0.80	2,060
25,830	27,810	0.016	0.80	2,010
27,810	29,790	0.017	0.75	2,010
29,790	33,770	0.018	0.75	2,010
33,770	35,740	0.019	0.70	2,010
35,740	41,710	0.020	0.70	2,010
41,710	47,660	0.020	0.65	2,010
47,660	55,620	0.020	0.60	2,010
55,620	57,590	0.020	0.55	1,830
57,590	59,590	0.020	0.55	1,640
59,590	61,580	0.020	0.55	1,390
61,580	63,550	0.020	0.50	1,210
63,550	65,550	0.020	0.50	1,100
65,550	67,530	0.020	0.50	610
67,530	69,520	0.020	0.50	240
69,520	& up			not eligible

Renter's Worksheet

Complete worksheet if line 17 is equal to or greater than \$2,500

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

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		0	25	50	75	100	125	150	175	200	225	250	275
		but less than:											
at least	but less than	25	50	75	100	125	150	175	200	225	250	275	300
		your homestead credit refund is:											
0	1,970	2	24	45	66	87	109	130	151	172	194	215	236
1,970	3,920	0	4	26	47	68	89	111	132	153	174	196	217
3,920	5,940	0	0	3	24	45	67	88	109	130	152	173	194
5,940	7,920	0	0	0	0	18	38	58	78	98	118	138	158
7,920	9,890	0	0	0	0	0	10	30	50	70	90	110	130
9,890	11,870	0	0	0	0	0	0	0	19	39	59	79	99
11,870	13,850	0	0	0	0	0	0	0	0	16	36	56	76
13,850	15,810	0	0	0	0	0	0	0	0	0	0	20	40
15,810	17,810	0	0	0	0	0	0	0	0	0	0	0	1
17,810	and up	0	0	0	0	0	0	0	0	0	0	0	0

If line 15 is:		and line 21 is at least:											
		300	325	350	375	400	425	450	475	500	525	550	575
		but less than:											
at least	but less than	325	350	375	400	425	450	475	500	525	550	575	600
		your homestead credit refund is:											
0	1,970	257	279	300	321	342	364	385	406	427	449	470	491
1,970	3,920	238	259	281	302	323	344	366	387	408	429	451	472
3,920	5,940	215	237	258	279	300	322	343	364	385	407	428	449
5,940	7,920	178	198	218	238	258	278	298	318	338	358	378	398
7,920	9,890	150	170	190	210	230	250	270	290	310	330	350	370
9,890	11,870	119	139	159	179	199	219	239	259	279	299	319	339
11,870	13,850	96	116	136	156	176	196	216	236	256	276	296	316
13,850	15,810	60	80	100	120	140	160	180	200	220	240	260	280
15,810	17,810	21	41	61	81	101	121	141	161	181	201	221	241
17,810	19,780	0	0	19	39	59	79	99	119	139	159	179	199
19,780	21,740	0	0	0	0	14	32	51	70	89	107	126	145
21,740	23,750	0	0	0	0	0	0	6	24	43	62	81	99
23,750	25,720	0	0	0	0	0	0	0	0	13	32	51	70
25,720	27,700	0	0	0	0	0	0	0	0	0	2	21	40
27,700	29,670	0	0	0	0	0	0	0	0	0	0	0	10
29,670	and up	0	0	0	0	0	0	0	0	0	0	0	0

