

2014 Homestead Credit Refund for Homeowners and Renters Property Tax Refund Forms and Instructions



**Tired of filling out paper forms?
Homeowners can file online for free!**

Go to:

www.revenue.state.mn.us

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

Tips and Definitions

What is “Household Income”?

Your total household income may not be the same income listed on your income tax return. It is:

$$\begin{array}{c}
 \text{your federal adjusted gross income} \\
 + \\
 \text{most types of nontaxable income} \\
 \text{(see page 8)} \\
 - \\
 \text{your qualified retirement plan} \\
 \text{contribution, dependent, elderly or} \\
 \text{disabled subtraction (see page 10)}
 \end{array}$$

Which Property Tax Statement Should I use?

Homeowners

Wait until March 2015 when you receive your Statement of Property Taxes Payable in 2015 before completing and filing your 2014 return. Do not use your 2014 tax statement or your Notice of Proposed Taxes to complete your return. If you file using the incorrect statements, it will delay your refund.

Do not include the Statement of Property Taxes Payable when you mail your paper return. Your property tax information will be provided by the county.

Renters

Your landlord is required to provide you a CRP, *Certificate of Rent Paid*, by January 31, 2015. If you rented more than one apartment during 2014, you must have a CRP for each apartment. If your landlord does not provide a CRP by March 1, 2015, call the department at 651-296-3781 or 1-800-652-9094.

If you do not include your CRP(s), your refund will be delayed.

Do I qualify?

You may be eligible for a refund based on your household income (see “Tips and Definitions”) and the property taxes paid on your primary residence in Minnesota.

Regular Property Tax Refund Income Requirements

| If you are | and | You may qualify for a refund of up to |
|-------------|--|---------------------------------------|
| A renter | Your total household income is less than \$58,060 | \$2,030 |
| A homeowner | Your total household income is less than \$107,150 | \$2,620 |

Special Property Tax Refund Requirements for Homeowners

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

- You must have lived in your home on January 2, 2014 and January 2, 2015;
- Your net property tax on your homestead must have increased by more than 12% from 2014 to 2015; and
- The increase must have been at least \$100.

Other Requirements

• If you were a part-year resident of Minnesota during 2014:

If you are a renter and permanent resident of another state and lived in Minnesota more than 183 days, you may apply for this refund.

• If you are a homeowner or mobile home owner:

- Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
- You must have a valid Social Security number or Individual Taxpayer Identification Number (ITIN) to file your tax return. If you do not have either, you do not qualify for the homestead credit refund as a homeowner.
- You must have paid or made arrangements to pay any delinquent property taxes on your home.

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

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

If you are not sure if property taxes were assessed on the building, check with your building owner.

Contents

Page

| | |
|--|-------|
| Do I qualify? | 2 |
| When will I get my refund? | 3 |
| Filling out a paper return? | 3 |
| Getting Started. | 4 |
| Completing the top of the return . . . | 5 |
| Filing situations for renters | 6 |
| Filing situations for homeowners . . . | 7 |
| Line instructions | 8-9 |
| Special Property Tax Refund | 10 |
| Subtractions | 10 |
| Finishing up | 11 |
| Worksheets | 12 |
| Refund table for renters | 13-17 |
| Refund table for homeowners . . . | 18-26 |
| How is information used? | 27 |
| Senior Citizens Property Tax Deferral Program | 27 |

You do NOT qualify if..

- You **are a dependent**. You are a dependent if you:
 - can be claimed on someone’s 2014 federal income tax return;
 - lived with a parent, grandparent, sibling, aunt or uncle for more than half the year; and
 - were under age 19 at the end of the year (24 if a full-time student); and
 - did not provide more than 50 percent of your own support; OR
 - had gross income of less than \$3,950 in 2014, and had more than 50 percent of your support provided by:
 - a person you lived with for the entire year; or
 - a parent, grandparent, child, grandchild, aunt, uncle, sibling, niece or nephew.
- You **are a full-year resident of Michigan or North Dakota**.
- You **are a nonresident alien living in Minnesota** and:
 - your gross income was less than \$3,950, and
 - you received more than 50 percent of your support from a relative.
- You **have a relative homestead**. Neither the owner nor the relative occupant can claim the homestead credit or the special refund for the property that has a relative homestead classification.

When Will I get my Refund?

Your 2014 return should be electronically filed, postmarked, or dropped off by **August 15, 2015**.
The final deadline to claim the 2014 refund is **August 15, 2016**.

| if you are a | and you file by | you should receive your refund by |
|-----------------------------|-----------------|-----------------------------------|
| renter or mobile home owner | May 15 | mid-August |
| homeowner | July 1 | the end of September |

It may be possible to receive your refund earlier if you did **all** of the following:

- *electronically* filed your return
- chose to receive your refund by direct deposit
- filed for a refund last year
- attached a Certificate of Rent Paid (CRP) from your landlord (if a renter);
- had no errors on your return
- included accurate bank account information

Note: We begin working on Property Tax Refund returns in July of each year.

If you file after the dates listed above, you should receive your refund approximately 90 days after filing.

Filling out a Paper Return?

It is important that you follow the instructions so that your return is processed quickly and accurately. If you don't follow the instructions and provide all necessary information, your refund may be denied or delayed.

- **Use black ink** to enter the numbers inside the boxes. **Do not highlight numbers.**
- **Print and use CAPITAL LETTERS** when entering your name, your spouse's name and current address.
- **Print your numbers:**

1 2 3 4 5 6 7 8 9 0

Don't put a slash through the "0" (Ø) or "7" (7).

- **Use whole dollars.** You must round the dollar amounts on your return to the nearest dollar.
For example: 129.49 becomes 129, and 129.50 becomes 130.

- **Reporting a negative amount on line 1.** If your federal adjusted gross income on line 1 is a negative amount, be sure to **mark an X in the oval box** provided on the line. **Do not** use parentheses or a minus sign to indicate a negative amount.

▼ If a negative number, mark an X in oval box.

X □ □ , □ 1 2 , 3 4 5 . 0 0

- **Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.
- **Do not staple or tape** anything to your return. Use a paperclip.

Getting Started

Renters: You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2014. You need this to determine your refund. Your landlord is required by law to give you a completed 2014 CRP no later than January 31, 2015. You must include it with your completed return.

If your landlord does not provide a CRP by March 1, 2015, call the department at 651-296-3781 or 1-800-652-9094.

If you do not include your CRP(s), your refund will be delayed.

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 2014, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2015. At the time you apply for homestead status, request a signed statement saying that your application has been approved. You must include this statement with your Form M1PR.

Delinquent taxes. If you owe delinquent property taxes on your home you cannot file a return unless you pay or make arrangements with the county by August 15, 2016. Include a copy of your receipt or a signed confession of judgement statement from your county auditor or treasurer.

What if I move?

It is very important that you call us at 651-296-3781 or 1-800-652-9094 to change your address. If you don't call us, your refund will be delayed.

What if a person died?

Only a surviving spouse or dependent can file a return on behalf of a deceased person. No one else, including the personal representative of the estate, may file for the refund of the deceased person.

If a person who is entitled to a property tax refund died in 2014, and you are their spouse, you may apply for the refund using your name and income for the full year and your deceased spouse's income up to the date of death.

If the person died in 2015, but before applying for the 2014 refund, and you are their spouse, you must apply using both names listed on the return. Print "DECD" and the date of death after the decedent's name. Enclose a copy of the death certificate.

If there is no surviving spouse and you are a dependent of the deceased taxpayer, you can apply for the refund. You must complete and enclose a Claim for a Refund Due a Deceased Taxpayer form and a copy of the death certificate with the return.

If a person died after filing a return but prior to the check being issued, the refund can be paid only to the surviving spouse or a dependent. If the check was issued and not cashed prior to death, it is considered part of the estate and can be paid to the personal representative.

What if my Property Tax or Income Changes?

You must file an Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund form (Form M1PRX) if any of the following situations happen after you have filed your return:

- your household income changes;
- you receive a corrected CRP from your landlord;
- you receive a corrected statement from the county; or
- you need to correct a mistake on your original return.

Generally, you have until October 15, 2018 to file an amended 2014 property tax return.

If your refund is reduced as a result of the amended return, you must pay the difference. You will need to pay interest on the difference from the date you received your original refund. If your refund increases, you will receive a check for the increase plus interest.

Completing the Top of the Return

Name and Address

Use capital letters and black ink. Print your legal name, not a nickname. Enter only one address - your current home address OR your post office box. If your current address is a foreign address, mark an X in the oval box to the left of your address.

Your refund check will be issued in the name(s) on your return.

