

2024

**Homestead
Credit Refund
(for Homeowners)**

Forms and Instructions

 651-296-3781

 1-800-652-9094

www.revenue.state.mn.us

DRAFT 10/11/24

> **Form M1PR**
Homestead Credit Refund

> **Schedule M1PR-SR**
Special Refund



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Do I qualify?

You may be eligible for a refund based on your household income and the property taxes on your primary residence in Minnesota. If you are a renter, you may compute the renter's credit as a refundable credit on Schedule MIRENT, *Renter's Credit*, of your Minnesota income tax return.

Requirements

- Your total household income must be less than \$139,320.
- 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.
- You must have owned and occupied your home on January 2, 2025.
- Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
- 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.

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 2024 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 \$5,050 in 2024, 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 do not have a Social Security Number or Individual Taxpayer Identification Number
- You **are a full-year resident of Michigan or North Dakota**.
- You **are a nonresident alien living in Minnesota** and both of these are true:
 - Your gross income was less than \$5,050
 - 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, 2024 and January 2, 2025
- Your net property tax on your homestead increased by more than 12% from 2024 to 2025
- The increase was at least \$100

For more information, see Schedule M1PR-SR, *Special Refund*.

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 \$64,000, 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

Your 2024 return should be electronically filed, postmarked, or dropped off by August 15, 2025.

The final deadline to claim the 2024 refund is August 15, 2026.

Living Situation

Starting in 2024, the renter's credit is now reported as a refundable credit on your Minnesota income tax return. You may only use Form M1PR to claim the homestead credit or the homestead special refund. You may claim the renter's credit by completing Schedule M1RENT with your Minnesota Income Tax Return.

Use the table below to determine if you should file Form M1PR, Schedule M1RENT, or both based on your living situation.

If you	File Form M1PR	File Schedule M1RENT
Lived in a rental unit for all of 2024		X
Owned and lived in a home on January 2, 2025	X	
Rented during 2024 and then owned and lived in your home on January 2, 2025	X	X
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility		X
Owned and lived in a mobile home on January 2, 2025, and paid rent for the property on which it is located	X	

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?

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

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)

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 2025** that you receive in March 2025 to complete your 2024 return. Do not use your 2024 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.

Getting Started

Homestead Classification and Delinquent Taxes

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2024, you must apply for homestead status with your county assessor's office and submit the application on or before December 31, 2025. When you apply for homestead status, request a signed statement saying 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, 2026. 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 14 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 2024:

- 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 2025 before applying for the 2024 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)*, if any of these happen after filing your return:

- Your household income changes
- You receive a corrected statement from your county
- You need to correct a mistake on your original return

Generally, you have until February 15, 2029 to file an amended 2024 property tax refund return.

If your amended return reduces your refund, you must pay the difference. You must also 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, tax ID numbers (Social Security Number or Individual Taxpayer Identification, and dates of birth
	Lived apart for all or part of the year, and are filing separate Forms M1PR	Only your name, tax ID number, and date of birth
	Your spouse lived in a nursing home	Only your name, tax ID number, and date of birth. Your spouse would need to file Schedule M1RENT to claim the renter’s credit for their nursing home rent
Got married during the year	Are filing separate Forms M1PR forms	Only your name, tax ID number, and date of birth
	Are filing together	Both names, tax ID number, and dates of birth
Divorced or separated during the year	Are filing separate Forms M1PR (required)	Only your name, tax ID number, and date of birth

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 2024 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

If you	And	Then
Were single all year	—	Enter only your income on line 1-4 and 6 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 2024, including the income you received before moving to Minnesota.
Got married during the year	—	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2024, you or your spouse may also claim the renter's credit on Schedule M1RENT of your 2024 Minnesota Income Tax Return. On line 14, enter the full amount from line 1 of your property tax statement.
Divorced or separated during the year	Are filing Forms M1PR separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together during the year. Only the spouse who owned and lived in the home on January 2, 2025, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2025 Statement of Property Taxes Payable on line 14 of Form M1PR.
Were a co-owner	—	Only one of you may apply for the refund. Include the income of all others for the time that they owned and lived in the home.
Had someone other than your spouse living with you	—	Only you can apply for the refund. Include the income of any other person living with you, except boarders, renters, your dependents, your parents, or your spouse's parents. Include your parents' income if they are co-owners of your home, lived with you, and were not your dependents. Complete and enclose Worksheet 5 on page 13.
Were both a renter and a homeowner during the year	You owned and lived in your home for part of 2024, but not on January 2, 2025	You are not eligible for the property tax refund, but you may be eligible for the renter's rebate reported on Schedule M1RENT of your 2024 Minnesota Income Tax Return.
	You rented during 2024 and then owned and lived in your home on January 2, 2025	You may claim both the property tax refund on Form M1PR and the renter's rebate on Schedule M1RENT of your 2024 Minnesota Income Tax Return.
Owned a mobile home	Paid lot rent	Complete Worksheet 1 on page 12 to determine line 14 of the return. Include the worksheet when filing your return.
Rented out part of your home or used it for business	—	Complete Worksheet 2 on page 12 to determine line 14 of the return. Include the worksheet when filing your return. Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2025 is less than line 5 of your statement. If your statement indicates another classification (such as commercial or non-homestead property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion.

Line Instructions

To apply for a refund, complete lines 1-13 to determine your total household income.

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

If you are filing only for the special property tax refund on your homestead, skip lines 1-13.

Below your address, 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 2024 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2024 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 2024 for these benefits:

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

Also, include amounts for Medicare Premium payments deducted from your Social Security or Railroad Retirement Board benefits.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. If, however, 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 3 — Deductions for Qualified Retirement Plan Contributions

Enter the sum of your deductions for your qualified retirement plan contributions from lines 16 and 20 of federal Schedule 1.

Line 4 — Total Government Assistance Payments

Include nontaxable payments you received from the Minnesota Family Investment Program (MFIP), Minnesota Supplemental Aid (MSA), Supplemental Security Income (SSI), General Assistance (GA), Minnesota Housing Support (formerly Group Residential Housing or GRH), 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 — Co-Occupant Income

Use Worksheet 5 on page 13 to determine the total income for each co-occupant living with you. If 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 separate worksheet. Include the worksheet(s) with your return.

Line 6 — Additional Nontaxable Income

You must use the table on page 1 of your Form M1PR to report the total amount of nontaxable income to include on line 6. **Unless the type of nontaxable is specifically excluded below, it must be included in your Total Household Income Calculation.** 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. Sum the income in Column B on line 6 of Form M1PR.

Line Instructions (cont.)

Common examples of additional nontaxable income 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 plans
- Contributions to dependent care accounts and medical expense accounts
- Disability benefits (do not include veterans disability benefits)
- Distributions from a 529 education savings plan or other education savings account not included in federal adjusted gross income
- Distributions from a ROTH or traditional IRA not included on line 1, including qualified charitable 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 MILS
- Medicaid Home & Community-Based Services Waiver program payments (from Line 8s of federal Schedule 1)
- 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 (to the extent not used for medical expenses)
- 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 (to the extent not used for medical expenses)
- Strike benefits
- VEBA contributions made by the employee
- Worker's compensation benefits (to the extent not used for medical expenses)
- Health savings account and Archer MSA deductions
- Net operating loss carryforward or 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 2024 for federal purposes

Do not include:

- Amounts from a Section 1035 annuity exchange
- Annuity payments that are a return of after-tax contributions
- 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
- COVID-19 federal economic stimulus payments
- Dependent's income, including Social Security
- Dependent's indemnity compensation
- Distributions from a pension or annuity which were funded exclusively by the taxpayer or their spouse (without any funding from the employer) using after-tax dollars.
- Employee's mandatory contributions to a retirement plan
- Employer's contributions to filer's deferred compensation or pension plan
- Federal or state tax refunds not included on line 1
- 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, 401k rollovers, and rollovers of other retirement plans
- 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 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
- Survivor benefits
- Veteran's disability compensation paid under U.S. Code, title 38

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

- Capital loss carryforward (use Worksheet 4 on page 12 to compute amount)
- Educator expenses

Line Instructions (cont.)