If line 15 is:		and line 21 is at least:											
		600	625	650	675	700	725	750	775	800	825	850	875
		but less than:											
at least	but less than	625	650	675	700	725	750	775	800	825	850	875	900
		your homestead credit refund is:											
0	1,970	512	534	555	576	597	619	640	661	682	704	725	746
1,970	3,920	493	514	536	557	578	599	621	642	663	684	706	727
3,920	5,940	470	492	513	534	555	577	598	619	640	662	683	704
5,940	7,920	418	438	458	478	498	518	538	558	578	598	618	638
7,920	9,890	390	410	430	450	470	490	510	530	550	570	590	610
9,890	11,870	359	379	399	419	439	459	479	499	519	539	559	579
11,870	13,850	336	356	376	396	416	436	456	476	496	516	536	556
13,850	15,810	300	320	340	360	380	400	420	440	460	480	500	520
15,810	17,810	261	281	301	321	341	361	381	401	421	441	461	481
17,810	19,780	219	239	259	279	299	319	339	359	379	399	419	439
19,780	21,740	164	182	201	220	239	257	276	295	314	332	351	370
21,740	23,750	118	137	156	174	193	212	231	249	268	287	306	324
23,750	25,720	88	107	126	145	163	182	201	220	238	257	276	295
25,720	27,700	59	77	96	115	134	152	171	190	209	227	246	265
27,700	29,670	27	45	62	80	97	115	132	150	167	185	202	220
29,670	31,650	0	17	35	52	70	87	105	122	140	157	175	192
31,650	33,640	0	0	7	24	42	59	77	94	112	129	147	164
33,640	35,570	0	0	0	0	13	30	46	62	78	95	111	127
35,570	37,550	0	0	0	0	0	4	20	37	53	69	85	102
37,550	39,520	0	0	0	0	0	0	0	11	27	43	60	76
39,520	41,540	0	0	0	0	0	0	0	0	1	17	34	50
41,540	43,490	0	0	0	0	0	0	0	0	0	0	8	24
43,490	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175
		but less than:											
		925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200
at least	but less than	your homestead credit refund is:											
0	1,970	767	789	810	831	852	874	895	916	937	959	980	1,001
1,970	3,920	748	769	791	812	833	854	876	897	918	939	961	982
3,920	5,940	725	747	768	789	810	832	853	874	895	917	938	959
5,940	7,920	658	678	698	718	738	758	778	798	818	838	858	878
7,920	9,890	630	650	670	690	710	730	750	770	790	810	830	850
9,890	11,870	599	619	639	659	679	699	719	739	759	779	799	819
11,870	13,850	576	596	616	636	656	676	696	716	736	756	776	796
13,850	15,810	540	560	580	600	620	640	660	680	700	720	740	760
15,810	17,810	501	521	541	561	581	601	621	641	661	681	701	721
17,810	19,780	459	479	499	519	539	559	579	599	619	639	659	679
19,780	21,740	389	407	426	445	464	482	501	520	539	557	576	595
21,740	23,750	343	362	381	399	418	437	456	474	493	512	531	549
23,750	25,720	313	332	351	370	388	407	426	445	463	482	501	520
25,720	27,700	284	302	321	340	359	377	396	415	434	452	471	490
27,700	29,670	237	255	272	290	307	325	342	360	377	395	412	430
29,670	31,650	210	227	245	262	280	297	315	332	350	367	385	402
31,650	33,640	182	199	217	234	252	269	287	304	322	339	357	374
33,640	35,570	143	160	176	192	208	225	241	257	273	290	306	322
35,570	37,550	118	134	150	167	183	199	215	232	248	264	280	297
37,550	39,520	92	108	125	141	157	173	190	206	222	238	255	271
39,520	41,540	66	82	99	115	131	147	164	180	196	212	229	245
41,540	43,490	40	57	73	89	105	122	138	154	170	187	203	219
43,490	45,460	15	31	47	64	80	96	112	129	145	161	177	194
45,460	47,460	0	5	22	38	54	70	87	103	119	135	152	168
47,460	49,430	0	0	0	12	28	45	61	77	93	110	126	142
49,430	51,390	0	0	0	0	3	19	35	52	68	84	100	117
51,390	53,360	0	0	0	0	0	0	10	26	42	59	75	91
53,360	55,340	0	0	0	0	0	0	0	0	17	33	49	65
55,340	57,310	0	0	0	0	0	0	0	0	0	7	23	40
57,310	59,330	0	0	0	0	0	0	0	0	0	0	0	14
59,330	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475
		but less than:											
		1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500
at least	but less than	your homestead credit refund is:											
0	1,970	1,022	1,044	1,065	1,086	1,107	1,129	1,150	1,171	1,192	1,214	1,235	1,256
1,970	3,920	1,003	1,024	1,046	1,067	1,088	1,109	1,131	1,152	1,173	1,194	1,216	1,237
3,920	5,940	980	1,002	1,023	1,044	1,065	1,087	1,108	1,129	1,150	1,172	1,193	1,214
5,940	7,920	898	918	938	958	978	998	1,018	1,038	1,058	1,078	1,098	1,118
7,920	9,890	870	890	910	930	950	970	990	1,010	1,030	1,050	1,070	1,090
9,890	11,870	839	859	879	899	919	939	959	979	999	1,019	1,039	1,059
11,870	13,850	816	836	856	876	896	916	936	956	976	996	1,016	1,036
13,850	15,810	780	800	820	840	860	880	900	920	940	960	980	1,000
15,810	17,810	741	761	781	801	821	841	861	881	901	921	941	961
17,810	19,780	699	719	739	759	779	799	819	839	859	879	899	919
19,780	21,740	614	632	651	670	689	707	726	745	764	782	801	820
21,740	23,750	568	587	606	624	643	662	681	699	718	737	756	774
23,750	25,720	538	557	576	595	613	632	651	670	688	707	726	745
25,720	27,700	509	527	546	565	584	602	621	640	659	677	696	715
27,700	29,670	447	465	482	500	517	535	552	570	587	605	622	640
29,670	31,650	420	437	455	472	490	507	525	542	560	577	595	612
31,650	33,640	392	409	427	444	462	479	497	514	532	549	567	584
33,640	35,570	338	355	371	387	403	420	436	452	468	485	501	517
35,570	37,550	313	329	345	362	378	394	410	427	443	459	475	492
37,550	39,520	287	303	320	336	352	368	385	401	417	433	450	466
39,520	41,540	261	277	294	310	326	342	359	375	391	407	424	440
41,540	43,490	235	252	268	284	300	317	333	349	365	382	398	414
43,490	45,460	210	226	242	259	275	291	307	324	340	356	372	389
45,460	47,460	184	200	217	233	249	265	282	298	314	330	347	363
47,460	49,430	158	175	191	207	223	240	256	272	288	305	321	337
49,430	51,390	133	149	165	182	198	214	230	247	263	279	295	312
51,390	53,360	107	124	140	156	172	189	205	221	237	254	270	286
53,360	55,340	82	98	114	130	147	163	179	195	212	228	244	260
55,340	57,310	56	72	88	105	121	137	153	170	186	202	218	235
57,310	59,330	30	46	62	79	95	111	127	144	160	176	192	209
59,330	61,290	4	20	37	53	69	85	102	118	134	150	167	183
61,290	63,260	0	0	11	27	44	60	76	92	109	125	141	157
63,260	65,230	0	0	0	2	18	34	50	67	83	99	115	132