Married Couples

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

Status: Which Oval Box(es)?

| If you | Place an X in the oval box(es) for: | | | |
|---|-------------------------------------|-----------|--|-------------------|
| | Renter | Homeowner | Nursing home or adult foster care resident | Mobile home owner |
| Lived in a rental unit for all of 2014 | X | | | |
| Owned and lived in a home on January 2, 2015 | | X | | |
| Rented during 2014 and then owned and lived in your home on January 2, 2015 | X | X | | |
| Received a CRP from a nursing home, adult foster care provider, or intermediate care, assisted living or other health care facility | | | X | |
| Received a CRP from a nursing home, adult foster care provider, or intermediate care, assisted living or other health care facility but did not receive any benefits from general assistance medical care (GAMC), medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH) | X | | | |
| Owned and lived in a mobile home on January 2, 2015, and paid rent for the property on which it is located | | | | X |

State Elections Campaign Fund

If you want \$5 to go to help candidates for state office pay campaign expenses and you did not make a designation on your 2014 Minnesota income tax return, you may do so on this return. Enter the code number for the party of your choice where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on the return. If you are filing a joint return, your spouse may also designate a party.

Designating \$5 **will not** reduce your refund.

Filing Situations for Renters

| If you | and | then |
|--|---|---|
| were single all year | – | File using only your income for the year. |
| were married all year | lived together for the entire year | File using your income and your spouse's income to apply for one refund. |
| 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. |
| got married during the year | are filing together | Use both incomes for the year to apply for one refund. Write "married" and the date you were married on the dotted line next to line 9 of your return. |
| | are filing separately | Use your income for the entire year plus your spouse's income for the time you were married and living together. Do not include your spouse's Social Security number, even though you are using their income. Each spouse will use line 3 of the CRP for the rental unit they rented prior to the marriage. One spouse may also include the amount from line 3 of the CRP for the rental unit lived in after the marriage. |
| divorced or separated | are filing separately (required) | Use your income for the entire year plus your spouse's income for the time you were married and living together. If only one person moved out of the unit, the person who stayed may include the amount from line 3 of the CRP for that rental unit. If both persons moved out of the unit, the first person to request the CRP may include the amount from line 3 of the CRP. |
| lived with a roommate | you both paid rent | Your landlord is required to give each of you a separate CRP showing that each of you paid an equal portion of the rent, regardless of the portion you actually paid or the names on the lease. Include only your income when filing for the refund. |
| were both a renter and a homeowner during the year | you owned and lived in your home for part of 2014, but not on January 2, 2015 | You must apply for the property tax refund only as a renter. |
| | you rented during 2014 and then owned and lived in your home on January 2, 2015 | Follow the steps for both renters and homeowners. Include all of your 2014 CRPs when you file. |
| own a mobile home | paid lot rent | Do not apply for the refund as a renter, even though you received a CRP from the mobile home park owner. See page 7 for mobile home owner instructions |
| lived in a nursing home, adult foster care, intermediate care, assisted living, or group home | the property is exempt | You are not eligible for a refund. |
| | the property is non-exempt | <ul style="list-style-type: none"> • If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of the return. • If all of your costs were paid for by GAMC, medical assistance (Medicaid), SSI, MSA or GRH, you are not eligible for a refund. • If only part of your costs were paid for by these programs, you are eligible for a refund, but you must complete the worksheet for line 10 on page 9. <ol style="list-style-type: none"> 1 Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>. 2 Complete lines 1–9. 3 To determine line 10, complete the worksheet for line 10 on page 9. <p>If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 is not the same as on your federal return.</p> |
| rented out part of your home or used it for business | – | Use Worksheet 2 on page 12 to determine line 9. Include the worksheet when filing your return. |
| paid rent for more than one unit for the same months | – | <p>You can't include the amounts from both CRPs on line 9 of the return.</p> <ol style="list-style-type: none"> 1 For each CRP, divide line 3 by the number of months you rented the unit. 2 Multiply that number by the number of months you actually lived in the unit. 3 Add the results from step 2 for each CRP. Enter this total on line 9 of your return. |

Filing Situations for Homeowners

| If you | and | then |
|---|---|--|
| were single all year | — | File using only your income for the year. |
| were married all year | lived together for the entire year | File using your income and your spouse's income to apply for one refund. |
| are a part-year resident | are single or married | File using your household income for all of 2014, including the income you received before moving to Minnesota. |
| got married during the year | are filing together | Use both incomes for the year to apply for one refund. If you or your spouse rented in 2014, enter line 3 of your CRP on line 9 of the return. On line 11, enter the full amount from line 1 of your property tax statement. |
| | are filing separately | <ol style="list-style-type: none"> 1 One spouse will complete the return as the homeowner using his or her own income for the entire year plus the income of the other spouse for the time they were living together in the home. If a spouse was issued CRPs for renting before moving into the home, enter line 3 of the CRP on line 9 of return. On line 11, enter the full amount from line 1 of the 2015 Statement of Property Taxes Payable. 2 The other spouse may file a return as a renter using any CRPs issued to him or her prior to moving into the home. Household income must include his or her own income for the entire year, plus the income of the other spouse for the period of time they were married and living together. 3 Do not include your spouse's name and Social Security number in the heading on your return. |
| divorced or separated | are filing separately (required) | Use your own income for the entire year plus the income of your spouse for the time you were married and living together during the year. Only the spouse who owned and lived in the home on January 2, 2015, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2015 Statement of Property Taxes Payable on line 11 of the Form M1PR. |
| are a co-owner | — | Only one of you may apply for the refund. Include the income of all others for the period of time that they owned and lived in the home. |
| had someone other than your spouse living with you | — | Only you can apply for the refund. Use the income of any other person living with you, except boarders, renters, your dependents, your parents, or your spouse's parents. Note: include the income of your parents if they are co-owners of your home, lived with you, and were not your dependents. |
| were both a renter and a homeowner during the year | you owned and lived in your home for part of 2014, but not on January 2, 2015 | You must apply for the property tax refund only as a renter. |
| | you rented during 2014 and then owned and lived in your home on January 2, 2015 | Follow the steps for both renters and homeowners. Include all of your 2014 CRPs when you file. |
| own a mobile home | paid lot rent | Do not apply for the refund as a renter, even though you received a CRP from the mobile home park owner. Complete Worksheet 1 on page 12 to determine line 11 of the return. Include the worksheet when you file your return. |
| rented out part of your home or used it for business | — | Complete Worksheet 2 on page 12 to determine line 11 of the return. Include the worksheet when you file your return. Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2015 is less than line 5 of your Statement. If your Statement indicates another classification (such as commercial or non-homestead property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion. |

Line Instructions — Lines 1–8

Line Instructions

To apply for a refund, complete lines 1–8 to determine your total household income (see page 1 for a definition). If you are applying with your spouse, you must include both of your incomes.

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

Homeowners: *If you are filing only for the special property tax refund on your homestead, Complete only lines 12 and 15-17.*

Above line 11, provide the name of the county in which the property is located and the property ID number.

Line 1

Federal Adjusted Gross Income

Enter the federal adjusted gross income from your 2014 federal income tax return. If it is a negative number, mark an X in the oval box next to the number you entered. If you did not file a 2014 federal return, use the federal return and instructions to determine what your federal adjusted gross income would have been.

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

If line 1 of this return is not the same as your federal adjusted gross income, enclose an explanation.

Line 2

Nontaxable Social Security and/or Railroad Retirement Board Benefits

Include the total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2014. Also include amounts deducted for payments of Medicare Premium.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. However, if a portion of the benefits was taxable and you listed an amount on line 20b of federal Form 1040 or line 14b of Form 1040A, complete the following steps to determine line 2:

- 1 Total Social Security benefits, or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) _____
- 2 Taxable portion from line 20b of federal Form 1040 or line 14b of Form 1040A _____

- 3 Subtract step 2 from step 1.
Enter here and on line 2 of your return _____

Do not include Social Security income for dependents.

Line 5

Additional Nontaxable Income

Enter any nontaxable income received in 2014 that you did not include on lines 1–4. Enter the type(s) of income in the box provided.

Common examples include:

- payments received under the state Medicaid Home & Community-Based Services Waiver (Medicaid Waiver)
- employer paid adoption expenses
- distributions from a ROTH or traditional account not included on line 1
- workers' compensation benefits
- contributions to an employee elective deferral plan, such as a 401(k), 403(b), 457 deferred compensation or SIMPLE/SEP plan
- contributions to a dependent care account and/or medical expense account
- nontaxable employee transit and parking expenses
- veterans' benefits
- nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- nontaxable pension and annuity payments, including disability payments
- income excluded by a tax treaty
- lump-sum distribution reported on line 1 of Schedule M1LS
- federally nontaxed interest and mutual fund dividends
- a reduction in your rent for caretaking responsibilities. Enter the difference between your actual rent and the amount your rent would have been if you had not been the caretaker
- housing allowance for military or clergy
- nontaxable military earned income, such as combat pay
- strike benefits
- employer paid education expenses
- the gain on the sale of your home excluded from your federal income
- for homeowners, the income of persons, other than a spouse or renter, for the period of time that they lived with you during the year

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

- educator expenses and tuition and fees deductions
- health savings account, domestic production activities and the Archer MSA deductions
- capital loss carryforward (*use Worksheet 4 on page 12 to compute the amount*)
- net operating loss carryforward/carryback
- the amount of a passive activity loss that is not disallowed as a result of Internal Revenue Code section 469, paragraph (i) or (m) and the amount of passive activity loss carryover allowed under IRC section 469(b)
- prior year passive activity loss carryforward claimed in 2014 for federal purposes

Do not include:

- Minnesota property tax refunds
- child support payments
- a dependent's income, including Social Security
- state income tax refunds not included on line 1
- the dollar value of food, clothing, food stamps and medical supplies received from government agencies
- payments from life insurance policies
- payments by someone else for your care by a nurse, nursing home or hospital
- fuel assistance payments
- IRA rollovers
- gifts and inheritances
- nontaxable Holocaust settlement payments

Line 6

Add lines 1–5. If the result is zero or less, leave line 6 blank. If your income is less than the rent you paid, enclose an explanation of the source of funds used to pay your rent.