Line 8 — Subtraction for those born before January 2, 1960 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2024. If you were not certified, you may still qualify as disabled if, during 2024, 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 \$5,050. The subtraction amount is the same even if both you and your spouse are over 65 or disabled. Check the appropriate box under line 8.

Line 9 — 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 9:
0	\$0
1	7,070
2	13,635
3	19,695
4	25,250
5 or more	30,300

Enter your dependents' names and tax identification numbers on the line under line 9. 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 10 — 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 \$7,000 (\$14,000 if filing a joint return). Contributions cannot exceed compensation included in gross income for the year.

Line 11 — Other Subtractions

Use this line to report other subtractions from the list of eligible subtractions below, and list the subtractions you are claiming in the blank space below line 11. Your subtraction may be denied if you do not indicate the subtractions you are claiming. The eligible subtractions you may claim are:

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

Workforce incentive grants: Include the amounts eligible to be subtracted from Minnesota income on lines 31 and 32 of Schedule M1M, Income Additions and Subtractions.

One-time rebates for tax year 2021: Enter the amount of your one-time rebate for tax year 2021 that was reported on your 2024 Form 1099-MISC.

Line 14

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2025. Complete the corresponding worksheet on page 12 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 15 — Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12% from 2024 to 2025, 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 regular homeowner's refund.

If you qualify, complete Schedule M1PR-SR, Special Refund, and include the result on line 15 of Form M1PR. Any special refund will be included in the total refund on line 23. Attach Schedule M1PR-SR to your Form M1PR.

Line 17 — Homestead Credit Refund Table Amount

Use the amounts from line 13 and line 16 to determine your Homestead Credit Refund amount. If line 13 is less than zero, use zero in the refund table. Enter the amount from the table on line 17. If line 17 is zero or blank, you are not eligible for the Homestead Credit Refund.

Line 19 — Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 19, 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 www.dnr.state.mn.us and enter **donating to nongame wildlife** into the Search box, or send a check payable to: DNR Nongame Wildlife Fund, 500 Lafayette Road, P.O. Box 25, St. Paul, MN 55155

Line Instructions (cont.)

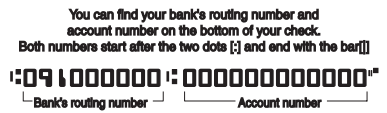
Line 20 — Property Tax Refund

Subtract line 19 from line 18 and enter the result on line 20. This is your property tax refund. **Your refund will be delayed or denied if you do not complete line 20.**

Line 21 — To Request Direct Deposit of Your Refund

Direct deposit is the safest and easiest way to get your tax refund. To have your refund deposited into your checking or savings account, enter the information on line 21.

The **routing number** must have nine digits. The **account number** may contain up to 17 digits (both numbers and letters). Leave out any hyphens, spaces, and symbols. If the routing or account number is incorrect or is not accepted by your financial institution, you will receive your refund as a paper check.



Do not use an account associated with any foreign banks.

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

Note: To avoid a delay in your refund, request direct deposit into an account that you do not plan on closing before your refund is issued. If the account is closed before the refund is issued, a paper check will be issued.

Sign Your Return

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

Send Your Return to:

Minnesota Property Tax Refund
Mail Station 0020
600 N. Robert St.
St. Paul, MN 55146-0020

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
- You did not report any income on lines 1-6
- You received a recalculation of your prior year's taxes based on current year's classification

Enclose the appropriate worksheet(s) from pages 12 and 13 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).
- Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2025 lists an amount for new improvements or expired exclusions (Worksheet 3).
- Include someone else's income on line 14 (Worksheet 5).

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, schedules, CRPs, worksheets, and any required enclosures for your records.

Line Instructions (cont.)

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 September 30.

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 7 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 \$96,000 or less.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 5 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 your property taxes for 2026. 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 about 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 with:

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 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.

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 2024 CRP by 17% (.17) 1 _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2025 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 14 3 _____ .

Worksheet 2

For 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 2025
(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 2024. 2 _____ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 14 3 _____ .

Worksheet 3

For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2025 column listed on your Statement(s) of Property Taxes Payable in 2025 1 _____ .
- 2 Amount of Taxable Market Value in the 2025 column as listed on your Statement(s) of Property Taxes Payable in 2025. 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 2 of Schedule M1PR, *Special Refund* 3 _____ %

Complete Schedule M1PR-SR to determine if you are eligible for the special refund.

Worksheet 4

For Calculating Capital Losses

- 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 the table for line 6 of Form M1PR 7 _____

Worksheet 5 – Co-occupant Income

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 (see instructions for line 3 of Form M1PR)	3 _____
4 Total government assistance payments (see instructions for line 4 of Form M1PR)	4 _____
5 Additional nontaxable income (see instructions for line 6 on page 8 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)	8 _____
Enter names of dependents _____	
9 Retirement account subtraction (see instructions for line 10 of Form M1PR; Only include contributions the co-occupant made while living with you)	9 _____
10 Total other subtractions (see instructions)	10 _____
11 This step intentionally left blank.	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 4 and 6 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 8 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 \$5,050. If they qualified and they lived with you for part of the year, multiply \$421. (\$5,050/12) by the number of months they lived with you. Do not enter more than \$5,050.

Step 8

Use instructions for line 9 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

Non-deductible alimony payments: Include alimony payments your co-occupant made that were non-deductible from line 19a of federal Schedule 1.

Workforce incentive grants: Include the amounts eligible to be subtracted from Minnesota income on lines 31 and 32 of your co-occupant’s Schedule M1M, *Income Additions and Subtractions*.

One-time rebates for tax year 2021: Enter the amount of your co-occupant’s one-time rebate for tax year 2021 that was reported on their 2024 Form 1099-MISC.

Step 13

Enter the amount from step 13 on line 5 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.