65,230	67,200	0	0	0	0	0	9	25	41	57	74	90	106
67,200	69,210	0	0	0	0	0	0	0	15	31	48	64	80
69,210	71,170	0	0	0	0	0	0	0	0	5	20	35	50
71,170	73,150	0	0	0	0	0	0	0	0	0	0	12	27
73,150	75,120	0	0	0	0	0	0	0	0	0	0	0	3
75,120	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		but less than:											
at least	but less than	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
		your homestead credit refund is:											
0	1,970	1,277	1,299	1,320	1,341	1,362	1,384	1,405	1,426	1,447	1,469	1,490	1,511
1,970	3,920	1,258	1,279	1,301	1,322	1,343	1,364	1,386	1,407	1,428	1,449	1,471	1,492
3,920	5,940	1,235	1,257	1,278	1,299	1,320	1,342	1,363	1,384	1,405	1,427	1,448	1,469
5,940	7,920	1,138	1,158	1,178	1,198	1,218	1,238	1,258	1,278	1,298	1,318	1,338	1,358
7,920	9,890	1,110	1,130	1,150	1,170	1,190	1,210	1,230	1,250	1,270	1,290	1,310	1,330
9,890	11,870	1,079	1,099	1,119	1,139	1,159	1,179	1,199	1,219	1,239	1,259	1,279	1,299
11,870	13,850	1,056	1,076	1,096	1,116	1,136	1,156	1,176	1,196	1,216	1,236	1,256	1,276
13,850	15,810	1,020	1,040	1,060	1,080	1,100	1,120	1,140	1,160	1,180	1,200	1,220	1,240
15,810	17,810	981	1,001	1,021	1,041	1,061	1,081	1,101	1,121	1,141	1,161	1,181	1,201
17,810	19,780	939	959	979	999	1,019	1,039	1,059	1,079	1,099	1,119	1,139	1,159
19,780	21,740	839	857	876	895	914	932	951	970	989	1,007	1,026	1,045
21,740	23,750	793	812	831	849	868	887	906	924	943	962	981	999
23,750	25,720	763	782	801	820	838	857	876	895	913	932	951	970
25,720	27,700	734	752	771	790	809	827	846	865	884	902	921	940
27,700	29,670	657	675	692	710	727	745	762	780	797	815	832	850
29,670	31,650	630	647	665	682	700	717	735	752	770	787	805	822
31,650	33,640	602	619	637	654	672	689	707	724	742	759	777	794
33,640	35,570	533	550	566	582	598	615	631	647	663	680	696	712
35,570	37,550	508	524	540	557	573	589	605	622	638	654	670	687
37,550	39,520	482	498	515	531	547	563	580	596	612	628	645	661
39,520	41,540	456	472	489	505	521	537	554	570	586	602	619	635
41,540	43,490	430	447	463	479	495	512	528	544	560	577	593	609
43,490	45,460	405	421	437	454	470	486	502	519	535	551	567	584
45,460	47,460	379	395	412	428	444	460	477	493	509	525	542	558
47,460	49,430	353	370	386	402	418	435	451	467	483	500	516	532
49,430	51,390	328	344	360	377	393	409	425	442	458	474	490	507
51,390	53,360	302	319	335	351	367	384	400	416	432	449	465	481
53,360	55,340	277	293	309	325	342	358	374	390	407	423	439	455
55,340	57,310	251	267	283	300	316	332	348	365	381	397	413	430
57,310	59,330	225	241	257	274	290	306	322	339	355	371	387	404
59,330	61,290	199	215	232	248	264	280	297	313	329	345	362	378
61,290	63,260	174	190	206	222	239	255	271	287	304	320	336	352
63,260	65,230	148	164	180	197	213	229	245	262	278	294	310	327
65,230	67,200	122	139	155	171	187	204	220	236	252	269	285	301
67,200	69,210	96	113	129	145	161	178	194	210	226	243	259	275
69,210	71,170	65	80	95	110	125	140	155	170	185	200	215	230
71,170	73,150	42	57	72	87	102	117	132	147	162	177	192	207
73,150	75,120	18	33	48	63	78	93	108	123	138	153	168	183
75,120	77,090	0	9	24	39	54	69	84	99	114	129	144	159
77,090	79,100	0	0	0	15	30	45	60	75	90	105	120	135
79,100	81,060	0	0	0	0	0	0	0	3	18	33	48	63
81,060	83,030	0	0	0	0	0	0	0	0	0	9	24	39
83,030	85,000	0	0	0	0	0	0	0	0	0	0	0	14
85,000	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075
		but less than:											
at least	but less than	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100
your homestead credit refund is:													
0	1,970	1,532	1,554	1,575	1,596	1,617	1,639	1,660	1,681	1,702	1,724	1,745	1,766
1,970	3,920	1,513	1,534	1,556	1,577	1,598	1,619	1,641	1,662	1,683	1,704	1,726	1,747
3,920	5,940	1,490	1,512	1,533	1,554	1,575	1,597	1,618	1,639	1,660	1,682	1,703	1,724
5,940	7,920	1,378	1,398	1,418	1,438	1,458	1,478	1,498	1,518	1,538	1,558	1,578	1,598
7,920	9,890	1,350	1,370	1,390	1,410	1,430	1,450	1,470	1,490	1,510	1,530	1,550	1,570
9,890	11,870	1,319	1,339	1,359	1,379	1,399	1,419	1,439	1,459	1,479	1,499	1,519	1,539
11,870	13,850	1,296	1,316	1,336	1,356	1,376	1,396	1,416	1,436	1,456	1,476	1,496	1,516
13,850	15,810	1,260	1,280	1,300	1,320	1,340	1,360	1,380	1,400	1,420	1,440	1,460	1,480
15,810	17,810	1,221	1,241	1,261	1,281	1,301	1,321	1,341	1,361	1,381	1,401	1,421	1,441
17,810	19,780	1,179	1,199	1,219	1,239	1,259	1,279	1,299	1,319	1,339	1,359	1,379	1,399
19,780	21,740	1,064	1,082	1,101	1,120	1,139	1,157	1,176	1,195	1,214	1,232	1,251	1,270
21,740	23,750	1,018	1,037	1,056	1,074	1,093	1,112	1,131	1,149	1,168	1,187	1,206	1,224
23,750	25,720	988	1,007	1,026	1,045	1,063	1,082	1,101	1,120	1,138	1,157	1,176	1,195
25,720	27,700	959	977	996	1,015	1,034	1,052	1,071	1,090	1,109	1,127	1,146	1,165
27,700	29,670	867	885	902	920	937	955	972	990	1,007	1,025	1,042	1,060
29,670	31,650	840	857	875	892	910	927	945	962	980	997	1,015	1,032
31,650	33,640	812	829	847	864	882	899	917	934	952	969	987	1,004
33,640	35,570	728	745	761	777	793	810	826	842	858	875	891	907
35,570	37,550	703	719	735	752	768	784	800	817	833	849	865	882
37,550	39,520	677	693	710	726	742	758	775	791	807	823	840	856
39,520	41,540	651	667	684	700	716	732	749	765	781	797	814	830
41,540	43,490	625	642	658	674	690	707	723	739	755	772	788	804
43,490	45,460	600	616	632	649	665	681	697	714	730	746	762	779
45,460	47,460	574	590	607	623	639	655	672	688	704	720	737	753
47,460	49,430	548	565	581	597	613	630	646	662	678	695	711	727
49,430	51,390	523	539	555	572	588	604	620	637	653	669	685	702
51,390	53,360	497	514	530	546	562	579	595	611	627	644	660	676
53,360	55,340	472	488	504	520	537	553	569	585	602	618	634	650
55,340	57,310	446	462	478	495	511	527	543	560	576	592	608	625
57,310	59,330	420	436	452	469	485	501	517	534	550	566	582	599
59,330	61,290	394	410	427	443	459	475	492	508	524	540	557	573