Line 7

Subtraction for qualified retirement plan contribution, dependents, and for those age 65 or older or disabled

Determine your subtraction using the instructions for lines 31 through 33 on page 10.

Line 8

Total Household Income

Subtract line 7 from line 6 and enter the result on line 8. If the result is zero or less, leave line 8 blank.

Renters: If line 8 is \$58,060 or more, **STOP**. You do not qualify for the property tax refund. Do not file a return.

If line 8 is less than \$58,060, continue to line 9.

Line Instructions — Lines 9–17

Homeowners and Mobile Home Owners:

If line 8 is \$107,150 or more, **STOP**. You do not qualify for the homeowner's homestead credit refund. You may still be eligible for the special property tax refund. Read the instructions for lines 18 through 30 on page 10 to see if you qualify.

If line 8 is less than \$107,150, continue with line 11.

Renters Only— Lines 9 and 10

If you **did not** rent for any part of 2014, skip lines 9 and 10 and continue with line 11.

Line 9

If you lived in 1 rental unit during 2014: Enter the amount from line 3 of your CRP.

If you lived in more than 1 rental unit during 2014: Follow the directions below to calculate line 9. Do not file a separate property tax refund for each CRP.

1. For Each CRP, divide line 3 by the number of months you rented the unit.
2. Multiply that number by the months you lived in the unit.
3. Add the results from step 2 for each CRP. Enter this total on line 9 of your return.

Line 10

Renters Refund Table Amount

Use the refund table for renters beginning on page 13 to determine your table amount.

Compare the table amount to line 9 and enter the smaller amount on line 10.

Residents of nursing homes, adult foster care homes, intermediate care facilities or group homes, use Worksheet for Line 10 on this page.

Do not include the property ID number or the county in which your rental facility is located on the line below line 10.

Homeowners Only— Lines 11–14

If you **did not** own and live in your home on January 2, 2015, skip lines 11–14 and continue with line 15.

Line 11

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2015. See page 7 if you:

- Used part of your home for business;
- Rented part of your home to someone else; or
- Are a mobile home owner and you paid lot rent

Line 12

Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12 percent from 2014 to 2015, and the increase was \$100 or more, you may be eligible for a special refund. You may qualify for the special refund even if you do not qualify for the Homestead Credit Refund (for Homeowners) (see Special Property Tax Refund section on page 10).

If you qualify, complete lines 18 through 30 on the back of the return to determine line 12. Any special refund will be included in the total refund on line 15.

Line 14

Homestead Credit Refund Table Amount

Use the refund table for homeowners beginning on page 18 to determine your table amount. Compare the table amount to line 13, and enter the smaller amount on line 14.

If line 14 is zero or blank, you are not eligible for the Homestead Credit Refund (for Homeowners).

All Applicants— Lines 15–17

Line 16

Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 16, enter the amount you wish to give. Your property tax refund will be reduced by the amount you donate.

To make a contribution directly to the Nongame Wildlife Fund online go to www.dnr.state.mn.us/eco/nongame/check-off.html or send a check payable to:

DNR Nongame Wildlife Fund
500 Lafayette Road, Box 25
St. Paul, MN 55155

Line 17

Property Tax Refund

Subtract line 16 from line 15 and enter the result on line 17. This is your property tax refund.

Continued

Worksheet for Line 10

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

| | |
|---|----------------|
| A Amount from line 6 | A _____ |
| B Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH) that was included in Step a above | B _____ |
| C Subtract line Step B from Step A | C _____ |
| D Total medical assistance (or Medicaid) and GAMC payments made directly to your landlord (<i>from line A of your 2014 CRP</i>) | D _____ |
| E Add Step A and Step D | E _____ |
| F Divide Step C by Step E, enter here, up to 5 decimal points | F _____ |
| G Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table on pages 13–17 of the instructions | G _____ |
| H Multiply Step G by Step F. Enter the result here and on line 10 | H _____ |

Special Property Tax Refund

You may qualify for a special property tax refund. To determine if you qualify, complete lines 18 through 30, on the back of the return. For Special Property Tax Refund qualifications, see page 2.

The refund is 60 percent of the amount of tax paid that exceeds the 12 percent increase, up to \$1,000.

You may qualify for this special refund even if you do not qualify for the 2014 Homestead Credit Refund (for Homeowners).

If you are filing only for the special property tax refund, skip lines 1 – 11, 13, and 14. You must provide the county and property ID above line 11.

Line 19

New Improvements/Expired Exclusions

If you had new improvements or expired exclusions listed in the 2015 column of your Statement, you must complete Worksheet 3 on page 12 to determine line 19. The increase in your property tax from the value of the new improvements and/or expired exclusions cannot be used when computing the special refund, even if the net property tax increased by more than 12 percent.

The amount listed on your Statement for new improvements/expired exclusions may include construction of a new building, an addition or

an improvement to an existing home, and any expired exclusions due to “This Old House.”

Line 22

Enter line 2 (2014 column) of your Statement of Property Taxes Payable in 2015. If there is no amount on line 2, use line 5 (2014 column) of the Statement of Property Taxes Payable in 2015.

If the entries for the prior year column are missing, the prior year property information is not comparable to the current year information. Contact your county and ask for a recalculation of the property taxes for the prior year based on the current year’s classification or configuration. Include an explanation for the prior year calculation.

If you are applying for the special refund, you must enter an amount greater than zero on line 22 of the return.

Line 23

Enter the special refund amount from line 12 of your 2013 return. If the amount was changed by us, use the corrected amount. If you did not receive a special refund, leave line 23 blank.

Special Situations

If you rented out part of your home or used it for business, complete **Worksheet 2 on page 12**. Compare the percentages you used for 2013 and 2014, and follow these instructions to determine amounts to enter on Schedule 1:

- **If you used the same percentage for both years:**
Line 18: Enter step 3 of Worksheet 2.
Line 22: Enter step 3 of Worksheet 2 of the 2013 instruction booklet.
- **If in 2014 you used a higher percentage for your home than you did in 2013:**
Line 18: Multiply line 1 of your 2015 Statement of Property Taxes Payable by the percentage used as your home in 2013 (from step 2 of Worksheet 2 of the 2013 instruction booklet).
Line 22: Enter step 3 of Worksheet 2 of the 2013 instruction booklet.
- **If in 2014 you used a lower percentage for your home than you did in 2013:**
Line 18: Enter step 3 of Worksheet 2.
Line 22: Multiply line 2 of your 2015 Statement of Property Taxes Payable by the percentage used for your home in 2014 (from step 2 of Worksheet 2).
Line 23: Multiply line 12 of your 2013 return by the proportion your 2014 percentage used for your home is to the 2013 percentage used for your home.

Subtractions

Line 31

Subtraction for those age 65 and older or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2014. If you were not certified, you may still qualify as disabled if during 2014 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.

Line 32

Dependent Subtraction

Enter the number of dependents you claimed on line 6c of federal Form 1040 or 1040A. If you did not file a federal form, enter the number of persons who qualify as your dependent(s) who are U.S. citizens or residents of Canada or Mexico.

Do not include yourself or your spouse.

| | |
|---------------------------------|-------------------|
| If the number of dependents is: | enter on line 32: |
| 0 | \$ 0 |
| 1 | 5,530 |
| 2 | 10,665 |
| 3 | 15,405 |
| 4 | 19,750 |
| 5 or more | 23,700 |

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

Line 33

Retirement Account Subtraction

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

Finishing Up

Line 35

To Request Direct Deposit of Your Refund

If you want your refund to be directly deposited into your checking or savings account, enter the information on line 35.

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

⑆09 100000000 ⑆000000000000000000⑆
└──────────────────┐ └──────────────────┐
Bank's routing number Account number

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

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

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

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 your account is closed before your refund is issued, your refund will be rejected by the bank and a paper check will be mailed to your address.

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

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

Sign Your Return

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

Send Your Return to:

Minnesota Property Tax Refund
St. Paul, MN 55145-0020

Enclosures

Include the following required information with your return:

- If line 1 does not equal your federal adjusted gross income, or if you include someone else's income (other than your spouse) on line 5, include an explanation.
- If your income is less than the rent you paid or if no income is reported on lines 1–6 of the form, include an explanation of the source and amount of funds used to pay your rent.
- If you rented out part of your home to others or you claimed depreciation for business use (or claimed a portion of your rent as a business expense), include Worksheet 2 from page 12.

Homeowners only:

- If you are applying for the special property tax refund and your Statement of Property Taxes Payable in 2015 lists an amount for new improvements and/or expired exclusions, include Worksheet 3 from page 12.
- If you received from your county a recalculation of your prior year's taxes based on the current year's classification or configuration, include an explanation.