Homestead Credit Refund Table

If line 13 is:		and line 16 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	2,140	2	24	46	68	90	112	134	156	178	200	222	244
2,140	4,260	0	2	24	46	68	90	112	134	156	178	200	222
4,260	6,450	0	0	0	20	42	64	86	108	130	152	174	196
6,450	8,610	0	0	0	0	12	33	54	74	95	116	137	157
8,610	10,740	0	0	0	0	0	2	22	43	64	85	105	126
10,740	12,890	0	0	0	0	0	0	0	9	29	50	71	92
12,890	15,040	0	0	0	0	0	0	0	0	3	23	44	65
15,040	17,170	0	0	0	0	0	0	0	0	0	0	4	25
17,170	and up	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is:		and line 16 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	2,140	266	288	310	332	354	376	398	420	442	464	486	508
2,140	4,260	244	266	288	310	332	354	376	398	420	442	464	486
4,260	6,450	218	240	262	284	306	328	350	372	394	416	438	460
6,450	8,610	178	199	220	240	261	282	303	323	344	365	386	406
8,610	10,740	147	168	188	209	230	251	271	292	313	334	354	375
10,740	12,890	112	133	154	175	195	216	237	258	278	299	320	341
12,890	15,040	86	106	127	148	169	189	210	231	252	272	293	314
15,040	17,170	46	66	87	108	129	149	170	191	212	232	253	274
17,170	19,340	2	23	43	64	85	106	126	147	168	189	209	230
19,340	21,480	0	0	0	17	37	58	79	100	120	141	162	183
21,480	23,610	0	0	0	0	0	7	27	46	66	85	105	124
23,610	25,770	0	0	0	0	0	0	0	0	15	34	54	73
25,770	27,930	0	0	0	0	0	0	0	0	0	0	20	39
27,930	30,080	0	0	0	0	0	0	0	0	0	0	0	6
30,080	and up	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is:		and line 16 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	2,140	530	552	574	596	618	640	662	684	706	728	750	772
2,140	4,260	508	530	552	574	596	618	640	662	684	706	728	750
4,260	6,450	482	504	526	548	570	592	614	636	658	680	702	724
6,450	8,610	427	448	469	489	510	531	552	572	593	614	635	655
8,610	10,740	396	417	437	458	479	500	520	541	562	583	603	624
10,740	12,890	361	382	403	424	444	465	486	507	527	548	569	590
12,890	15,040	335	355	376	397	418	438	459	480	501	521	542	563
15,040	17,170	295	315	336	357	378	398	419	440	461	481	502	523
17,170	19,340	251	272	292	313	334	355	375	396	417	438	458	479
19,340	21,480	203	224	245	266	286	307	328	349	369	390	411	432
21,480	23,610	144	163	183	202	222	241	261	280	300	319	339	358
23,610	25,770	93	112	132	151	171	190	210	229	249	268	288	307
25,770	27,930	59	78	98	117	137	156	176	195	215	234	254	273
27,930	30,080	25	45	64	84	103	123	142	162	181	201	220	240
30,080	32,220	0	11	29	47	65	84	102	120	138	157	175	193
32,220	34,380	0	0	0	16	34	52	70	89	107	125	143	162
34,380	36,530	0	0	0	0	2	21	39	57	75	94	112	130
36,530	38,690	0	0	0	0	0	0	7	24	41	58	75	92
38,690	40,830	0	0	0	0	0	0	0	0	12	29	46	63
40,830	42,980	0	0	0	0	0	0	0	0	0	0	17	34
42,980	45,120	0	0	0	0	0	0	0	0	0	0	0	4
45,120	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 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	2,140	794	816	838	860	882	904	926	948	970	992	1,014	1,036
2,140	4,260	772	794	816	838	860	882	904	926	948	970	992	1,014
4,260	6,450	746	768	790	812	834	856	878	900	922	944	966	988
6,450	8,610	676	697	718	738	759	780	801	821	842	863	884	904
8,610	10,740	645	666	686	707	728	749	769	790	811	832	852	873
10,740	12,890	610	631	652	673	693	714	735	756	776	797	818	839
12,890	15,040	584	604	625	646	667	687	708	729	750	770	791	812
15,040	17,170	544	564	585	606	627	647	668	689	710	730	751	772
17,170	19,340	500	521	541	562	583	604	624	645	666	687	707	728
19,340	21,480	452	473	494	515	535	556	577	598	618	639	660	681
21,480	23,610	378	397	417	436	456	475	495	514	534	553	573	592
23,610	25,770	327	346	366	385	405	424	444	463	483	502	522	541
25,770	27,930	293	312	332	351	371	390	410	429	449	468	488	507
27,930	30,080	259	279	298	318	337	357	376	396	415	435	454	474
30,080	32,220	211	230	248	266	284	303	321	339	357	376	394	412
32,220	34,380	180	198	216	235	253	271	289	308	326	344	362	381
34,380	36,530	148	167	185	203	221	240	258	276	294	313	331	349
36,530	38,690	109	126	143	160	177	194	211	228	245	262	279	296
38,690	40,830	80	97	114	131	148	165	182	199	216	233	250	267
40,830	42,980	51	68	85	102	119	136	153	170	187	204	221	238
42,980	45,120	21	38	55	72	89	106	123	140	157	174	191	208
45,120	47,270	0	9	26	43	60	77	94	111	128	145	162	179
47,270	49,410	0	0	0	14	31	48	65	82	99	116	133	150
49,410	51,550	0	0	0	0	2	19	36	53	70	87	104	121
51,550	53,700	0	0	0	0	0	0	7	24	41	58	75	92
53,700	55,850	0	0	0	0	0	0	0	0	12	29	46	63
55,850	58,000	0	0	0	0	0	0	0	0	0	0	16	33
58,000	60,140	0	0	0	0	0	0	0	0	0	0	0	4
60,140	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 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	2,140	1,058	1,080	1,102	1,124	1,146	1,168	1,190	1,212	1,234	1,256	1,278	1,300
2,140	4,260	1,036	1,058	1,080	1,102	1,124	1,146	1,168	1,190	1,212	1,234	1,256	1,278
4,260	6,450	1,010	1,032	1,054	1,076	1,098	1,120	1,142	1,164	1,186	1,208	1,230	1,252
6,450	8,610	925	946	967	987	1,008	1,029	1,050	1,070	1,091	1,112	1,133	1,153
8,610	10,740	894	915	935	956	977	998	1,018	1,039	1,060	1,081	1,101	1,122
10,740	12,890	859	880	901	922	942	963	984	1,005	1,025	1,046	1,067	1,088
12,890	15,040	833	853	874	895	916	936	957	978	999	1,019	1,040	1,061
15,040	17,170	793	813	834	855	876	896	917	938	959	979	1,000	1,021
17,170	19,340	749	770	790	811	832	853	873	894	915	936	956	977
19,340	21,480	701	722	743	764	784	805	826	847	867	888	909	930
21,480	23,610	612	631	651	670	690	709	729	748	768	787	807	826
23,610	25,770	561	580	600	619	639	658	678	697	717	736	756	775
25,770	27,930	527	546	566	585	605	624	644	663	683	702	722	741
27,930	30,080	493	513	532	552	571	591	610	630	649	669	688	708
30,080	32,220	430	449	467	485	503	522	540	558	576	595	613	631
32,220	34,380	399	417	435	454	472	490	508	527	545	563	581	600
34,380	36,530	367	386	404	422	440	459	477	495	513	532	550	568
36,530	38,690	313	330	347	364	381	398	415	432	449	466	483	500
38,690	40,830	284	301	318	335	352	369	386	403	420	437	454	471
40,830	42,980	255	272	289	306	323	340	357	374	391	408	425	442
42,980	45,120	225	242	259	276	293	310	327	344	361	378	395	412
45,120	47,270	196	213	230	247	264	281	298	315	332	349	366	383
47,270	49,410	167	184	201	218	235	252	269	286	303	320	337	354
49,410	51,550	138	155	172	189	206	223	240	257	274	291	308	325
51,550	53,700	109	126	143	160	177	194	211	228	245	262	279	296
53,700	55,850	80	97	114	131	148	165	182	199	216	233	250	267
55,850	58,000	50	67	84	101	118	135	152	169	186	203	220	237
58,000	60,140	21	38	55	72	89	106	123	140	157	174	191	208
60,140	62,290	0	9	26	43	60	77	94	111	128	145	162	179
62,290	64,430	0	0	0	14	31	48	65	82	99	116	133	150
64,430	66,580	0	0	0	0	2	19	36	53	70	87	104	121
66,580	68,720	0	0	0	0	0	0	6	23	40	57	74	91
68,720	70,870	0	0	0	0	0	0	0	0	11	28	45	62
70,870	73,020	0	0	0	0	0	0	0	0	0	0	16	33
73,020	75,170	0	0	0	0	0	0	0	0	0	0	0	4
75,170	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 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	2,140	1,322	1,344	1,366	1,388	1,410	1,432	1,454	1,476	1,498	1,520	1,542	1,564