61,290	63,260	369	385	401	417	434	450	466	482	499	515	531	547
63,260	65,230	343	359	375	392	408	424	440	457	473	489	505	522
65,230	67,200	317	334	350	366	382	399	415	431	447	464	480	496
67,200	69,210	291	308	324	340	356	373	389	405	421	438	454	470
69,210	71,170	245	260	275	290	305	320	335	350	365	380	395	410
71,170	73,150	222	237	252	267	282	297	312	327	342	357	372	387
73,150	75,120	198	213	228	243	258	273	288	303	318	333	348	363
75,120	77,090	174	189	204	219	234	249	264	279	294	309	324	339
77,090	79,100	150	165	180	195	210	225	240	255	270	285	300	315
79,100	81,060	78	93	108	123	138	153	168	183	198	213	228	243
81,060	83,030	54	69	84	99	114	129	144	159	174	189	204	219
83,030	85,000	29	44	59	74	89	104	119	134	149	164	179	194
85,000	86,980	4	19	34	49	64	79	94	109	124	139	154	169
86,980	88,990	0	0	9	24	39	54	69	84	99	114	129	144
88,990	90,960	0	0	0	0	0	0	0	5	20	35	50	65
90,960	92,930	0	0	0	0	0	0	0	0	0	9	24	39
92,930	94,900	0	0	0	0	0	0	0	0	0	0	0	13
94,900	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
		but less than:											
at least	but less than	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400
your homestead credit refund is:													
0	1,970	1,787	1,809	1,830	1,851	1,872	1,894	1,915	1,936	1,957	1,979	2,000	2,021
1,970	3,920	1,768	1,789	1,811	1,832	1,853	1,874	1,896	1,917	1,938	1,959	1,981	2,002
3,920	5,940	1,745	1,767	1,788	1,809	1,830	1,852	1,873	1,894	1,915	1,937	1,958	1,979
5,940	7,920	1,618	1,638	1,658	1,678	1,698	1,718	1,738	1,758	1,778	1,798	1,818	1,838
7,920	9,890	1,590	1,610	1,630	1,650	1,670	1,690	1,710	1,730	1,750	1,770	1,790	1,810
9,890	11,870	1,559	1,579	1,599	1,619	1,639	1,659	1,679	1,699	1,719	1,739	1,759	1,779
11,870	13,850	1,536	1,556	1,576	1,596	1,616	1,636	1,656	1,676	1,696	1,716	1,736	1,756
13,850	15,810	1,500	1,520	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680	1,700	1,720
15,810	17,810	1,461	1,481	1,501	1,521	1,541	1,561	1,581	1,601	1,621	1,641	1,661	1,681
17,810	19,780	1,419	1,439	1,459	1,479	1,499	1,519	1,539	1,559	1,579	1,599	1,619	1,639
19,780	21,740	1,289	1,307	1,326	1,345	1,364	1,382	1,401	1,420	1,439	1,457	1,476	1,495
21,740	23,750	1,243	1,262	1,281	1,299	1,318	1,337	1,356	1,374	1,393	1,412	1,431	1,449
23,750	25,720	1,213	1,232	1,251	1,270	1,288	1,307	1,326	1,345	1,363	1,382	1,401	1,420
25,720	27,700	1,184	1,202	1,221	1,240	1,259	1,277	1,296	1,315	1,334	1,352	1,371	1,390
27,700	29,670	1,077	1,095	1,112	1,130	1,147	1,165	1,182	1,200	1,217	1,235	1,252	1,270
29,670	31,650	1,050	1,067	1,085	1,102	1,120	1,137	1,155	1,172	1,190	1,207	1,225	1,242
31,650	33,640	1,022	1,039	1,057	1,074	1,092	1,109	1,127	1,144	1,162	1,179	1,197	1,214
33,640	35,570	923	940	956	972	988	1,005	1,021	1,037	1,053	1,070	1,086	1,102
35,570	37,550	898	914	930	947	963	979	995	1,012	1,028	1,044	1,060	1,077
37,550	39,520	872	888	905	921	937	953	970	986	1,002	1,018	1,035	1,051
39,520	41,540	846	862	879	895	911	927	944	960	976	992	1,009	1,025
41,540	43,490	820	837	853	869	885	902	918	934	950	967	983	999
43,490	45,460	795	811	827	844	860	876	892	909	925	941	957	974
45,460	47,460	769	785	802	818	834	850	867	883	899	915	932	948
47,460	49,430	743	760	776	792	808	825	841	857	873	890	906	922
49,430	51,390	718	734	750	767	783	799	815	832	848	864	880	897
51,390	53,360	692	709	725	741	757	774	790	806	822	839	855	871
53,360	55,340	667	683	699	715	732	748	764	780	797	813	829	845
55,340	57,310	641	657	673	690	706	722	738	755	771	787	803	820
57,310	59,330	615	631	647	664	680	696	712	729	745	761	777	794
59,330	61,290	589	605	622	638	654	670	687	703	719	735	752	768
61,290	63,260	564	580	596	612	629	645	661	677	694	710	726	742
63,260	65,230	538	554	570	587	603	619	635	652	668	684	700	717
65,230	67,200	512	529	545	561	577	594	610	626	642	659	675	691
67,200	69,210	486	503	519	535	551	568	584	600	616	633	649	665
69,210	71,170	425	440	455	470	485	500	515	530	545	560	575	590
71,170	73,150	402	417	432	447	462	477	492	507	522	537	552	567
73,150	75,120	378	393	408	423	438	453	468	483	498	513	528	543
75,120	77,090	354	369	384	399	414	429	444	459	474	489	504	519
77,090	79,100	330	345	360	375	390	405	420	435	450	465	480	495
79,100	81,060	258	273	288	303	318	333	348	363	378	393	408	423
81,060	83,030	234	249	264	279	294	309	324	339	354	369	384	399
83,030	85,000	209	224	239	254	269	284	299	314	329	344	359	374
85,000	86,980	184	199	214	229	244	259	274	289	304	319	334	349
86,980	88,990	159	174	189	204	219	234	249	264	279	294	309	324
88,990	90,960	80	95	110	125	140	155	170	185	200	215	230	245
90,960	92,930	54	69	84	99	114	129	144	159	174	189	204	219
92,930	94,900	28	43	58	73	88	103	118	133	148	163	178	193
94,900	96,870	2	17	32	47	62	77	92	107	122	137	152	167
96,870	98,880	0	0	6	21	36	51	66	81	96	111	126	141
98,880	100,840	0	0	0	0	0	0	0	0	9	24	39	54
100,840	102,810	0	0	0	0	0	0	0	0	0	0	12	27
102,810	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675
		but less than:											
at least	but less than	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700
your homestead credit refund is:													
0	1,970	2,042	2,064	2,085	2,106	2,127	2,149	2,170	2,191	2,212	2,234	2,255	2,276
1,970	3,920	2,023	2,044	2,066	2,087	2,108	2,129	2,151	2,172	2,193	2,214	2,236	2,257
3,920	5,940	2,000	2,022	2,043	2,064	2,085	2,107	2,128	2,149	2,170	2,192	2,213	2,234
5,940	7,920	1,858	1,878	1,898	1,918	1,938	1,958	1,978	1,998	2,018	2,038	2,058	2,078
7,920	9,890	1,830	1,850	1,870	1,890	1,910	1,930	1,950	1,970	1,990	2,010	2,030	2,050
9,890	11,870	1,799	1,819	1,839	1,859	1,879	1,899	1,919	1,939	1,959	1,979	1,999	2,019
11,870	13,850	1,776	1,796	1,816	1,836	1,856	1,876	1,896	1,916	1,936	1,956	1,976	1,996
13,850	15,810	1,740	1,760	1,780	1,800	1,820	1,840	1,860	1,880	1,900	1,920	1,940	1,960
15,810	17,810	1,701	1,721	1,741	1,761	1,781	1,801	1,821	1,841	1,861	1,881	1,901	1,921