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

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

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

Your refund will be applied to the amount you owe (including penalty and interest on the taxes). If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total.

If your debt is less than your refund, you will receive the difference.

Penalties

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

Interest

The department must pay interest on any refunds that are not issued within the period specified by state law, which is 60 days after the due date. If a return is filed late, interest is paid 60 days after the return is filed.

Worksheets 1-4

If you are required to complete any one of the following worksheets, you must include this page when you file your Form M1PR.

Worksheet 1

For Mobile Home Owners

- 1 Line 3 of the 2014 CRP you received for rent paid on your mobile home lot **1** _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2015 **2** _____ .
- 3 Add steps 1 and 2. Enter the result here and on line 11 **3** _____ .

Worksheet 2

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

- 1 Line 1 of your Statement of Property Taxes Payable in 2015 or line 3 of your CRP
(Mobile home owners: Enter line 3 of Worksheet 1 above) **1** _____ .
- 2 Percent of your home *not* rented to others or *not* used for business **2** _____ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 9 (*renter*) or line 11 (*homeowner*) **3** _____ .

Worksheet 3

For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2015 column
listed on your Statement(s) of Property Taxes Payable in 2015 **1** _____ .
- 2 Amount of Taxable Market Value in the 2015 column as listed on your
Statement(s) of Property Taxes Payable in 2015 **2** _____ .
- 3 Divide step 1 by step 2 and convert to a percentage (*round to the nearest whole percentage*).
Enter the resulting percentage here and on line 19 **3** _____ %

Complete lines 20–30 to determine if you are eligible for the special refund.

Worksheet 4

For Calculating Capital Losses to Include on Line 5

- 1 Combined net gain/loss (*line 16 of federal Schedule D*) **1** _____
- 2 Short-term capital loss carryforward (*line 6 of Schedule D*). Enter as a positive number **2** _____
- 3 Long-term capital loss carryforward (*line 14 of Schedule D*). Enter as a positive number **3** _____
- 4 Add steps 2 and 3 (*if step 1 is a positive number, skip lines 5 and 6 and enter this amount on line 7*) **4** _____
- 5 Add steps 1 and 4 **5** _____
- 6 Capital loss from line 13 of Form 1040 (*allowable loss*). Enter as a positive number **6** _____
- 7 Add steps 5 and 6 (*if less than zero, enter 0*). Enter the total here and include with other nontaxable income
on line 5 **7** _____

Renters Only

Refund Table

| If line 8 is: | | and line 9 is at least: | | | | | | | | | | | | | | |
|-----------------------------|---------|------------------------------|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | \$ 0 | 25 | 50 | 75 | 100 | 125 | 150 | 175 | 200 | 225 | 250 | 275 | 300 | 325 | 350 |
| at least but less than | | but less than: | | | | | | | | | | | | | | |
| | | \$25 | 50 | 75 | 100 | 125 | 150 | 175 | 200 | 225 | 250 | 275 | 300 | 325 | 350 | 375 |
| | | your property tax refund is: | | | | | | | | | | | | | | |
| \$0 | \$1,650 | \$4 | 28 | 52 | 75 | 99 | 123 | 147 | 170 | 194 | 218 | 242 | 265 | 289 | 313 | 337 |
| 1,650 | 3,300 | 0 | 12 | 36 | 60 | 83 | 107 | 131 | 155 | 178 | 202 | 226 | 250 | 273 | 297 | 321 |
| 3,300 | 4,990 | 0 | 0 | 20 | 44 | 67 | 91 | 115 | 139 | 162 | 186 | 210 | 234 | 257 | 281 | 305 |
| 4,990 | 6,630 | 0 | 0 | 4 | 26 | 49 | 71 | 94 | 116 | 139 | 161 | 184 | 206 | 229 | 251 | 274 |
| 6,630 | 8,290 | 0 | 0 | 0 | 5 | 27 | 50 | 72 | 95 | 117 | 140 | 162 | 185 | 207 | 230 | 252 |
| 8,290 | 9,950 | 0 | 0 | 0 | 0 | 3 | 25 | 48 | 70 | 93 | 115 | 138 | 160 | 183 | 205 | 228 |
| 9,950 | 11,620 | 0 | 0 | 0 | 0 | 0 | 7 | 30 | 52 | 75 | 97 | 120 | 142 | 165 | 187 | 210 |
| 11,620 | 13,280 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 22 | 43 | 64 | 86 | 107 | 128 | 149 | 171 |
| 13,280 | 14,940 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 25 | 46 | 67 | 88 | 110 | 131 | 152 |
| 14,940 | 16,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 35 | 57 | 78 | 99 | 120 |
| 16,600 | 18,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 35 | 55 | 75 | 95 |
| 18,240 | 19,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 21 | 41 | 61 |
| 19,920 | 21,570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 21 | 41 |
| 21,570 | 23,230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 23,230 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| If line 8 is: | | and line 9 is at least: | | | | | | | | | | | | | |
|-----------------------------|---------|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | \$375 | 400 | 425 | 450 | 475 | 500 | 525 | 550 | 575 | 600 | 625 | 650 | 675 | 700 |
| at least but less than | | but less than: | | | | | | | | | | | | | |
| | | \$400 | 425 | 450 | 475 | 500 | 525 | 550 | 575 | 600 | 625 | 650 | 675 | 700 | 725 |
| | | your property tax refund is: | | | | | | | | | | | | | |
| \$0 | \$1,650 | \$360 | 384 | 408 | 432 | 455 | 479 | 503 | 527 | 550 | 574 | 598 | 622 | 645 | 669 |
| 1,650 | 3,300 | 345 | 368 | 392 | 416 | 440 | 463 | 487 | 511 | 535 | 558 | 582 | 606 | 630 | 653 |
| 3,300 | 4,990 | 329 | 352 | 376 | 400 | 424 | 447 | 471 | 495 | 519 | 542 | 566 | 590 | 614 | 637 |
| 4,990 | 6,630 | 296 | 319 | 341 | 364 | 386 | 409 | 431 | 454 | 476 | 499 | 521 | 544 | 566 | 589 |
| 6,630 | 8,290 | 275 | 297 | 320 | 342 | 365 | 387 | 410 | 432 | 455 | 477 | 500 | 522 | 545 | 567 |
| 8,290 | 9,950 | 250 | 273 | 295 | 318 | 340 | 363 | 385 | 408 | 430 | 453 | 475 | 498 | 520 | 543 |
| 9,950 | 11,620 | 232 | 255 | 277 | 300 | 322 | 345 | 367 | 390 | 412 | 435 | 457 | 480 | 502 | 525 |
| 11,620 | 13,280 | 192 | 213 | 234 | 256 | 277 | 298 | 319 | 341 | 362 | 383 | 404 | 426 | 447 | 468 |
| 13,280 | 14,940 | 173 | 195 | 216 | 237 | 258 | 280 | 301 | 322 | 343 | 365 | 386 | 407 | 428 | 450 |
| 14,940 | 16,600 | 142 | 163 | 184 | 205 | 227 | 248 | 269 | 290 | 312 | 333 | 354 | 375 | 397 | 418 |
| 16,600 | 18,240 | 115 | 135 | 155 | 175 | 195 | 215 | 235 | 255 | 275 | 295 | 315 | 335 | 355 | 375 |
| 18,240 | 19,920 | 81 | 101 | 121 | 141 | 161 | 181 | 201 | 221 | 241 | 261 | 281 | 301 | 321 | 341 |
| 19,920 | 21,570 | 61 | 81 | 101 | 121 | 141 | 161 | 181 | 201 | 221 | 241 | 261 | 281 | 301 | 321 |
| 21,570 | 23,230 | 23 | 43 | 63 | 83 | 103 | 123 | 143 | 163 | 183 | 203 | 223 | 243 | 263 | 283 |
| 23,230 | 24,880 | 0 | 3 | 21 | 40 | 59 | 78 | 96 | 115 | 134 | 153 | 171 | 190 | 209 | 228 |
| 24,880 | 26,560 | 0 | 0 | 0 | 0 | 18 | 37 | 56 | 75 | 93 | 112 | 131 | 150 | 168 | 187 |
| 26,560 | 28,210 | 0 | 0 | 0 | 0 | 0 | 15 | 33 | 52 | 71 | 90 | 108 | 127 | 146 | 165 |
| 28,210 | 29,860 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 25 | 43 | 60 | 78 | 95 | 113 | 131 |
| 29,860 | 31,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 34 | 52 | 69 | 86 |
| 31,510 | 33,180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 28 | 46 | 63 |
| 33,180 | 34,840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 23 | 41 |
| 34,840 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| If line 8 is: | | and line 9 is at least: | | | | | | | | | | | | | |
|-----------------------------|---------|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------|-------|-------|
| | | \$725 | 750 | 775 | 800 | 825 | 850 | 875 | 900 | 925 | 950 | 975 | 1,000 | 1,025 | 1,050 |
| at least but less than | | 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 | \$1,650 | \$693 | 717 | 740 | 764 | 788 | 812 | 835 | 859 | 883 | 907 | 930 | 954 | 978 | 1,002 |
| 1,650 | 3,300 | 677 | 701 | 725 | 748 | 772 | 796 | 820 | 843 | 867 | 891 | 915 | 938 | 962 | 986 |
| 3,300 | 4,990 | 661 | 685 | 709 | 732 | 756 | 780 | 804 | 827 | 851 | 875 | 899 | 922 | 946 | 970 |
| 4,990 | 6,630 | 611 | 634 | 656 | 679 | 701 | 724 | 746 | 769 | 791 | 814 | 836 | 859 | 881 | 904 |
| 6,630 | 8,290 | 590 | 612 | 635 | 657 | 680 | 702 | 725 | 747 | 770 | 792 | 815 | 837 | 860 | 882 |
| 8,290 | 9,950 | 565 | 588 | 610 | 633 | 655 | 678 | 700 | 723 | 745 | 768 | 790 | 813 | 835 | 858 |

Continued on next page.