2,140	4,260	1,300	1,322	1,344	1,366	1,388	1,410	1,432	1,454	1,476	1,498	1,520	1,542
4,260	6,450	1,274	1,296	1,318	1,340	1,362	1,384	1,406	1,428	1,450	1,472	1,494	1,516
6,450	8,610	1,174	1,195	1,216	1,236	1,257	1,278	1,299	1,319	1,340	1,361	1,382	1,402
8,610	10,740	1,143	1,164	1,184	1,205	1,226	1,247	1,267	1,288	1,309	1,330	1,350	1,371
10,740	12,890	1,108	1,129	1,150	1,171	1,191	1,212	1,233	1,254	1,274	1,295	1,316	1,337
12,890	15,040	1,082	1,102	1,123	1,144	1,165	1,185	1,206	1,227	1,248	1,268	1,289	1,310
15,040	17,170	1,042	1,062	1,083	1,104	1,125	1,145	1,166	1,187	1,208	1,228	1,249	1,270
17,170	19,340	998	1,019	1,039	1,060	1,081	1,102	1,122	1,143	1,164	1,185	1,205	1,226
19,340	21,480	950	971	992	1,013	1,033	1,054	1,075	1,096	1,116	1,137	1,158	1,179
21,480	23,610	846	865	885	904	924	943	963	982	1,002	1,021	1,041	1,060
23,610	25,770	795	814	834	853	873	892	912	931	951	970	990	1,009
25,770	27,930	761	780	800	819	839	858	878	897	917	936	956	975
27,930	30,080	727	747	766	786	805	825	844	864	883	903	922	942
30,080	32,220	649	668	686	704	722	741	759	777	795	814	832	850
32,220	34,380	618	636	654	673	691	709	727	746	764	782	800	819
34,380	36,530	586	605	623	641	659	678	696	714	732	751	769	787
36,530	38,690	517	534	551	568	585	602	619	636	653	670	687	704
38,690	40,830	488	505	522	539	556	573	590	607	624	641	658	675
40,830	42,980	459	476	493	510	527	544	561	578	595	612	629	646
42,980	45,120	429	446	463	480	497	514	531	548	565	582	599	616
45,120	47,270	400	417	434	451	468	485	502	519	536	553	570	587
47,270	49,410	371	388	405	422	439	456	473	490	507	524	541	558
49,410	51,550	342	359	376	393	410	427	444	461	478	495	512	529
51,550	53,700	313	330	347	364	381	398	415	432	449	466	483	500
53,700	55,850	284	301	318	335	352	369	386	403	420	437	454	471
55,850	58,000	254	271	288	305	322	339	356	373	390	407	424	441
58,000	60,140	225	242	259	276	293	310	327	344	361	378	395	412
60,140	62,290	196	213	230	247	264	281	298	315	332	349	366	383
62,290	64,430	167	184	201	218	235	252	269	286	303	320	337	354
64,430	66,580	138	155	172	189	206	223	240	257	274	291	308	325
66,580	68,720	108	125	142	159	176	193	210	227	244	261	278	295
68,720	70,870	79	96	113	130	147	164	181	198	215	232	249	266
70,870	73,020	50	67	84	101	118	135	152	169	186	203	220	237
73,020	75,170	21	38	55	72	89	106	123	140	157	174	191	208
75,170	77,320	0	8	24	39	55	71	87	102	118	134	150	165
77,320	79,460	0	0	0	12	28	44	60	75	91	107	123	138
79,460	81,610	0	0	0	0	1	17	33	48	64	80	96	111
81,610	83,760	0	0	0	0	0	0	6	21	37	53	69	84
83,760	85,910	0	0	0	0	0	0	0	0	10	26	41	57
85,910	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 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:											
		1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100
at least	but less than	your homestead credit refund is:											
0	2,140	1,586	1,608	1,630	1,652	1,674	1,696	1,718	1,740	1,762	1,784	1,806	1,828
2,140	4,260	1,564	1,586	1,608	1,630	1,652	1,674	1,696	1,718	1,740	1,762	1,784	1,806
4,260	6,450	1,538	1,560	1,582	1,604	1,626	1,648	1,670	1,692	1,714	1,736	1,758	1,780
6,450	8,610	1,423	1,444	1,465	1,485	1,506	1,527	1,548	1,568	1,589	1,610	1,631	1,651
8,610	10,740	1,392	1,413	1,433	1,454	1,475	1,496	1,516	1,537	1,558	1,579	1,599	1,620
10,740	12,890	1,357	1,378	1,399	1,420	1,440	1,461	1,482	1,503	1,523	1,544	1,565	1,586
12,890	15,040	1,331	1,351	1,372	1,393	1,414	1,434	1,455	1,476	1,497	1,517	1,538	1,559
15,040	17,170	1,291	1,311	1,332	1,353	1,374	1,394	1,415	1,436	1,457	1,477	1,498	1,519
17,170	19,340	1,247	1,268	1,288	1,309	1,330	1,351	1,371	1,392	1,413	1,434	1,454	1,475
19,340	21,480	1,199	1,220	1,241	1,262	1,282	1,303	1,324	1,345	1,365	1,386	1,407	1,428
21,480	23,610	1,080	1,099	1,119	1,138	1,158	1,177	1,197	1,216	1,236	1,255	1,275	1,294
23,610	25,770	1,029	1,048	1,068	1,087	1,107	1,126	1,146	1,165	1,185	1,204	1,224	1,243
25,770	27,930	995	1,014	1,034	1,053	1,073	1,092	1,112	1,131	1,151	1,170	1,190	1,209
27,930	30,080	961	981	1,000	1,020	1,039	1,059	1,078	1,098	1,117	1,137	1,156	1,176
30,080	32,220	868	887	905	923	941	960	978	996	1,014	1,033	1,051	1,069
32,220	34,380	837	855	873	892	910	928	946	965	983	1,001	1,019	1,038
34,380	36,530	805	824	842	860	878	897	915	933	951	970	988	1,006
36,530	38,690	721	738	755	772	789	806	823	840	857	874	891	908
38,690	40,830	692	709	726	743	760	777	794	811	828	845	862	879
40,830	42,980	663	680	697	714	731	748	765	782	799	816	833	850
42,980	45,120	633	650	667	684	701	718	735	752	769	786	803	820
45,120	47,270	604	621	638	655	672	689	706	723	740	757	774	791
47,270	49,410	575	592	609	626	643	660	677	694	711	728	745	762
49,410	51,550	546	563	580	597	614	631	648	665	682	699	716	733
51,550	53,700	517	534	551	568	585	602	619	636	653	670	687	704
53,700	55,850	488	505	522	539	556	573	590	607	624	641	658	675
55,850	58,000	458	475	492	509	526	543	560	577	594	611	628	645
58,000	60,140	429	446	463	480	497	514	531	548	565	582	599	616
60,140	62,290	400	417	434	451	468	485	502	519	536	553	570	587
62,290	64,430	371	388	405	422	439	456	473	490	507	524	541	558
64,430	66,580	342	359	376	393	410	427	444	461	478	495	512	529
66,580	68,720	312	329	346	363	380	397	414	431	448	465	482	499
68,720	70,870	283	300	317	334	351	368	385	402	419	436	453	470
70,870	73,020	254	271	288	305	322	339	356	373	390	407	424	441
73,020	75,170	225	242	259	276	293	310	327	344	361	378	395	412
75,170	77,320	181	197	213	228	244	260	276	291	307	323	339	354
77,320	79,460	154	170	186	201	217	233	249	264	280	296	312	327
79,460	81,610	127	143	159	174	190	206	222	237	253	269	285	300
81,610	83,760	100	116	132	147	163	179	195	210	226	242	258	273
83,760	85,910	73	89	104	120	136	152	167	183	199	215	230	246
85,910	88,060	0	7	23	38	54	70	86	101	117	133	149	164
88,060	90,200	0	0	0	10	26	41	57	73	89	104	120	136
90,200	92,350	0	0	0	0	0	13	29	45	60	76	92	108
92,350	94,500	0	0	0	0	0	0	0	16	32	48	63	79
94,500	96,650	0	0	0	0	0	0	0	0	3	19	35	51
96,650	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 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	2,140	1,850	1,872	1,894	1,916	1,938	1,960	1,982	2,004	2,026	2,048	2,070	2,092
2,140	4,260	1,828	1,850	1,872	1,894	1,916	1,938	1,960	1,982	2,004	2,026	2,048	2,070
4,260	6,450	1,802	1,824	1,846	1,868	1,890	1,912	1,934	1,956	1,978	2,000	2,022	2,044
6,450	8,610	1,672	1,693	1,714	1,734	1,755	1,776	1,797	1,817	1,838	1,859	1,880	1,900
8,610	10,740	1,641	1,662	1,682	1,703	1,724	1,745	1,765	1,786	1,807	1,828	1,848	1,869
10,740	12,890	1,606	1,627	1,648	1,669	1,689	1,710	1,731	1,752	1,772	1,793	1,814	1,835
12,890	15,040	1,580	1,600	1,621	1,642	1,663	1,683	1,704	1,725	1,746	1,766	1,787	1,808
15,040	17,170	1,540	1,560	1,581	1,602	1,623	1,643	1,664	1,685	1,706	1,726	1,747	1,768