17,810	19,780	1,659	1,679	1,699	1,719	1,739	1,759	1,779	1,799	1,819	1,839	1,859	1,879
19,780	21,740	1,514	1,532	1,551	1,570	1,589	1,607	1,626	1,645	1,664	1,682	1,701	1,720
21,740	23,750	1,468	1,487	1,506	1,524	1,543	1,562	1,581	1,599	1,618	1,637	1,656	1,674
23,750	25,720	1,438	1,457	1,476	1,495	1,513	1,532	1,551	1,570	1,588	1,607	1,626	1,645
25,720	27,700	1,409	1,427	1,446	1,465	1,484	1,502	1,521	1,540	1,559	1,577	1,596	1,615
27,700	29,670	1,287	1,305	1,322	1,340	1,357	1,375	1,392	1,410	1,427	1,445	1,462	1,480
29,670	31,650	1,260	1,277	1,295	1,312	1,330	1,347	1,365	1,382	1,400	1,417	1,435	1,452
31,650	33,640	1,232	1,249	1,267	1,284	1,302	1,319	1,337	1,354	1,372	1,389	1,407	1,424
33,640	35,570	1,118	1,135	1,151	1,167	1,183	1,200	1,216	1,232	1,248	1,265	1,281	1,297
35,570	37,550	1,093	1,109	1,125	1,142	1,158	1,174	1,190	1,207	1,223	1,239	1,255	1,272
37,550	39,520	1,067	1,083	1,100	1,116	1,132	1,148	1,165	1,181	1,197	1,213	1,230	1,246
39,520	41,540	1,041	1,057	1,074	1,090	1,106	1,122	1,139	1,155	1,171	1,187	1,204	1,220
41,540	43,490	1,015	1,032	1,048	1,064	1,080	1,097	1,113	1,129	1,145	1,162	1,178	1,194
43,490	45,460	990	1,006	1,022	1,039	1,055	1,071	1,087	1,104	1,120	1,136	1,152	1,169
45,460	47,460	964	980	997	1,013	1,029	1,045	1,062	1,078	1,094	1,110	1,127	1,143
47,460	49,430	938	955	971	987	1,003	1,020	1,036	1,052	1,068	1,085	1,101	1,117
49,430	51,390	913	929	945	962	978	994	1,010	1,027	1,043	1,059	1,075	1,092
51,390	53,360	887	904	920	936	952	969	985	1,001	1,017	1,034	1,050	1,066
53,360	55,340	862	878	894	910	927	943	959	975	992	1,008	1,024	1,040
55,340	57,310	836	852	868	885	901	917	933	950	966	982	998	1,015
57,310	59,330	810	826	842	859	875	891	907	924	940	956	972	989
59,330	61,290	784	800	817	833	849	865	882	898	914	930	947	963
61,290	63,260	759	775	791	807	824	840	856	872	889	905	921	937
63,260	65,230	733	749	765	782	798	814	830	847	863	879	895	912
65,230	67,200	707	724	740	756	772	789	805	821	837	854	870	886
67,200	69,210	681	698	714	730	746	763	779	795	811	828	844	860
69,210	71,170	605	620	635	650	665	680	695	710	725	740	755	770
71,170	73,150	582	597	612	627	642	657	672	687	702	717	732	747
73,150	75,120	558	573	588	603	618	633	648	663	678	693	708	723
75,120	77,090	534	549	564	579	594	609	624	639	654	669	684	699
77,090	79,100	510	525	540	555	570	585	600	615	630	645	660	675
79,100	81,060	438	453	468	483	498	513	528	543	558	573	588	603
81,060	83,030	414	429	444	459	474	489	504	519	534	549	564	579
83,030	85,000	389	404	419	434	449	464	479	494	509	524	539	554
85,000	86,980	364	379	394	409	424	439	454	469	484	499	514	529
86,980	88,990	339	354	369	384	399	414	429	444	459	474	489	504
88,990	90,960	260	275	290	305	320	335	350	365	380	395	410	425
90,960	92,930	234	249	264	279	294	309	324	339	354	369	384	399
92,930	94,900	208	223	238	253	268	283	298	313	328	343	358	373
94,900	96,870	182	197	212	227	242	257	272	287	302	317	332	347
96,870	98,880	156	171	186	201	216	231	246	261	276	291	306	321
98,880	100,840	69	84	99	114	129	144	159	174	189	204	219	234
100,840	102,810	42	57	72	87	102	117	132	147	162	177	192	207
102,810	104,790	15	30	45	60	75	90	105	120	135	150	165	180
104,790	106,760	0	3	18	33	48	63	78	93	108	123	138	153
106,760	108,770	0	0	0	5	20	35	50	65	80	95	110	125
108,770	110,730	0	0	0	0	0	0	0	0	0	2	16	29
110,730	112,700	0	0	0	0	0	0	0	0	0	0	0	3
112,700	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
		but less than:											
at least	but less than	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
		your homestead credit refund is:											
0	1,970	2,297	2,319	2,340	2,361	2,382	2,404	2,425	2,446	2,467	2,489	2,510	2,531
1,970	3,920	2,278	2,299	2,321	2,342	2,363	2,384	2,406	2,427	2,448	2,469	2,491	2,512
3,920	5,940	2,255	2,277	2,298	2,319	2,340	2,362	2,383	2,404	2,425	2,447	2,468	2,489
5,940	7,920	2,098	2,118	2,138	2,158	2,178	2,198	2,218	2,238	2,258	2,278	2,298	2,318
7,920	9,890	2,070	2,090	2,110	2,130	2,150	2,170	2,190	2,210	2,230	2,250	2,270	2,290
9,890	11,870	2,039	2,059	2,079	2,099	2,119	2,139	2,159	2,179	2,199	2,219	2,239	2,259
11,870	13,850	2,016	2,036	2,056	2,076	2,096	2,116	2,136	2,156	2,176	2,196	2,216	2,236
13,850	15,810	1,980	2,000	2,020	2,040	2,060	2,080	2,100	2,120	2,140	2,160	2,180	2,200
15,810	17,810	1,941	1,961	1,981	2,001	2,021	2,041	2,061	2,081	2,101	2,121	2,141	2,161
17,810	19,780	1,899	1,919	1,939	1,959	1,979	1,999	2,019	2,039	2,059	2,079	2,099	2,119
19,780	21,740	1,739	1,757	1,776	1,795	1,814	1,832	1,851	1,870	1,889	1,907	1,926	1,945
21,740	23,750	1,693	1,712	1,731	1,749	1,768	1,787	1,806	1,824	1,843	1,862	1,881	1,899
23,750	25,720	1,663	1,682	1,701	1,720	1,738	1,757	1,776	1,795	1,813	1,832	1,851	1,870
25,720	27,700	1,634	1,652	1,671	1,690	1,709	1,727	1,746	1,765	1,784	1,802	1,821	1,840
27,700	29,670	1,497	1,515	1,532	1,550	1,567	1,585	1,602	1,620	1,637	1,655	1,672	1,690
29,670	31,650	1,470	1,487	1,505	1,522	1,540	1,557	1,575	1,592	1,610	1,627	1,645	1,662
31,650	33,640	1,442	1,459	1,477	1,494	1,512	1,529	1,547	1,564	1,582	1,599	1,617	1,634
33,640	35,570	1,313	1,330	1,346	1,362	1,378	1,395	1,411	1,427	1,443	1,460	1,476	1,492
35,570	37,550	1,288	1,304	1,320	1,337	1,353	1,369	1,385	1,402	1,418	1,434	1,450	1,467
37,550	39,520	1,262	1,278	1,295	1,311	1,327	1,343	1,360	1,376	1,392	1,408	1,425	1,441
39,520	41,540	1,236	1,252	1,269	1,285	1,301	1,317	1,334	1,350	1,366	1,382	1,399	1,415
41,540	43,490	1,210	1,227	1,243	1,259	1,275	1,292	1,308	1,324	1,340	1,357	1,373	1,389
43,490	45,460	1,185	1,201	1,217	1,234	1,250	1,266	1,282	1,299	1,315	1,331	1,347	1,364
45,460	47,460	1,159	1,175	1,192	1,208	1,224	1,240	1,257	1,273	1,289	1,305	1,322	1,338
47,460	49,430	1,133	1,150	1,166	1,182	1,198	1,215	1,231	1,247	1,263	1,280	1,296	1,312
49,430	51,390	1,108	1,124	1,140	1,157	1,173	1,189	1,205	1,222	1,238	1,254	1,270	1,287