Renters Only

Refund Table

| If line 8 is: | | and line 9 is at least: | | | | | | | | | | | | | |
|------------------------|----------|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------|-------|-------|
| | | \$725 | 750 | 775 | 800 | 825 | 850 | 875 | 900 | 925 | 950 | 975 | 1,000 | 1,025 | 1,050 |
| at least but less than | | but less than: | | | | | | | | | | | | | |
| | | \$750 | 775 | 800 | 825 | 850 | 875 | 900 | 925 | 950 | 975 | 1,000 | 1,025 | 1,050 | 1,075 |
| | | your property tax refund is: | | | | | | | | | | | | | |
| \$9,950 | \$11,620 | \$547 | 570 | 592 | 615 | 637 | 660 | 682 | 705 | 727 | 750 | 772 | 795 | 817 | 840 |
| 11,620 | 13,280 | 489 | 511 | 532 | 553 | 574 | 596 | 617 | 638 | 659 | 681 | 702 | 723 | 744 | 766 |
| 13,280 | 14,940 | 471 | 492 | 513 | 535 | 556 | 577 | 598 | 620 | 641 | 662 | 683 | 705 | 726 | 747 |
| 14,940 | 16,600 | 439 | 460 | 482 | 503 | 524 | 545 | 567 | 588 | 609 | 630 | 652 | 673 | 694 | 715 |
| 16,600 | 18,240 | 395 | 415 | 435 | 455 | 475 | 495 | 515 | 535 | 555 | 575 | 595 | 615 | 635 | 655 |
| 18,240 | 19,920 | 361 | 381 | 401 | 421 | 441 | 461 | 481 | 501 | 521 | 541 | 561 | 581 | 601 | 621 |
| 19,920 | 21,570 | 341 | 361 | 381 | 401 | 421 | 441 | 461 | 481 | 501 | 521 | 541 | 561 | 581 | 601 |
| 21,570 | 23,230 | 303 | 323 | 343 | 363 | 383 | 403 | 423 | 443 | 463 | 483 | 503 | 523 | 543 | 563 |
| 23,230 | 24,880 | 246 | 265 | 284 | 303 | 321 | 340 | 359 | 378 | 396 | 415 | 434 | 453 | 471 | 490 |
| 24,880 | 26,560 | 206 | 225 | 243 | 262 | 281 | 300 | 318 | 337 | 356 | 375 | 393 | 412 | 431 | 450 |
| 26,560 | 28,210 | 183 | 202 | 221 | 240 | 258 | 277 | 296 | 315 | 333 | 352 | 371 | 390 | 408 | 427 |
| 28,210 | 29,860 | 130 | 148 | 165 | 183 | 200 | 218 | 235 | 253 | 270 | 288 | 305 | 323 | 340 | 358 |
| 29,860 | 31,510 | 87 | 104 | 122 | 139 | 157 | 174 | 192 | 209 | 227 | 244 | 262 | 279 | 297 | 314 |
| 31,510 | 33,180 | 63 | 81 | 98 | 116 | 133 | 151 | 168 | 186 | 203 | 221 | 238 | 256 | 273 | 291 |
| 33,180 | 34,840 | 40 | 58 | 75 | 93 | 110 | 128 | 145 | 163 | 180 | 198 | 215 | 233 | 250 | 268 |
| 34,840 | 36,500 | 16 | 32 | 48 | 64 | 81 | 97 | 113 | 129 | 146 | 162 | 178 | 194 | 211 | 227 |
| 36,500 | 38,170 | 0 | 10 | 27 | 43 | 59 | 75 | 92 | 108 | 124 | 140 | 157 | 173 | 189 | 205 |
| 38,170 | 39,810 | 0 | 0 | 5 | 21 | 38 | 54 | 70 | 86 | 103 | 119 | 135 | 151 | 168 | 184 |
| 39,810 | 41,470 | 0 | 0 | 0 | 0 | 15 | 30 | 45 | 60 | 75 | 90 | 105 | 120 | 135 | 150 |
| 41,470 | 43,150 | 0 | 0 | 0 | 0 | 0 | 10 | 25 | 40 | 55 | 70 | 85 | 100 | 115 | 130 |
| 43,150 | 44,800 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 20 | 35 | 50 | 65 | 80 | 95 | 110 |
| 44,800 | 46,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 30 | 45 | 60 | 75 | 90 |
| 46,450 | 48,110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 23 | 37 | 51 | 64 |
| 48,110 | 49,780 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 18 | 32 | 46 |
| 49,780 | 51,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 28 |
| 51,440 | 53,090 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 53,090 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| If line 8 is: | | and line 9 is at least: | | | | | | | | | | | | | |
|------------------------|---------|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | \$1,075 | 1,100 | 1,125 | 1,150 | 1,175 | 1,200 | 1,225 | 1,250 | 1,275 | 1,300 | 1,325 | 1,350 | 1,375 | 1,400 |
| at least but less than | | but less than: | | | | | | | | | | | | | |
| | | \$1,100 | 1,125 | 1,150 | 1,175 | 1,200 | 1,225 | 1,250 | 1,275 | 1,300 | 1,325 | 1,350 | 1,375 | 1,400 | 1,425 |
| | | your property tax refund is: | | | | | | | | | | | | | |
| \$0 | \$1,650 | \$1,025 | 1,049 | 1,073 | 1,097 | 1,120 | 1,144 | 1,168 | 1,192 | 1,215 | 1,239 | 1,263 | 1,287 | 1,310 | 1,334 |
| 1,650 | 3,300 | 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 | 1,318 |
| 3,300 | 4,990 | 994 | 1,017 | 1,041 | 1,065 | 1,089 | 1,112 | 1,136 | 1,160 | 1,184 | 1,207 | 1,231 | 1,255 | 1,279 | 1,302 |
| 4,990 | 6,630 | 926 | 949 | 971 | 994 | 1,016 | 1,039 | 1,061 | 1,084 | 1,106 | 1,129 | 1,151 | 1,174 | 1,196 | 1,219 |
| 6,630 | 8,290 | 905 | 927 | 950 | 972 | 995 | 1,017 | 1,040 | 1,062 | 1,085 | 1,107 | 1,130 | 1,152 | 1,175 | 1,197 |
| 8,290 | 9,950 | 880 | 903 | 925 | 948 | 970 | 993 | 1,015 | 1,038 | 1,060 | 1,083 | 1,105 | 1,128 | 1,150 | 1,173 |
| 9,950 | 11,620 | 862 | 885 | 907 | 930 | 952 | 975 | 997 | 1,020 | 1,042 | 1,065 | 1,087 | 1,110 | 1,132 | 1,155 |
| 11,620 | 13,280 | 787 | 808 | 829 | 851 | 872 | 893 | 914 | 936 | 957 | 978 | 999 | 1,021 | 1,042 | 1,063 |
| 13,280 | 14,940 | 768 | 790 | 811 | 832 | 853 | 875 | 896 | 917 | 938 | 960 | 981 | 1,002 | 1,023 | 1,045 |
| 14,940 | 16,600 | 737 | 758 | 779 | 800 | 822 | 843 | 864 | 885 | 907 | 928 | 949 | 970 | 992 | 1,013 |
| 16,600 | 18,240 | 675 | 695 | 715 | 735 | 755 | 775 | 795 | 815 | 835 | 855 | 875 | 895 | 915 | 935 |
| 18,240 | 19,920 | 641 | 661 | 681 | 701 | 721 | 741 | 761 | 781 | 801 | 821 | 841 | 861 | 881 | 901 |
| 19,920 | 21,570 | 621 | 641 | 661 | 681 | 701 | 721 | 741 | 761 | 781 | 801 | 821 | 841 | 861 | 881 |
| 21,570 | 23,230 | 583 | 603 | 623 | 643 | 663 | 683 | 703 | 723 | 743 | 763 | 783 | 803 | 823 | 843 |
| 23,230 | 24,880 | 509 | 528 | 546 | 565 | 584 | 603 | 621 | 640 | 659 | 678 | 696 | 715 | 734 | 753 |
| 24,880 | 26,560 | 468 | 487 | 506 | 525 | 543 | 562 | 581 | 600 | 618 | 637 | 656 | 675 | 693 | 712 |
| 26,560 | 28,210 | 446 | 465 | 483 | 502 | 521 | 540 | 558 | 577 | 596 | 615 | 633 | 652 | 671 | 690 |
| 28,210 | 29,860 | 375 | 393 | 410 | 428 | 445 | 463 | 480 | 498 | 515 | 533 | 550 | 568 | 585 | 603 |
| 29,860 | 31,510 | 332 | 349 | 367 | 384 | 402 | 419 | 437 | 454 | 472 | 489 | 507 | 524 | 542 | 559 |
| 31,510 | 33,180 | 308 | 326 | 343 | 361 | 378 | 396 | 413 | 431 | 448 | 466 | 483 | 501 | 518 | 536 |
| 33,180 | 34,840 | 285 | 303 | 320 | 338 | 355 | 373 | 390 | 408 | 425 | 443 | 460 | 478 | 495 | 513 |
| 34,840 | 36,500 | 243 | 259 | 276 | 292 | 308 | 324 | 341 | 357 | 373 | 389 | 406 | 422 | 438 | 454 |
| 36,500 | 38,170 | 222 | 238 | 254 | 270 | 287 | 303 | 319 | 335 | 352 | 368 | 384 | 400 | 417 | 433 |

Continued on next page.