17,170	19,340	1,496	1,517	1,537	1,558	1,579	1,600	1,620	1,641	1,662	1,683	1,703	1,724
19,340	21,480	1,448	1,469	1,490	1,511	1,531	1,552	1,573	1,594	1,614	1,635	1,656	1,677
21,480	23,610	1,314	1,333	1,353	1,372	1,392	1,411	1,431	1,450	1,470	1,489	1,509	1,528
23,610	25,770	1,263	1,282	1,302	1,321	1,341	1,360	1,380	1,399	1,419	1,438	1,458	1,477
25,770	27,930	1,229	1,248	1,268	1,287	1,307	1,326	1,346	1,365	1,385	1,404	1,424	1,443
27,930	30,080	1,195	1,215	1,234	1,254	1,273	1,293	1,312	1,332	1,351	1,371	1,390	1,410
30,080	32,220	1,087	1,106	1,124	1,142	1,160	1,179	1,197	1,215	1,233	1,252	1,270	1,288
32,220	34,380	1,056	1,074	1,092	1,111	1,129	1,147	1,165	1,184	1,202	1,220	1,238	1,257
34,380	36,530	1,024	1,043	1,061	1,079	1,097	1,116	1,134	1,152	1,170	1,189	1,207	1,225
36,530	38,690	925	942	959	976	993	1,010	1,027	1,044	1,061	1,078	1,095	1,112
38,690	40,830	896	913	930	947	964	981	998	1,015	1,032	1,049	1,066	1,083
40,830	42,980	867	884	901	918	935	952	969	986	1,003	1,020	1,037	1,054
42,980	45,120	837	854	871	888	905	922	939	956	973	990	1,007	1,024
45,120	47,270	808	825	842	859	876	893	910	927	944	961	978	995
47,270	49,410	779	796	813	830	847	864	881	898	915	932	949	966
49,410	51,550	750	767	784	801	818	835	852	869	886	903	920	937
51,550	53,700	721	738	755	772	789	806	823	840	857	874	891	908
53,700	55,850	692	709	726	743	760	777	794	811	828	845	862	879
55,850	58,000	662	679	696	713	730	747	764	781	798	815	832	849
58,000	60,140	633	650	667	684	701	718	735	752	769	786	803	820
60,140	62,290	604	621	638	655	672	689	706	723	740	757	774	791
62,290	64,430	575	592	609	626	643	660	677	694	711	728	745	762
64,430	66,580	546	563	580	597	614	631	648	665	682	699	716	733
66,580	68,720	516	533	550	567	584	601	618	635	652	669	686	703
68,720	70,870	487	504	521	538	555	572	589	606	623	640	657	674
70,870	73,020	458	475	492	509	526	543	560	577	594	611	628	645
73,020	75,170	429	446	463	480	497	514	531	548	565	582	599	616
75,170	77,320	370	386	402	417	433	449	465	480	496	512	528	543
77,320	79,460	343	359	375	390	406	422	438	453	469	485	501	516
79,460	81,610	316	332	348	363	379	395	411	426	442	458	474	489
81,610	83,760	289	305	321	336	352	368	384	399	415	431	447	462
83,760	85,910	262	278	293	309	325	341	356	372	388	404	419	435
85,910	88,060	180	196	212	227	243	259	275	290	306	322	338	353
88,060	90,200	152	167	183	199	215	230	246	262	278	293	309	325
90,200	92,350	123	139	155	171	186	202	218	234	249	265	281	297
92,350	94,500	95	111	126	142	158	174	189	205	221	237	252	268
94,500	96,650	66	82	98	114	129	145	161	177	192	208	224	240
96,650	98,800	0	0	8	24	39	55	71	87	102	118	134	150
98,800	100,940	0	0	0	0	10	25	41	57	73	88	104	120
100,940	103,090	0	0	0	0	0	0	11	27	43	59	74	90
103,090	105,240	0	0	0	0	0	0	0	0	13	29	45	60
105,240	107,390	0	0	0	0	0	0	0	0	0	0	15	31
107,390	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 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:											
		2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700
at least	but less than	your homestead credit refund is:											
0	2,140	2,114	2,136	2,158	2,180	2,202	2,224	2,246	2,268	2,290	2,312	2,334	2,356
2,140	4,260	2,092	2,114	2,136	2,158	2,180	2,202	2,224	2,246	2,268	2,290	2,312	2,334
4,260	6,450	2,066	2,088	2,110	2,132	2,154	2,176	2,198	2,220	2,242	2,264	2,286	2,308
6,450	8,610	1,921	1,942	1,963	1,983	2,004	2,025	2,046	2,066	2,087	2,108	2,129	2,149
8,610	10,740	1,890	1,911	1,931	1,952	1,973	1,994	2,014	2,035	2,056	2,077	2,097	2,118
10,740	12,890	1,855	1,876	1,897	1,918	1,938	1,959	1,980	2,001	2,021	2,042	2,063	2,084
12,890	15,040	1,829	1,849	1,870	1,891	1,912	1,932	1,953	1,974	1,995	2,015	2,036	2,057
15,040	17,170	1,789	1,809	1,830	1,851	1,872	1,892	1,913	1,934	1,955	1,975	1,996	2,017
17,170	19,340	1,745	1,766	1,786	1,807	1,828	1,849	1,869	1,890	1,911	1,932	1,952	1,973
19,340	21,480	1,697	1,718	1,739	1,760	1,780	1,801	1,822	1,843	1,863	1,884	1,905	1,926
21,480	23,610	1,548	1,567	1,587	1,606	1,626	1,645	1,665	1,684	1,704	1,723	1,743	1,762
23,610	25,770	1,497	1,516	1,536	1,555	1,575	1,594	1,614	1,633	1,653	1,672	1,692	1,711
25,770	27,930	1,463	1,482	1,502	1,521	1,541	1,560	1,580	1,599	1,619	1,638	1,658	1,677
27,930	30,080	1,429	1,449	1,468	1,488	1,507	1,527	1,546	1,566	1,585	1,605	1,624	1,644
30,080	32,220	1,306	1,325	1,343	1,361	1,379	1,398	1,416	1,434	1,452	1,471	1,489	1,507
32,220	34,380	1,275	1,293	1,311	1,330	1,348	1,366	1,384	1,403	1,421	1,439	1,457	1,476
34,380	36,530	1,243	1,262	1,280	1,298	1,316	1,335	1,353	1,371	1,389	1,408	1,426	1,444
36,530	38,690	1,129	1,146	1,163	1,180	1,197	1,214	1,231	1,248	1,265	1,282	1,299	1,316
38,690	40,830	1,100	1,117	1,134	1,151	1,168	1,185	1,202	1,219	1,236	1,253	1,270	1,287
40,830	42,980	1,071	1,088	1,105	1,122	1,139	1,156	1,173	1,190	1,207	1,224	1,241	1,258
42,980	45,120	1,041	1,058	1,075	1,092	1,109	1,126	1,143	1,160	1,177	1,194	1,211	1,228
45,120	47,270	1,012	1,029	1,046	1,063	1,080	1,097	1,114	1,131	1,148	1,165	1,182	1,199
47,270	49,410	983	1,000	1,017	1,034	1,051	1,068	1,085	1,102	1,119	1,136	1,153	1,170
49,410	51,550	954	971	988	1,005	1,022	1,039	1,056	1,073	1,090	1,107	1,124	1,141
51,550	53,700	925	942	959	976	993	1,010	1,027	1,044	1,061	1,078	1,095	1,112
53,700	55,850	896	913	930	947	964	981	998	1,015	1,032	1,049	1,066	1,083
55,850	58,000	866	883	900	917	934	951	968	985	1,002	1,019	1,036	1,053
58,000	60,140	837	854	871	888	905	922	939	956	973	990	1,007	1,024
60,140	62,290	808	825	842	859	876	893	910	927	944	961	978	995
62,290	64,430	779	796	813	830	847	864	881	898	915	932	949	966
64,430	66,580	750	767	784	801	818	835	852	869	886	903	920	937
66,580	68,720	720	737	754	771	788	805	822	839	856	873	890	907
68,720	70,870	691	708	725	742	759	776	793	810	827	844	861	878
70,870	73,020	662	679	696	713	730	747	764	781	798	815	832	849
73,020	75,170	633	650	667	684	701	718	735	752	769	786	803	820
75,170	77,320	559	575	591	606	622	638	654	669	685	701	717	732
77,320	79,460	532	548	564	579	595	611	627	642	658	674	690	705
79,460	81,610	505	521	537	552	568	584	600	615	631	647	663	678
81,610	83,760	478	494	510	525	541	557	573	588	604	620	636	651
83,760	85,910	451	467	482	498	514	530	545	561	577	593	608	624
85,910	88,060	369	385	401	416	432	448	464	479	495	511	527	542
88,060	90,200	341	356	372	388	404	419	435	451	467	482	498	514
90,200	92,350	312	328	344	360	375	391	407	423	438	454	470	486
92,350	94,500	284	300	315	331	347	363	378	394	410	426	441	457
94,500	96,650	255	271	287	303	318	334	350	366	381	397	413	429
96,650	98,800	165	181	197	213	228	244	260	276	291	307	323	339
98,800	100,940	136	151	167	183	199	214	230	246	262	277	293	309
100,940	103,090	106	122	137	153	169	185	200	216	232	248	263	279
103,090	105,240	76	92	108	123	139	155	171	186	202	218	234	249
105,240	107,390	46	62	78	94	109	125	141	157	172	188	204	220
107,390	109,540	0	0	0	0	11	27	43	58	74	90	106	121