51,390	53,360	1,082	1,099	1,115	1,131	1,147	1,164	1,180	1,196	1,212	1,229	1,245	1,261
53,360	55,340	1,057	1,073	1,089	1,105	1,122	1,138	1,154	1,170	1,187	1,203	1,219	1,235
55,340	57,310	1,031	1,047	1,063	1,080	1,096	1,112	1,128	1,145	1,161	1,177	1,193	1,210
57,310	59,330	1,005	1,021	1,037	1,054	1,070	1,086	1,102	1,119	1,135	1,151	1,167	1,184
59,330	61,290	979	995	1,012	1,028	1,044	1,060	1,077	1,093	1,109	1,125	1,142	1,158
61,290	63,260	954	970	986	1,002	1,019	1,035	1,051	1,067	1,084	1,100	1,116	1,132
63,260	65,230	928	944	960	977	993	1,009	1,025	1,042	1,058	1,074	1,090	1,107
65,230	67,200	902	919	935	951	967	984	1,000	1,016	1,032	1,049	1,065	1,081
67,200	69,210	876	893	909	925	941	958	974	990	1,006	1,023	1,039	1,055
69,210	71,170	785	800	815	830	845	860	875	890	905	920	935	950
71,170	73,150	762	777	792	807	822	837	852	867	882	897	912	927
73,150	75,120	738	753	768	783	798	813	828	843	858	873	888	903
75,120	77,090	714	729	744	759	774	789	804	819	834	849	864	879
77,090	79,100	690	705	720	735	750	765	780	795	810	825	840	855
79,100	81,060	618	633	648	663	678	693	708	723	738	753	768	783
81,060	83,030	594	609	624	639	654	669	684	699	714	729	744	759
83,030	85,000	569	584	599	614	629	644	659	674	689	704	719	734
85,000	86,980	544	559	574	589	604	619	634	649	664	679	694	709
86,980	88,990	519	534	549	564	579	594	609	624	639	654	669	684
88,990	90,960	440	455	470	485	500	515	530	545	560	575	590	605
90,960	92,930	414	429	444	459	474	489	504	519	534	549	564	579
92,930	94,900	388	403	418	433	448	463	478	493	508	523	538	553
94,900	96,870	362	377	392	407	422	437	452	467	482	497	512	527
96,870	98,880	336	351	366	381	396	411	426	441	456	471	486	501
98,880	100,840	249	264	279	294	309	324	339	354	369	384	399	414
100,840	102,810	222	237	252	267	282	297	312	327	342	357	372	387
102,810	104,790	195	210	225	240	255	270	285	300	315	330	345	360
104,790	106,760	168	183	198	213	228	243	258	273	288	303	318	333
106,760	108,770	140	155	170	185	200	215	230	245	260	275	290	305
108,770	110,730	43	57	71	84	98	112	126	139	153	167	181	194
110,730	112,700	17	31	45	58	72	86	100	113	127	141	155	168
112,700	114,710	0	5	18	32	46	60	73	87	101	115	128	142
114,710	116,680	0	0	0	0	0	0	0	0	11	25	39	52
116,680	118,690	0	0	0	0	0	0	0	0	0	0	11	25
118,690	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275
		but less than:											
at least	but less than	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300
your homestead credit refund is:													
0	1,970	2,552	2,574	2,595	2,616	2,637	2,659	2,680	2,701	2,722	2,744	2,765	2,786
1,970	3,920	2,533	2,554	2,576	2,597	2,618	2,639	2,661	2,682	2,703	2,724	2,746	2,767
3,920	5,940	2,510	2,532	2,553	2,574	2,595	2,617	2,638	2,659	2,680	2,702	2,723	2,744
5,940	7,920	2,338	2,358	2,378	2,398	2,418	2,438	2,458	2,478	2,498	2,518	2,538	2,558
7,920	9,890	2,310	2,330	2,350	2,370	2,390	2,410	2,430	2,450	2,470	2,490	2,510	2,530
9,890	11,870	2,279	2,299	2,319	2,339	2,359	2,379	2,399	2,419	2,439	2,459	2,479	2,499
11,870	13,850	2,256	2,276	2,296	2,316	2,336	2,356	2,376	2,396	2,416	2,436	2,456	2,476
13,850	15,810	2,220	2,240	2,260	2,280	2,300	2,320	2,340	2,360	2,380	2,400	2,420	2,440
15,810	17,810	2,181	2,201	2,221	2,241	2,261	2,281	2,301	2,321	2,341	2,361	2,381	2,401
17,810	19,780	2,139	2,159	2,179	2,199	2,219	2,239	2,259	2,279	2,299	2,319	2,339	2,359
19,780	21,740	1,964	1,982	2,001	2,020	2,039	2,057	2,076	2,095	2,114	2,132	2,151	2,170
21,740	23,750	1,918	1,937	1,956	1,974	1,993	2,012	2,031	2,049	2,068	2,087	2,106	2,124
23,750	25,720	1,888	1,907	1,926	1,945	1,963	1,982	2,001	2,020	2,038	2,057	2,076	2,095
25,720	27,700	1,859	1,877	1,896	1,915	1,934	1,952	1,971	1,990	2,009	2,027	2,046	2,065
27,700	29,670	1,707	1,725	1,742	1,760	1,777	1,795	1,812	1,830	1,847	1,865	1,882	1,900
29,670	31,650	1,680	1,697	1,715	1,732	1,750	1,767	1,785	1,802	1,820	1,837	1,855	1,872
31,650	33,640	1,652	1,669	1,687	1,704	1,722	1,739	1,757	1,774	1,792	1,809	1,827	1,844
33,640	35,570	1,508	1,525	1,541	1,557	1,573	1,590	1,606	1,622	1,638	1,655	1,671	1,687
35,570	37,550	1,483	1,499	1,515	1,532	1,548	1,564	1,580	1,597	1,613	1,629	1,645	1,662
37,550	39,520	1,457	1,473	1,490	1,506	1,522	1,538	1,555	1,571	1,587	1,603	1,620	1,636
39,520	41,540	1,431	1,447	1,464	1,480	1,496	1,512	1,529	1,545	1,561	1,577	1,594	1,610
41,540	43,490	1,405	1,422	1,438	1,454	1,470	1,487	1,503	1,519	1,535	1,552	1,568	1,584
43,490	45,460	1,380	1,396	1,412	1,429	1,445	1,461	1,477	1,494	1,510	1,526	1,542	1,559
45,460	47,460	1,354	1,370	1,387	1,403	1,419	1,435	1,452	1,468	1,484	1,500	1,517	1,533
47,460	49,430	1,328	1,345	1,361	1,377	1,393	1,410	1,426	1,442	1,458	1,475	1,491	1,507
49,430	51,390	1,303	1,319	1,335	1,352	1,368	1,384	1,400	1,417	1,433	1,449	1,465	1,482
51,390	53,360	1,277	1,294	1,310	1,326	1,342	1,359	1,375	1,391	1,407	1,424	1,440	1,456
53,360	55,340	1,252	1,268	1,284	1,300	1,317	1,333	1,349	1,365	1,382	1,398	1,414	1,430
55,340	57,310	1,226	1,242	1,258	1,275	1,291	1,307	1,323	1,340	1,356	1,372	1,388	1,405
57,310	59,330	1,200	1,216	1,232	1,249	1,265	1,281	1,297	1,314	1,330	1,346	1,362	1,379
59,330	61,290	1,174	1,190	1,207	1,223	1,239	1,255	1,272	1,288	1,304	1,320	1,337	1,353
61,290	63,260	1,149	1,165	1,181	1,197	1,214	1,230	1,246	1,262	1,279	1,295	1,311	1,327
63,260	65,230	1,123	1,139	1,155	1,172	1,188	1,204	1,220	1,237	1,253	1,269	1,285	1,302
65,230	67,200	1,097	1,114	1,130	1,146	1,162	1,179	1,195	1,211	1,227	1,244	1,260	1,276
67,200	69,210	1,071	1,088	1,104	1,120	1,136	1,153	1,169	1,185	1,201	1,218	1,234	1,250
69,210	71,170	965	980	995	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	1,130
71,170	73,150	942	957	972	987	1,002	1,017	1,032	1,047	1,062	1,077	1,092	1,107
73,150	75,120	918	933	948	963	978	993	1,008	1,023	1,038	1,053	1,068	1,083