Renters Only

Refund Table

| If line 8 is: | | and line 9 is at least: | | | | | | | | | | | | | |
|------------------------|--------|------------------------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | \$1,075 | 1,100 | 1,125 | 1,150 | 1,175 | 1,200 | 1,225 | 1,250 | 1,275 | 1,300 | 1,325 | 1,350 | 1,375 | 1,400 |
| at least but less than | | but less than: | | | | | | | | | | | | | |
| | | \$1,100 | 1,125 | 1,150 | 1,175 | 1,200 | 1,225 | 1,250 | 1,275 | 1,300 | 1,325 | 1,350 | 1,375 | 1,400 | 1,425 |
| | | your property tax refund is: | | | | | | | | | | | | | |
| | | \$38,170 | \$39,810 | \$200 | 216 | 233 | 249 | 265 | 281 | 298 | 314 | 330 | 346 | 363 | 379 |
| 39,810 | 41,470 | 165 | 180 | 195 | 210 | 225 | 240 | 255 | 270 | 285 | 300 | 315 | 330 | 345 | 360 |
| 41,470 | 43,150 | 145 | 160 | 175 | 190 | 205 | 220 | 235 | 250 | 265 | 280 | 295 | 310 | 325 | 340 |
| 43,150 | 44,800 | 125 | 140 | 155 | 170 | 185 | 200 | 215 | 230 | 245 | 260 | 275 | 290 | 305 | 320 |
| 44,800 | 46,450 | 105 | 120 | 135 | 150 | 165 | 180 | 195 | 210 | 225 | 240 | 255 | 270 | 285 | 300 |
| 46,450 | 48,110 | 78 | 92 | 106 | 119 | 133 | 147 | 161 | 174 | 188 | 202 | 216 | 229 | 243 | 257 |
| 48,110 | 49,780 | 60 | 73 | 87 | 101 | 115 | 128 | 142 | 156 | 170 | 183 | 197 | 211 | 225 | 238 |
| 49,780 | 51,440 | 41 | 55 | 69 | 83 | 96 | 110 | 124 | 138 | 151 | 165 | 179 | 193 | 206 | 220 |
| 51,440 | 53,090 | 21 | 34 | 46 | 59 | 71 | 84 | 96 | 109 | 121 | 134 | 146 | 159 | 171 | 184 |
| 53,090 | 54,750 | 5 | 17 | 30 | 42 | 55 | 67 | 80 | 92 | 105 | 117 | 130 | 142 | 155 | 167 |
| 54,750 | 56,410 | 0 | 0 | 13 | 25 | 38 | 50 | 63 | 75 | 88 | 100 | 113 | 125 | 138 | 150 |
| 56,410 | 58,060 | 0 | 0 | 0 | 9 | 21 | 34 | 46 | 59 | 71 | 84 | 96 | 109 | 121 | 134 |
| 58,060 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| If line 8 is: | | and line 9 is at least: | | | | | | | | | | | | | |
|------------------------|--------|------------------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | \$1,425 | 1,450 | 1,475 | 1,500 | 1,525 | 1,550 | 1,575 | 1,600 | 1,625 | 1,650 | 1,675 | 1,700 | 1,725 | 1,750 |
| at least but less than | | but less than: | | | | | | | | | | | | | |
| | | \$1,450 | 1,475 | 1,500 | 1,525 | 1,550 | 1,575 | 1,600 | 1,625 | 1,650 | 1,675 | 1,700 | 1,725 | 1,750 | 1,775 |
| | | your property tax refund is: | | | | | | | | | | | | | |
| | | \$0 | \$1,650 | \$1,358 | 1,382 | 1,405 | 1,429 | 1,453 | 1,477 | 1,500 | 1,524 | 1,548 | 1,572 | 1,595 | 1,619 |
| 1,650 | 3,300 | 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 | 1,651 |
| 3,300 | 4,990 | 1,326 | 1,350 | 1,374 | 1,397 | 1,421 | 1,445 | 1,469 | 1,492 | 1,516 | 1,540 | 1,564 | 1,587 | 1,611 | 1,635 |
| 4,990 | 6,630 | 1,241 | 1,264 | 1,286 | 1,309 | 1,331 | 1,354 | 1,376 | 1,399 | 1,421 | 1,444 | 1,466 | 1,489 | 1,511 | 1,534 |
| 6,630 | 8,290 | 1,220 | 1,242 | 1,265 | 1,287 | 1,310 | 1,332 | 1,355 | 1,377 | 1,400 | 1,422 | 1,445 | 1,467 | 1,490 | 1,512 |
| 8,290 | 9,950 | 1,195 | 1,218 | 1,240 | 1,263 | 1,285 | 1,308 | 1,330 | 1,353 | 1,375 | 1,398 | 1,420 | 1,443 | 1,465 | 1,488 |
| 9,950 | 11,620 | 1,177 | 1,200 | 1,222 | 1,245 | 1,267 | 1,290 | 1,312 | 1,335 | 1,357 | 1,380 | 1,402 | 1,425 | 1,447 | 1,470 |
| 11,620 | 13,280 | 1,084 | 1,106 | 1,127 | 1,148 | 1,169 | 1,191 | 1,212 | 1,233 | 1,254 | 1,276 | 1,297 | 1,318 | 1,339 | 1,361 |
| 13,280 | 14,940 | 1,066 | 1,087 | 1,108 | 1,130 | 1,151 | 1,172 | 1,193 | 1,215 | 1,236 | 1,257 | 1,278 | 1,300 | 1,321 | 1,342 |
| 14,940 | 16,600 | 1,034 | 1,055 | 1,077 | 1,098 | 1,119 | 1,140 | 1,162 | 1,183 | 1,204 | 1,225 | 1,247 | 1,268 | 1,289 | 1,310 |
| 16,600 | 18,240 | 955 | 975 | 995 | 1,015 | 1,035 | 1,055 | 1,075 | 1,095 | 1,115 | 1,135 | 1,155 | 1,175 | 1,195 | 1,215 |
| 18,240 | 19,920 | 921 | 941 | 961 | 981 | 1,001 | 1,021 | 1,041 | 1,061 | 1,081 | 1,101 | 1,121 | 1,141 | 1,161 | 1,181 |
| 19,920 | 21,570 | 901 | 921 | 941 | 961 | 981 | 1,001 | 1,021 | 1,041 | 1,061 | 1,081 | 1,101 | 1,121 | 1,141 | 1,161 |
| 21,570 | 23,230 | 863 | 883 | 903 | 923 | 943 | 963 | 983 | 1,003 | 1,023 | 1,043 | 1,063 | 1,083 | 1,103 | 1,123 |
| 23,230 | 24,880 | 771 | 790 | 809 | 828 | 846 | 865 | 884 | 903 | 921 | 940 | 959 | 978 | 996 | 1,015 |
| 24,880 | 26,560 | 731 | 750 | 768 | 787 | 806 | 825 | 843 | 862 | 881 | 900 | 918 | 937 | 956 | 975 |
| 26,560 | 28,210 | 708 | 727 | 746 | 765 | 783 | 802 | 821 | 840 | 858 | 877 | 896 | 915 | 933 | 952 |
| 28,210 | 29,860 | 620 | 638 | 655 | 673 | 690 | 708 | 725 | 743 | 760 | 778 | 795 | 813 | 830 | 848 |
| 29,860 | 31,510 | 577 | 594 | 612 | 629 | 647 | 664 | 682 | 699 | 717 | 734 | 752 | 769 | 787 | 804 |
| 31,510 | 33,180 | 553 | 571 | 588 | 606 | 623 | 641 | 658 | 676 | 693 | 711 | 728 | 746 | 763 | 781 |
| 33,180 | 34,840 | 530 | 548 | 565 | 583 | 600 | 618 | 635 | 653 | 670 | 688 | 705 | 723 | 740 | 758 |
| 34,840 | 36,500 | 471 | 487 | 503 | 519 | 536 | 552 | 568 | 584 | 601 | 617 | 633 | 649 | 666 | 682 |
| 36,500 | 38,170 | 449 | 465 | 482 | 498 | 514 | 530 | 547 | 563 | 579 | 595 | 612 | 628 | 644 | 660 |
| 38,170 | 39,810 | 428 | 444 | 460 | 476 | 493 | 509 | 525 | 541 | 558 | 574 | 590 | 606 | 623 | 639 |
| 39,810 | 41,470 | 375 | 390 | 405 | 420 | 435 | 450 | 465 | 480 | 495 | 510 | 525 | 540 | 555 | 570 |
| 41,470 | 43,150 | 355 | 370 | 385 | 400 | 415 | 430 | 445 | 460 | 475 | 490 | 505 | 520 | 535 | 550 |
| 43,150 | 44,800 | 335 | 350 | 365 | 380 | 395 | 410 | 425 | 440 | 455 | 470 | 485 | 500 | 515 | 530 |
| 44,800 | 46,450 | 315 | 330 | 345 | 360 | 375 | 390 | 405 | 420 | 435 | 450 | 465 | 480 | 495 | 510 |
| 46,450 | 48,110 | 271 | 284 | 298 | 312 | 326 | 339 | 353 | 367 | 381 | 394 | 408 | 422 | 436 | 449 |
| 48,110 | 49,780 | 252 | 266 | 280 | 293 | 307 | 321 | 335 | 348 | 362 | 376 | 390 | 403 | 417 | 431 |
| 49,780 | 51,440 | 234 | 248 | 261 | 275 | 289 | 303 | 316 | 330 | 344 | 358 | 371 | 385 | 399 | 413 |
| 51,440 | 53,090 | 196 | 209 | 221 | 234 | 246 | 259 | 271 | 284 | 296 | 309 | 321 | 334 | 346 | 359 |
| 53,090 | 54,750 | 180 | 192 | 205 | 217 | 230 | 242 | 255 | 267 | 280 | 292 | 305 | 317 | 330 | 342 |
| 54,750 | 56,410 | 163 | 175 | 188 | 200 | 213 | 225 | 238 | 250 | 263 | 275 | 288 | 300 | 313 | 325 |
| 56,410 | 58,060 | 146 | 159 | 171 | 184 | 196 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| 58,060 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Renters Only