109,540	111,680	0	0	0	0	0	0	12	27	43	59	75	90
111,680	113,830	0	0	0	0	0	0	0	0	12	28	44	59
113,830	115,980	0	0	0	0	0	0	0	0	0	0	12	28
115,980	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 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:											
		2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
at least	but less than	your homestead credit refund is:											
0	2,140	2,378	2,400	2,422	2,444	2,466	2,488	2,510	2,532	2,554	2,576	2,598	2,620
2,140	4,260	2,356	2,378	2,400	2,422	2,444	2,466	2,488	2,510	2,532	2,554	2,576	2,598
4,260	6,450	2,330	2,352	2,374	2,396	2,418	2,440	2,462	2,484	2,506	2,528	2,550	2,572
6,450	8,610	2,170	2,191	2,212	2,232	2,253	2,274	2,295	2,315	2,336	2,357	2,378	2,398
8,610	10,740	2,139	2,160	2,180	2,201	2,222	2,243	2,263	2,284	2,305	2,326	2,346	2,367
10,740	12,890	2,104	2,125	2,146	2,167	2,187	2,208	2,229	2,250	2,270	2,291	2,312	2,333
12,890	15,040	2,078	2,098	2,119	2,140	2,161	2,181	2,202	2,223	2,244	2,264	2,285	2,306
15,040	17,170	2,038	2,058	2,079	2,100	2,121	2,141	2,162	2,183	2,204	2,224	2,245	2,266
17,170	19,340	1,994	2,015	2,035	2,056	2,077	2,098	2,118	2,139	2,160	2,181	2,201	2,222
19,340	21,480	1,946	1,967	1,988	2,009	2,029	2,050	2,071	2,092	2,112	2,133	2,154	2,175
21,480	23,610	1,782	1,801	1,821	1,840	1,860	1,879	1,899	1,918	1,938	1,957	1,977	1,996
23,610	25,770	1,731	1,750	1,770	1,789	1,809	1,828	1,848	1,867	1,887	1,906	1,926	1,945
25,770	27,930	1,697	1,716	1,736	1,755	1,775	1,794	1,814	1,833	1,853	1,872	1,892	1,911
27,930	30,080	1,663	1,683	1,702	1,722	1,741	1,761	1,780	1,800	1,819	1,839	1,858	1,878
30,080	32,220	1,525	1,544	1,562	1,580	1,598	1,617	1,635	1,653	1,671	1,690	1,708	1,726
32,220	34,380	1,494	1,512	1,530	1,549	1,567	1,585	1,603	1,622	1,640	1,658	1,676	1,695
34,380	36,530	1,462	1,481	1,499	1,517	1,535	1,554	1,572	1,590	1,608	1,627	1,645	1,663
36,530	38,690	1,333	1,350	1,367	1,384	1,401	1,418	1,435	1,452	1,469	1,486	1,503	1,520
38,690	40,830	1,304	1,321	1,338	1,355	1,372	1,389	1,406	1,423	1,440	1,457	1,474	1,491
40,830	42,980	1,275	1,292	1,309	1,326	1,343	1,360	1,377	1,394	1,411	1,428	1,445	1,462
42,980	45,120	1,245	1,262	1,279	1,296	1,313	1,330	1,347	1,364	1,381	1,398	1,415	1,432
45,120	47,270	1,216	1,233	1,250	1,267	1,284	1,301	1,318	1,335	1,352	1,369	1,386	1,403
47,270	49,410	1,187	1,204	1,221	1,238	1,255	1,272	1,289	1,306	1,323	1,340	1,357	1,374
49,410	51,550	1,158	1,175	1,192	1,209	1,226	1,243	1,260	1,277	1,294	1,311	1,328	1,345
51,550	53,700	1,129	1,146	1,163	1,180	1,197	1,214	1,231	1,248	1,265	1,282	1,299	1,316
53,700	55,850	1,100	1,117	1,134	1,151	1,168	1,185	1,202	1,219	1,236	1,253	1,270	1,287
55,850	58,000	1,070	1,087	1,104	1,121	1,138	1,155	1,172	1,189	1,206	1,223	1,240	1,257
58,000	60,140	1,041	1,058	1,075	1,092	1,109	1,126	1,143	1,160	1,177	1,194	1,211	1,228
60,140	62,290	1,012	1,029	1,046	1,063	1,080	1,097	1,114	1,131	1,148	1,165	1,182	1,199
62,290	64,430	983	1,000	1,017	1,034	1,051	1,068	1,085	1,102	1,119	1,136	1,153	1,170
64,430	66,580	954	971	988	1,005	1,022	1,039	1,056	1,073	1,090	1,107	1,124	1,141
66,580	68,720	924	941	958	975	992	1,009	1,026	1,043	1,060	1,077	1,094	1,111
68,720	70,870	895	912	929	946	963	980	997	1,014	1,031	1,048	1,065	1,082
70,870	73,020	866	883	900	917	934	951	968	985	1,002	1,019	1,036	1,053
73,020	75,170	837	854	871	888	905	922	939	956	973	990	1,007	1,024
75,170	77,320	748	764	780	795	811	827	843	858	874	890	906	921
77,320	79,460	721	737	753	768	784	800	816	831	847	863	879	894
79,460	81,610	694	710	726	741	757	773	789	804	820	836	852	867
81,610	83,760	667	683	699	714	730	746	762	777	793	809	825	840
83,760	85,910	640	656	671	687	703	719	734	750	766	782	797	813
85,910	88,060	558	574	590	605	621	637	653	668	684	700	716	731
88,060	90,200	530	545	561	577	593	608	624	640	656	671	687	703
90,200	92,350	501	517	533	549	564	580	596	612	627	643	659	675
92,350	94,500	473	489	504	520	536	552	567	583	599	615	630	646
94,500	96,650	444	460	476	492	507	523	539	555	570	586	602	618
96,650	98,800	354	370	386	402	417	433	449	465	480	496	512	528
98,800	100,940	325	340	356	372	388	403	419	435	451	466	482	498
100,940	103,090	295	311	326	342	358	374	389	405	421	437	452	468
103,090	105,240	265	281	297	312	328	344	360	375	391	407	423	438
105,240	107,390	235	251	267	283	298	314	330	346	361	377	393	409
107,390	109,540	137	153	169	184	200	216	232	247	263	279	295	310
109,540	111,680	106	122	138	153	169	185	201	216	232	248	264	279
111,680	113,830	75	91	107	122	138	154	170	185	201	217	233	248
113,830	115,980	44	60	75	91	107	123	138	154	170	186	201	217
115,980	118,130	13	28	44	60	76	91	107	123	139	154	170	186
118,130	120,280	0	0	0	0	0	0	1	15	30	44	59	73
120,280	122,430	0	0	0	0	0	0	0	0	0	14	29	43
122,430	124,580	0	0	0	0	0	0	0	0	0	0	0	14
124,580	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 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	2,140	2,642	2,664	2,686	2,708	2,730	2,752	2,774	2,796	2,818	2,840	2,862	2,884
2,140	4,260	2,620	2,642	2,664	2,686	2,708	2,730	2,752	2,774	2,796	2,818	2,840	2,862
4,260	6,450	2,594	2,616	2,638	2,660	2,682	2,704	2,726	2,748	2,770	2,792	2,814	2,836
6,450	8,610	2,419	2,440	2,461	2,481	2,502	2,523	2,544	2,564	2,585	2,606	2,627	2,647
8,610	10,740	2,388	2,409	2,429	2,450	2,471	2,492	2,512	2,533	2,554	2,575	2,595	2,616
10,740	12,890	2,353	2,374	2,395	2,416	2,436	2,457	2,478	2,499	2,519	2,540	2,561	2,582
12,890	15,040	2,327	2,347	2,368	2,389	2,410	2,430	2,451	2,472	2,493	2,513	2,534	2,555
15,040	17,170	2,287	2,307	2,328	2,349	2,370	2,390	2,411	2,432	2,453	2,473	2,494	2,515
17,170	19,340	2,243	2,264	2,284	2,305	2,326	2,347	2,367	2,388	2,409	2,430	2,450	2,471
19,340	21,480	2,195	2,216	2,237	2,258	2,278	2,299	2,320	2,341	2,361	2,382	2,403	2,424
21,480	23,610	2,016	2,035	2,055	2,074	2,094	2,113	2,133	2,152	2,172	2,191	2,211	2,230
23,610	25,770	1,965	1,984	2,004	2,023	2,043	2,062	2,082	2,101	2,121	2,140	2,160	2,179
25,770	27,930	1,931	1,950	1,970	1,989	2,009	2,028	2,048	2,067	2,087	2,106	2,126	2,145
27,930	30,080	1,897	1,917	1,936	1,956	1,975	1,995	2,014	2,034	2,053	2,073	2,092	2,112
30,080	32,220	1,744	1,763	1,781	1,799	1,817	1,836	1,854	1,872	1,890	1,909	1,927	1,945
32,220	34,380	1,713	1,731	1,749	1,768	1,786	1,804	1,822	1,841	1,859	1,877	1,895	1,914
34,380	36,530	1,681	1,700	1,718	1,736	1,754	1,773	1,791	1,809	1,827	1,846	1,864	1,882
36,530	38,690	1,537	1,554	1,571	1,588	1,605	1,622	1,639	1,656	1,673	1,690	1,707	1,724
38,690	40,830	1,508	1,525	1,542	1,559	1,576	1,593	1,610	1,627	1,644	1,661	1,678	1,695
40,830	42,980	1,479	1,496	1,513	1,530	1,547	1,564	1,581	1,598	1,615	1,632	1,649	1,666
42,980	45,120	1,449	1,466	1,483	1,500	1,517	1,534	1,551	1,568	1,585	1,602	1,619	1,636
45,120	47,270	1,420	1,437	1,454	1,471	1,488	1,505	1,522	1,539	1,556	1,573	1,590	1,607