75,120	77,090	894	909	924	939	954	969	984	999	1,014	1,029	1,044	1,059
77,090	79,100	870	885	900	915	930	945	960	975	990	1,005	1,020	1,035
79,100	81,060	798	813	828	843	858	873	888	903	918	933	948	963
81,060	83,030	774	789	804	819	834	849	864	879	894	909	924	939
83,030	85,000	749	764	779	794	809	824	839	854	869	884	899	914
85,000	86,980	724	739	754	769	784	799	814	829	844	859	874	889
86,980	88,990	699	714	729	744	759	774	789	804	819	834	849	864
88,990	90,960	620	635	650	665	680	695	710	725	740	755	770	785
90,960	92,930	594	609	624	639	654	669	684	699	714	729	744	759
92,930	94,900	568	583	598	613	628	643	658	673	688	703	718	733
94,900	96,870	542	557	572	587	602	617	632	647	662	677	692	707
96,870	98,880	516	531	546	561	576	591	606	621	636	651	666	681
98,880	100,840	429	444	459	474	489	504	519	534	549	564	579	594
100,840	102,810	402	417	432	447	462	477	492	507	522	537	552	567
102,810	104,790	375	390	405	420	435	450	465	480	495	510	525	540
104,790	106,760	348	363	378	393	408	423	438	453	468	483	498	513
106,760	108,770	320	335	350	365	380	395	410	425	440	455	470	485
108,770	110,730	208	222	236	249	263	277	291	304	318	332	346	359
110,730	112,700	182	196	210	223	237	251	265	278	292	306	320	333
112,700	114,710	156	170	183	197	211	225	238	252	266	280	293	307
114,710	116,680	66	80	94	107	121	135	149	162	176	190	204	217
116,680	118,690	39	52	66	80	94	107	121	135	149	162	176	190
118,690	120,650	10	23	35	48	60	73	85	98	110	123	135	148
120,650	123,480	0	0	5	18	30	43	55	68	80	93	105	118
123,480	124,590	0	0	0	0	6	18	31	43	56	68	81	93
124,590	126,560	0	0	0	0	0	0	12	24	37	49	62	74
126,560	128,280	0	0	0	0	0	0	0	1	14	26	39	51
128,280	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:								
		3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
		but less than:								
at least	but less than	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& up
0	1,970	2,807	2,829	2,850	2,871	2,892	2,914	2,935	2,956	*
1,970	3,920	2,788	2,809	2,831	2,852	2,873	2,894	2,916	2,937	*
3,920	5,940	2,765	2,787	2,808	2,829	2,850	2,872	2,893	2,914	*
5,940	7,920	2,578	2,598	2,618	2,638	2,658	2,678	2,698	2,718	*
7,920	9,890	2,550	2,570	2,590	2,610	2,630	2,650	2,670	2,690	*
9,890	11,870	2,519	2,539	2,559	2,579	2,599	2,619	2,639	2,659	*
11,870	13,850	2,496	2,516	2,536	2,556	2,576	2,596	2,616	2,636	*
13,850	15,810	2,460	2,480	2,500	2,520	2,540	2,560	2,580	2,600	*
15,810	17,810	2,421	2,441	2,461	2,481	2,501	2,521	2,541	2,561	*
17,810	19,780	2,379	2,399	2,419	2,439	2,459	2,479	2,499	2,519	*
19,780	21,740	2,189	2,207	2,226	2,245	2,264	2,282	2,301	2,320	*
21,740	23,750	2,143	2,162	2,181	2,199	2,218	2,237	2,256	2,274	*
23,750	25,720	2,113	2,132	2,151	2,170	2,188	2,207	2,226	2,245	*
25,720	27,700	2,084	2,102	2,121	2,140	2,159	2,177	2,196	2,215	*
27,700	29,670	1,917	1,935	1,952	1,970	1,987	2,005	2,022	2,040	*
29,670	31,650	1,890	1,907	1,925	1,942	1,960	1,977	1,995	2,012	*
31,650	33,640	1,862	1,879	1,897	1,914	1,932	1,949	1,967	1,984	*
33,640	35,570	1,703	1,720	1,736	1,752	1,768	1,785	1,801	1,817	*
35,570	37,550	1,678	1,694	1,710	1,727	1,743	1,759	1,775	1,792	*
37,550	39,520	1,652	1,668	1,685	1,701	1,717	1,733	1,750	1,766	*
39,520	41,540	1,626	1,642	1,659	1,675	1,691	1,707	1,724	1,740	*
41,540	43,490	1,600	1,617	1,633	1,649	1,665	1,682	1,698	1,714	*
43,490	45,460	1,575	1,591	1,607	1,624	1,640	1,656	1,672	1,689	*
45,460	47,460	1,549	1,565	1,582	1,598	1,614	1,630	1,647	1,663	*
47,460	49,430	1,523	1,540	1,556	1,572	1,588	1,605	1,621	1,637	*
49,430	51,390	1,498	1,514	1,530	1,547	1,563	1,579	1,595	1,612	*
51,390	53,360	1,472	1,489	1,505	1,521	1,537	1,554	1,570	1,586	*
53,360	55,340	1,447	1,463	1,479	1,495	1,512	1,528	1,544	1,560	*
55,340	57,310	1,421	1,437	1,453	1,470	1,486	1,502	1,518	1,535	*
57,310	59,330	1,395	1,411	1,427	1,444	1,460	1,476	1,492	1,509	*
59,330	61,290	1,369	1,385	1,402	1,418	1,434	1,450	1,467	1,483	*
61,290	63,260	1,344	1,360	1,376	1,392	1,409	1,425	1,441	1,457	*
63,260	65,230	1,318	1,334	1,350	1,367	1,383	1,399	1,415	1,432	*
65,230	67,200	1,292	1,309	1,325	1,341	1,357	1,374	1,390	1,406	*
67,200	69,210	1,266	1,283	1,299	1,315	1,331	1,348	1,364	1,380	*
69,210	71,170	1,145	1,160	1,175	1,190	1,205	1,220	1,235	1,250	*
71,170	73,150	1,122	1,137	1,152	1,167	1,182	1,197	1,212	1,227	*
73,150	75,120	1,098	1,113	1,128	1,143	1,158	1,173	1,188	1,203	*
75,120	77,090	1,074	1,089	1,104	1,119	1,134	1,149	1,164	1,179	*
77,090	79,100	1,050	1,065	1,080	1,095	1,110	1,125	1,140	1,155	*
79,100	81,060	978	993	1,008	1,023	1,038	1,053	1,068	1,083	*
81,060	83,030	954	969	984	999	1,014	1,029	1,044	1,059	*
83,030	85,000	929	944	959	974	989	1,004	1,019	1,034	*
85,000	86,980	904	919	934	949	964	979	994	1,009	*
86,980	88,990	879	894	909	924	939	954	969	984	*
88,990	90,960	800	815	830	845	860	875	890	905	*
90,960	92,930	774	789	804	819	834	849	864	879	*
92,930	94,900	748	763	778	793	808	823	838	853	*
94,900	96,870	722	737	752	767	782	797	812	827	*
96,870	98,880	696	711	726	741	756	771	786	801	*
98,880	100,840	609	624	639	654	669	684	699	714	*
100,840	102,810	582	597	612	627	642	657	672	687	*
102,810	104,790	555	570	585	600	615	630	645	660	*
104,790	106,760	528	543	558	573	588	603	618	633	*
106,760	108,770	500	515	530	545	560	575	590	605	*
108,770	110,730	373	387	401	414	428	442	456	469	*
110,730	112,700	347	361	375	388	402	416	430	443	*
112,700	114,710	321	335	348	362	376	390	403	417	*
114,710	116,680	231	245	259	272	286	300	314	327	*
116,680	118,690	204	217	231	245	259	272	286	300	*
118,690	120,650	160	173	185	198	210	223	235	248	*
120,650	123,480	130	143	155	168	180	193	205	218	*
123,480	124,590	106	118	131	143	156	168	181	193	*
124,590	126,560	87	99	112	124	137	149	162	174	*
126,560	128,280	64	76	89	101	114	126	139	151	*
128,280	and up	0	0	0	0	0	0	0	0	0