Refund Table

| If line 8 is: | | and line 9 is at least: | | | | | | | | |
|---------------|---------------|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|
| at least | but less than | \$1,775 | 1,800 | 1,825 | 1,850 | 1,875 | 1,900 | 1,925 | 1,950 | 1,975 |
| | | but less than: | | | | | | | | |
| | | \$1,800 | 1,825 | 1,850 | 1,875 | 1,900 | 1,925 | 1,950 | 1,975 | 2,000 |
| | | your property tax refund is: | | | | | | | | |
| \$0 | \$1,650 | \$1,690 | 1,714 | 1,738 | 1,762 | 1,785 | 1,809 | 1,833 | 1,857 | 1,880 |
| 1,650 | 3,300 | 1,675 | 1,698 | 1,722 | 1,746 | 1,770 | 1,793 | 1,817 | 1,841 | 1,865 |
| 3,300 | 4,990 | 1,659 | 1,682 | 1,706 | 1,730 | 1,754 | 1,777 | 1,801 | 1,825 | 1,849 |
| 4,990 | 6,630 | 1,556 | 1,579 | 1,601 | 1,624 | 1,646 | 1,669 | 1,691 | 1,714 | 1,736 |
| 6,630 | 8,290 | 1,535 | 1,557 | 1,580 | 1,602 | 1,625 | 1,647 | 1,670 | 1,692 | 1,715 |
| 8,290 | 9,950 | 1,510 | 1,533 | 1,555 | 1,578 | 1,600 | 1,623 | 1,645 | 1,668 | 1,690 |
| 9,950 | 11,620 | 1,492 | 1,515 | 1,537 | 1,560 | 1,582 | 1,605 | 1,627 | 1,650 | 1,672 |
| 11,620 | 13,280 | 1,382 | 1,403 | 1,424 | 1,446 | 1,467 | 1,488 | 1,509 | 1,531 | 1,552 |
| 13,280 | 14,940 | 1,363 | 1,385 | 1,406 | 1,427 | 1,448 | 1,470 | 1,491 | 1,512 | 1,533 |
| 14,940 | 16,600 | 1,332 | 1,353 | 1,374 | 1,395 | 1,417 | 1,438 | 1,459 | 1,480 | 1,502 |
| 16,600 | 18,240 | 1,235 | 1,255 | 1,275 | 1,295 | 1,315 | 1,335 | 1,355 | 1,375 | 1,395 |
| 18,240 | 19,920 | 1,201 | 1,221 | 1,241 | 1,261 | 1,281 | 1,301 | 1,321 | 1,341 | 1,361 |
| 19,920 | 21,570 | 1,181 | 1,201 | 1,221 | 1,241 | 1,261 | 1,281 | 1,301 | 1,321 | 1,341 |
| 21,570 | 23,230 | 1,143 | 1,163 | 1,183 | 1,203 | 1,223 | 1,243 | 1,263 | 1,283 | 1,303 |
| 23,230 | 24,880 | 1,034 | 1,053 | 1,071 | 1,090 | 1,109 | 1,128 | 1,146 | 1,165 | 1,184 |
| 24,880 | 26,560 | 993 | 1,012 | 1,031 | 1,050 | 1,068 | 1,087 | 1,106 | 1,125 | 1,143 |
| 26,560 | 28,210 | 971 | 990 | 1,008 | 1,027 | 1,046 | 1,065 | 1,083 | 1,102 | 1,121 |
| 28,210 | 29,860 | 865 | 883 | 900 | 918 | 935 | 953 | 970 | 988 | 1,005 |
| 29,860 | 31,510 | 822 | 839 | 857 | 874 | 892 | 909 | 927 | 944 | 962 |
| 31,510 | 33,180 | 798 | 816 | 833 | 851 | 868 | 886 | 903 | 921 | 938 |
| 33,180 | 34,840 | 775 | 793 | 810 | 828 | 845 | 863 | 880 | 898 | 915 |
| 34,840 | 36,500 | 698 | 714 | 731 | 747 | 763 | 779 | 796 | 812 | 828 |
| 36,500 | 38,170 | 677 | 693 | 709 | 725 | 742 | 758 | 774 | 790 | 807 |
| 38,170 | 39,810 | 655 | 671 | 688 | 704 | 720 | 736 | 753 | 769 | 785 |
| 39,810 | 41,470 | 585 | 600 | 615 | 630 | 645 | 660 | 675 | 690 | 705 |
| 41,470 | 43,150 | 565 | 580 | 595 | 610 | 625 | 640 | 655 | 670 | 685 |
| 43,150 | 44,800 | 545 | 560 | 575 | 590 | 605 | 620 | 635 | 650 | 665 |
| 44,800 | 46,450 | 525 | 540 | 555 | 570 | 585 | 600 | 615 | 630 | 645 |
| 46,450 | 48,110 | 463 | 477 | 491 | 504 | 518 | 532 | 546 | 559 | 573 |
| 48,110 | 49,780 | 445 | 458 | 472 | 486 | 500 | 513 | 527 | 541 | 555 |
| 49,780 | 51,440 | 426 | 440 | 454 | 468 | 481 | 495 | 509 | 523 | 536 |
| 51,440 | 53,090 | 371 | 384 | 396 | 409 | 421 | 434 | 446 | 459 | 471 |
| 53,090 | 54,750 | 355 | 367 | 380 | 392 | 405 | 417 | 430 | 442 | 455 |
| 54,750 | 56,410 | 338 | 350 | 363 | 375 | 388 | 400 | 413 | 425 | 438 |
| 56,410 | 58,060 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| 58,060 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| If line 8 is: | | and line 9 is at least: | | | | | | | | | |
|---------------|---------------|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| at least | but less than | \$2,000 | 2,025 | 2,050 | 2,075 | 2,100 | 2,125 | 2,150 | 2,175 | 2,200 | 2,225 |
| | | but less than: | | | | | | | | | |
| | | \$2,025 | 2,050 | 2,075 | 2,100 | 2,125 | 2,150 | 2,175 | 2,200 | 2,225 | 2,250 |
| | | your property tax refund is: | | | | | | | | | |
| \$0 | \$1,650 | \$1,904 | 1,928 | 1,952 | 1,975 | 1,999 | 2,023 | 2,030 | 2,030 | 2,030 | 2,030 |
| 1,650 | 3,300 | 1,888 | 1,912 | 1,936 | 1,960 | 1,983 | 2,007 | 2,030 | 2,030 | 2,030 | 2,030 |
| 3,300 | 4,990 | 1,872 | 1,896 | 1,920 | 1,944 | 1,967 | 1,991 | 2,015 | 2,030 | 2,030 | 2,030 |
| 4,990 | 6,630 | 1,759 | 1,781 | 1,804 | 1,826 | 1,849 | 1,871 | 1,894 | 1,916 | 1,939 | 1,961 |
| 6,630 | 8,290 | 1,737 | 1,760 | 1,782 | 1,805 | 1,827 | 1,850 | 1,872 | 1,895 | 1,917 | 1,940 |
| 8,290 | 9,950 | 1,713 | 1,735 | 1,758 | 1,780 | 1,803 | 1,825 | 1,848 | 1,870 | 1,893 | 1,915 |
| 9,950 | 11,620 | 1,695 | 1,717 | 1,740 | 1,762 | 1,785 | 1,807 | 1,830 | 1,852 | 1,875 | 1,897 |
| 11,620 | 13,280 | 1,573 | 1,594 | 1,616 | 1,637 | 1,658 | 1,679 | 1,701 | 1,722 | 1,743 | 1,764 |
| 13,280 | 14,940 | 1,555 | 1,576 | 1,597 | 1,618 | 1,640 | 1,661 | 1,682 | 1,703 | 1,725 | 1,746 |
| 14,940 | 16,600 | 1,523 | 1,544 | 1,565 | 1,587 | 1,608 | 1,629 | 1,650 | 1,672 | 1,693 | 1,714 |
| 16,600 | 18,240 | 1,415 | 1,435 | 1,455 | 1,475 | 1,495 | 1,515 | 1,535 | 1,555 | 1,575 | 1,595 |
| 18,240 | 19,920 | 1,381 | 1,401 | 1,421 | 1,441 | 1,461 | 1,481 | 1,501 | 1,521 | 1,541 | 1,561 |
| 19,920 | 21,570 | 1,361 | 1,381 | 1,401 | 1,421 | 1,441 | 1,461 | 1,481 | 1,501 | 1,521 | 1,541 |
| 21,570 | 23,230 | 1,323 | 1,343 | 1,363 | 1,383 | 1,403 | 1,423 | 1,443 | 1,463 | 1,483 | 1,503 |
| 23,230 | 24,880 | 1,203 | 1,221 | 1,240 | 1,259 | 1,278 | 1,296 | 1,315 | 1,334 | 1,353 | 1,371 |
| 24,880 | 26,560 | 1,162 | 1,181 | 1,200 | 1,218 | 1,237 | 1,256 | 1,275 | 1,293 | 1,312 | 1,331 |
| 26,560 | 28,210 | 1,140 | 1,158 | 1,177 | 1,196 | 1,215 | 1,233 | 1,252 | 1,271 | 1,290 | 1,308 |
| 28,210 | 29,860 | 1,023 | 1,040 | 1,058 | 1,075 | 1,093 | 1,110 | 1,128 | 1,145 | 1,163 | 1,180 |
| 29,860 | 31,510 | 979 | 997 | 1,014 | 1,032 | 1,049 | 1,067 | 1,084 | 1,102 | 1,119 | 1,137 |
| 31,510 | 33,180 | 956 | 973 | 991 | 1,008 | 1,026 | 1,043 | 1,061 | 1,078 | 1,096 | 1,113 |