47,270	49,410	1,391	1,408	1,425	1,442	1,459	1,476	1,493	1,510	1,527	1,544	1,561	1,578
49,410	51,550	1,362	1,379	1,396	1,413	1,430	1,447	1,464	1,481	1,498	1,515	1,532	1,549
51,550	53,700	1,333	1,350	1,367	1,384	1,401	1,418	1,435	1,452	1,469	1,486	1,503	1,520
53,700	55,850	1,304	1,321	1,338	1,355	1,372	1,389	1,406	1,423	1,440	1,457	1,474	1,491
55,850	58,000	1,274	1,291	1,308	1,325	1,342	1,359	1,376	1,393	1,410	1,427	1,444	1,461
58,000	60,140	1,245	1,262	1,279	1,296	1,313	1,330	1,347	1,364	1,381	1,398	1,415	1,432
60,140	62,290	1,216	1,233	1,250	1,267	1,284	1,301	1,318	1,335	1,352	1,369	1,386	1,403
62,290	64,430	1,187	1,204	1,221	1,238	1,255	1,272	1,289	1,306	1,323	1,340	1,357	1,374
64,430	66,580	1,158	1,175	1,192	1,209	1,226	1,243	1,260	1,277	1,294	1,311	1,328	1,345
66,580	68,720	1,128	1,145	1,162	1,179	1,196	1,213	1,230	1,247	1,264	1,281	1,298	1,315
68,720	70,870	1,099	1,116	1,133	1,150	1,167	1,184	1,201	1,218	1,235	1,252	1,269	1,286
70,870	73,020	1,070	1,087	1,104	1,121	1,138	1,155	1,172	1,189	1,206	1,223	1,240	1,257
73,020	75,170	1,041	1,058	1,075	1,092	1,109	1,126	1,143	1,160	1,177	1,194	1,211	1,228
75,170	77,320	937	953	969	984	1,000	1,016	1,032	1,047	1,063	1,079	1,095	1,110
77,320	79,460	910	926	942	957	973	989	1,005	1,020	1,036	1,052	1,068	1,083
79,460	81,610	883	899	915	930	946	962	978	993	1,009	1,025	1,041	1,056
81,610	83,760	856	872	888	903	919	935	951	966	982	998	1,014	1,029
83,760	85,910	829	845	860	876	892	908	923	939	955	971	986	1,002
85,910	88,060	747	763	779	794	810	826	842	857	873	889	905	920
88,060	90,200	719	734	750	766	782	797	813	829	845	860	876	892
90,200	92,350	690	706	722	738	753	769	785	801	816	832	848	864
92,350	94,500	662	678	693	709	725	741	756	772	788	804	819	835
94,500	96,650	633	649	665	681	696	712	728	744	759	775	791	807
96,650	98,800	543	559	575	591	606	622	638	654	669	685	701	717
98,800	100,940	514	529	545	561	577	592	608	624	640	655	671	687
100,940	103,090	484	500	515	531	547	563	578	594	610	626	641	657
103,090	105,240	454	470	486	501	517	533	549	564	580	596	612	627
105,240	107,390	424	440	456	472	487	503	519	535	550	566	582	598
107,390	109,540	326	342	358	373	389	405	421	436	452	468	484	499
109,540	111,680	295	311	327	342	358	374	390	405	421	437	453	468
111,680	113,830	264	280	296	311	327	343	359	374	390	406	422	437
113,830	115,980	233	249	264	280	296	312	327	343	359	375	390	406
115,980	118,130	202	217	233	249	265	280	296	312	328	343	359	375
118,130	120,280	88	102	117	131	146	160	175	189	204	218	233	247
120,280	122,430	58	72	87	101	116	130	145	159	174	188	203	217
122,430	124,580	28	43	57	72	86	101	115	130	144	159	173	188
124,580	126,740	0	0	0	0	0	0	12	27	41	56	70	85
126,740	128,910	0	0	0	0	0	0	0	0	10	24	39	53
128,910	131,510	0	0	0	0	0	0	0	0	0	0	4	17
131,510	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:								
		3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
		but less than:								
		3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& up
at least	but less than	your homestead credit refund is:								
0	2,140	2,906	2,928	2,950	2,972	2,994	3,016	3,038	3,060	*
2,140	4,260	2,884	2,906	2,928	2,950	2,972	2,994	3,016	3,038	*
4,260	6,450	2,858	2,880	2,902	2,924	2,946	2,968	2,990	3,012	*
6,450	8,610	2,668	2,689	2,710	2,730	2,751	2,772	2,793	2,813	*
8,610	10,740	2,637	2,658	2,678	2,699	2,720	2,741	2,761	2,782	*
10,740	12,890	2,602	2,623	2,644	2,665	2,685	2,706	2,727	2,748	*
12,890	15,040	2,576	2,596	2,617	2,638	2,659	2,679	2,700	2,721	*
15,040	17,170	2,536	2,556	2,577	2,598	2,619	2,639	2,660	2,681	*
17,170	19,340	2,492	2,513	2,533	2,554	2,575	2,596	2,616	2,637	*
19,340	21,480	2,444	2,465	2,486	2,507	2,527	2,548	2,569	2,590	*
21,480	23,610	2,250	2,269	2,289	2,308	2,328	2,347	2,367	2,386	*
23,610	25,770	2,199	2,218	2,238	2,257	2,277	2,296	2,316	2,335	*
25,770	27,930	2,165	2,184	2,204	2,223	2,243	2,262	2,282	2,301	*
27,930	30,080	2,131	2,151	2,170	2,190	2,209	2,229	2,248	2,268	*
30,080	32,220	1,963	1,982	2,000	2,018	2,036	2,055	2,073	2,091	*
32,220	34,380	1,932	1,950	1,968	1,987	2,005	2,023	2,041	2,060	*
34,380	36,530	1,900	1,919	1,937	1,955	1,973	1,992	2,010	2,028	*
36,530	38,690	1,741	1,758	1,775	1,792	1,809	1,826	1,843	1,860	*
38,690	40,830	1,712	1,729	1,746	1,763	1,780	1,797	1,814	1,831	*
40,830	42,980	1,683	1,700	1,717	1,734	1,751	1,768	1,785	1,802	*
42,980	45,120	1,653	1,670	1,687	1,704	1,721	1,738	1,755	1,772	*
45,120	47,270	1,624	1,641	1,658	1,675	1,692	1,709	1,726	1,743	*
47,270	49,410	1,595	1,612	1,629	1,646	1,663	1,680	1,697	1,714	*
49,410	51,550	1,566	1,583	1,600	1,617	1,634	1,651	1,668	1,685	*
51,550	53,700	1,537	1,554	1,571	1,588	1,605	1,622	1,639	1,656	*
53,700	55,850	1,508	1,525	1,542	1,559	1,576	1,593	1,610	1,627	*
55,850	58,000	1,478	1,495	1,512	1,529	1,546	1,563	1,580	1,597	*
58,000	60,140	1,449	1,466	1,483	1,500	1,517	1,534	1,551	1,568	*
60,140	62,290	1,420	1,437	1,454	1,471	1,488	1,505	1,522	1,539	*
62,290	64,430	1,391	1,408	1,425	1,442	1,459	1,476	1,493	1,510	*
64,430	66,580	1,362	1,379	1,396	1,413	1,430	1,447	1,464	1,481	*
66,580	68,720	1,332	1,349	1,366	1,383	1,400	1,417	1,434	1,451	*
68,720	70,870	1,303	1,320	1,337	1,354	1,371	1,388	1,405	1,422	*
70,870	73,020	1,274	1,291	1,308	1,325	1,342	1,359	1,376	1,393	*
73,020	75,170	1,245	1,262	1,279	1,296	1,313	1,330	1,347	1,364	*
75,170	77,320	1,126	1,142	1,158	1,173	1,189	1,205	1,221	1,236	*
77,320	79,460	1,099	1,115	1,131	1,146	1,162	1,178	1,194	1,209	*
79,460	81,610	1,072	1,088	1,104	1,119	1,135	1,151	1,167	1,182	*
81,610	83,760	1,045	1,061	1,077	1,092	1,108	1,124	1,140	1,155	*
83,760	85,910	1,018	1,034	1,049	1,065	1,081	1,097	1,112	1,128	*
85,910	88,060	936	952	968	983	999	1,015	1,031	1,046	*
88,060	90,200	908	923	939	955	971	986	1,002	1,018	*
90,200	92,350	879	895	911	927	942	958	974	990	*
92,350	94,500	851	867	882	898	914	930	945	961	*
94,500	96,650	822	838	854	870	885	901	917	933	*
96,650	98,800	732	748	764	780	795	811	827	843	*
98,800	100,940	703	718	734	750	766	781	797	813	*
100,940	103,090	673	689	704	720	736	752	767	783	*
103,090	105,240	643	659	675	690	706	722	738	753	*
105,240	107,390	613	629	645	661	676	692	708	724	*
107,390	109,540	515	531	547	562	578	594	610	625	*
109,540	111,680	484	500	516	531	547	563	579	594	*
111,680	113,830	453	469	485	500	516	532	548	563	*
113,830	115,980	422	438	453	469	485	501	516	532	*
115,980	118,130	391	406	422	438	454	469	485	501	*
118,130	120,280	262	276	291	305	320	334	349	363	*
120,280	122,430	232	246	261	275	290	304	319	333	*
122,430	124,580	202	217	231	246	260	275	289	304	*
124,580	126,740	99	114	128	143	157	172	186	201	*
126,740	128,910	68	82	97	111	126	140	155	169	*
128,910	131,510	30	44	57	70	83	97	110	123	*
131,510	134,110	0	9	22	36	49	62	75	89	*
134,110	135,850	0	0	0	7	20	33	47	60	*
135,850	137,580	0	0	0	0	0	10	24	37	*
137,580	139,320	0	0	0	0	0	0	1	14	*
139,320	and up	0	0	0	0	0	0	0	0	0