Homeowners Refund Worksheet

For those with property tax of \$3,500 or more

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

Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	Enter on:		
		step 3	step 6	step 8
0	1,970	0.010	0.85	\$3,140
1,970	3,920	0.011	0.85	\$3,140
3,920	5,940	0.012	0.85	\$3,140
5,940	7,920	0.013	0.80	\$3,140
7,920	9,890	0.014	0.80	\$3,140
9,890	13,850	0.015	0.80	\$3,140
13,850	15,810	0.016	0.80	\$3,140
15,810	17,810	0.017	0.80	\$3,140
17,810	19,780	0.018	0.80	\$3,140
19,780	21,740	0.019	0.75	\$3,140
21,740	27,700	0.020	0.75	\$3,140
27,700	33,640	0.020	0.70	\$3,140
33,640	47,460	0.020	0.65	\$3,140
47,460	69,210	0.020	0.65	\$2,540
69,210	79,100	0.020	0.60	\$2,220
79,100	88,990	0.021	0.60	\$1,840
88,990	98,880	0.022	0.60	\$1,640
98,880	108,770	0.023	0.60	\$1,440
108,770	114,710	0.024	0.55	\$1,210
114,710	118,690	0.025	0.55	\$1,010
118,690	123,480	0.025	0.50	\$830
123,480	128,280	0.025	0.50	\$610
128,280	and up	Not Eligible		

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

Worksheets 1 – 4

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

Worksheet 1

For Mobile Home Owners

- 1 Multiply line 3 of your 2022 CRP by 17% (.17) 1 _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2023 2 _____ .
- 3 Add steps 1 and 2. If you need to complete Worksheet 2, use this amount from step 1 of Worksheet 2.
Otherwise, Enter the result here and on line 19 3 _____ .

Worksheet 2

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

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, any IRS limitations on that deduction, or if no deduction is allowed due to limitations in the current tax year. Use the current year business use of your home percentage to determine Step 2.

- 1 Line 1 of your Statement of Property Taxes Payable in 2023 or line 3 of your CRP
(Mobile home owners: Enter step 3 of Worksheet 1 above) 1 _____ .
- 2 Percent of your home **not** rented to others or **not** used for business in 2022. 2 _____ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 16 (renter) or line 19 (homeowner) 3 _____ .

Worksheet 3

For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2023 column
listed on your Statement(s) of Property Taxes Payable in 2023 1 _____ .
 - 2 Amount of Taxable Market Value in the 2023 column as listed on your
Statement(s) of Property Taxes Payable in 2023. 2 _____ .
 - 3 Divide step 1 by step 2 and convert to a percentage (round to the nearest whole percentage).
Enter the resulting percentage here and on line 27 3 _____ %
- Complete lines 28–38 to determine if you are eligible for the special refund.

Worksheet 4

For Calculating Capital Losses to Include on Schedule M1PR-AI

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

Worksheet 5 – Co-occupant Income

Renters: Do not complete this worksheet.

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

Co-occupant Name	Number of Months Co-occupant Lived with You
Note: For Steps 1 through 5, only include the income the co-occupant received for the time they lived with you.	
1 Federal adjusted gross income (from line 1 of Form M1; See instructions if co-occupant did not file Form M1 or lived in the home for only part of the year)	1
2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in step 1 above (see instructions for Line 2 of Form M1PR)	2
3 Deduction for contributions to a qualified 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 Minnesota Housing Support (formerly GRH)	4
5 Additional nontaxable income from line 20 of Schedule M1PR-AI (see instructions for line 5 on pages 8-9 for examples)	5
List types and amounts _____	
6 Combine steps 1 through 5	6
7 Subtraction for 65 or disabled (see instructions)	7
8 Dependent subtraction (see instructions for Line 8 of Form M1PR)	8
Enter name(s) of dependent(s) _____	
9 Retirement account subtraction (see instructions for Line 9 of Form M1PR; Only include contributions the co-occupant made while living with you)	9
10 Other subtractions (see instructions)	10
11 Adjustments from Schedule M1NC (see instructions)	11
12 Add steps 7 through 11	12
13 Subtract step 12 from step 6 (see instructions below for this line)	13

Instructions

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

- Tenant
- Dependent, as defined under Internal Revenue Code sections 151 and 152
- Parent or spouse's parent (unless that individual is a co-owner of the house and lives with you)
- Spouse, if filing Form M1PR separately

Steps 1-5

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

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

Step 7

Use instructions for line 7 of Form M1PR to determine if your co-occupant qualifies for the subtraction. If they qualified and lived with you for the full year, enter \$4,450. If they qualified and they lived with you for part of the year, multiply \$370.83. (\$4,450/12) by the number of months they lived with you. Do not enter more than \$4,450.

Step 8

Use instructions for line 8 of Form M1PR to determine the subtraction for your co-occupant's dependents. If they lived with you for only part of the year, divide the subtraction amount by 12. Then multiply the result by the number of months they lived with you.

Step 10

Include alimony payments your co-occupant made that were non-deductible from line 19a of federal Schedule 1. **If they received COVID-related IRA distributions in 2020 and elected to include it in income over future years, enter the amount included in their 2022 federal adjusted gross income which was received in 2020. Do not enter an amount for these distributions if it was not included in the amount on step 1.** Include the amount your co-occupant received from the Minnesota Frontline Worker Pay Program they claimed as a subtraction on line 29 of Schedule M1M, Income Additions and Subtractions.

Step 11

Include the amount from line 18 and 27 of Schedule M1NC. Enter the amount as a positive number.

Step 13

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

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

Questions?

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

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This information is available in alternate formats.