Refund Worksheet

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

- Amount from line 16 _____
- Total household income from line 13 _____
- 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 17 _____

Table for Worksheet

If step 2 is at least:	but less than:	Enter on:		
		step 3	step 6	step 8
0	2,140	0.010	0.88	3,410
2,140	4,260	0.011	0.88	3,410
4,260	6,450	0.012	0.88	3,410
6,450	8,610	0.013	0.83	3,410
8,610	10,740	0.014	0.83	3,410
10,740	15,040	0.015	0.83	3,410
15,040	17,170	0.016	0.83	3,410
17,170	19,340	0.017	0.83	3,410
19,340	21,480	0.018	0.83	3,410
21,480	23,610	0.019	0.78	3,410
23,610	30,080	0.020	0.78	3,410
30,080	36,530	0.020	0.73	3,410
36,530	51,550	0.020	0.68	3,410
51,550	75,170	0.020	0.68	2,760
75,170	85,910	0.020	0.63	2,420
85,910	96,650	0.021	0.63	2,000
96,650	107,390	0.022	0.63	1,790
107,390	118,130	0.023	0.63	1,560
118,130	124,580	0.024	0.58	1,320
124,580	128,910	0.025	0.58	1,100
128,910	134,110	0.025	0.53	900
134,110	139,320	0.025	0.53	670
139,320	and up			Not eligible

* Use the Refund Worksheet to the right.

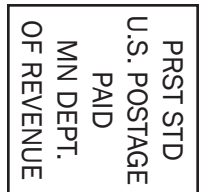
Questions?

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

Need forms?

- Go to www.revenue.state.mn.us
- Call 651-296-3781 or 1-800-652-9094 (toll-free)
- Write to:
Minnesota Tax Forms
Mail Station 1421
600 N. Robert St.
St. Paul, MN 55146-1421

This information is available in alternate formats.



Are you a renter?

Now claim your renter refund on Form M1, *Individual Income Tax*