Renters Only

Refund Table

| If line 8 is: | | and line 9 is at least: | | | | | | | | | |
|------------------------------|---------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| at least | but less than | \$2,000 | 2,025 | 2,050 | 2,075 | 2,100 | 2,125 | 2,150 | 2,175 | 2,200 | 2,225 |
| | | but less than: | | | | | | | | | |
| | | \$2,025 | 2,050 | 2,075 | 2,100 | 2,125 | 2,150 | 2,175 | 2,200 | 2,225 | 2,250 |
| your property tax refund is: | | | | | | | | | | | |
| \$33,180 | \$34,840 | \$933 | 950 | 968 | 985 | 1,003 | 1,020 | 1,038 | 1,055 | 1,073 | 1,090 |
| 34,840 | 36,500 | 844 | 861 | 877 | 893 | 909 | 926 | 942 | 958 | 974 | 991 |
| 36,500 | 38,170 | 823 | 839 | 855 | 872 | 888 | 904 | 920 | 937 | 953 | 969 |
| 38,170 | 39,810 | 801 | 818 | 834 | 850 | 866 | 883 | 899 | 915 | 931 | 948 |
| 39,810 | 41,470 | 720 | 735 | 750 | 765 | 780 | 795 | 810 | 825 | 840 | 855 |
| 41,470 | 43,150 | 700 | 715 | 730 | 745 | 760 | 775 | 790 | 805 | 820 | 835 |
| 43,150 | 44,800 | 680 | 695 | 710 | 725 | 740 | 755 | 770 | 785 | 800 | 815 |
| 44,800 | 46,450 | 660 | 675 | 690 | 705 | 720 | 735 | 750 | 765 | 780 | 795 |
| 46,450 | 48,110 | 587 | 601 | 614 | 628 | 642 | 656 | 669 | 683 | 697 | 711 |
| 48,110 | 49,780 | 568 | 582 | 596 | 610 | 623 | 637 | 651 | 665 | 678 | 692 |
| 49,780 | 51,440 | 550 | 564 | 578 | 591 | 605 | 619 | 633 | 646 | 660 | 674 |
| 51,440 | 53,090 | 484 | 496 | 509 | 521 | 534 | 546 | 559 | 571 | 584 | 596 |
| 53,090 | 54,750 | 467 | 480 | 492 | 505 | 517 | 530 | 542 | 555 | 567 | 580 |
| 54,750 | 56,410 | 450 | 463 | 475 | 488 | 500 | 510 | 510 | 510 | 510 | 510 |
| 56,410 | 58,060 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| 58,060 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| If line 8 is: | | and line 9 is at least: | | | | | | | | | | |
|------------------------------|---------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| at least | but less than | \$2,250 | 2,275 | 2,300 | 2,325 | 2,350 | 2,375 | 2,400 | 2,425 | 2,450 | 2,475 | 2,500 |
| | | but less than: | | | | | | | | | | |
| | | \$2,275 | 2,300 | 2,325 | 2,350 | 2,375 | 2,400 | 2,425 | 2,450 | 2,475 | 2,500 | & over |
| your property tax refund is: | | | | | | | | | | | | |
| \$0 | \$1,650 | \$2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 |
| 1,650 | 3,300 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 |
| 3,300 | 4,990 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 |
| 4,990 | 6,630 | 1,984 | 2,006 | 2,029 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 |
| 6,630 | 8,290 | 1,962 | 1,980 | 1,980 | 1,980 | 1,980 | 1,980 | 1,980 | 1,980 | 1,980 | 1,980 | 1,980 |
| 8,290 | 9,950 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 |
| 9,950 | 11,620 | 1,920 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 | 1,930 |
| 11,620 | 13,280 | 1,786 | 1,807 | 1,828 | 1,849 | 1,871 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 |
| 13,280 | 14,940 | 1,767 | 1,788 | 1,810 | 1,831 | 1,852 | 1,873 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 |
| 14,940 | 16,600 | 1,735 | 1,757 | 1,778 | 1,799 | 1,820 | 1,830 | 1,830 | 1,830 | 1,830 | 1,830 | 1,830 |
| 16,600 | 18,240 | 1,615 | 1,635 | 1,655 | 1,675 | 1,695 | 1,715 | 1,735 | 1,755 | 1,775 | 1,780 | 1,780 |
| 18,240 | 19,920 | 1,581 | 1,601 | 1,621 | 1,641 | 1,661 | 1,681 | 1,701 | 1,721 | 1,730 | 1,730 | 1,730 |
| 19,920 | 21,570 | 1,561 | 1,581 | 1,601 | 1,621 | 1,641 | 1,661 | 1,681 | 1,701 | 1,721 | 1,730 | 1,730 |
| 21,570 | 23,230 | 1,523 | 1,543 | 1,563 | 1,583 | 1,603 | 1,623 | 1,643 | 1,663 | 1,680 | 1,680 | 1,680 |
| 23,230 | 24,880 | 1,390 | 1,409 | 1,428 | 1,446 | 1,465 | 1,484 | 1,503 | 1,521 | 1,540 | 1,559 | * |
| 24,880 | 26,560 | 1,350 | 1,368 | 1,387 | 1,406 | 1,425 | 1,443 | 1,462 | 1,481 | 1,500 | 1,518 | * |
| 26,560 | 28,210 | 1,327 | 1,346 | 1,365 | 1,383 | 1,402 | 1,421 | 1,440 | 1,458 | 1,477 | 1,496 | * |
| 28,210 | 29,860 | 1,198 | 1,215 | 1,233 | 1,250 | 1,268 | 1,285 | 1,303 | 1,320 | 1,338 | 1,355 | * |
| 29,860 | 31,510 | 1,154 | 1,172 | 1,189 | 1,207 | 1,224 | 1,242 | 1,259 | 1,277 | 1,294 | 1,312 | * |
| 31,510 | 33,180 | 1,131 | 1,148 | 1,166 | 1,183 | 1,201 | 1,218 | 1,236 | 1,253 | 1,271 | 1,288 | * |
| 33,180 | 34,840 | 1,108 | 1,125 | 1,143 | 1,160 | 1,178 | 1,195 | 1,213 | 1,230 | 1,248 | 1,265 | * |
| 34,840 | 36,500 | 1,007 | 1,023 | 1,039 | 1,056 | 1,072 | 1,088 | 1,104 | 1,121 | 1,137 | 1,153 | * |
| 36,500 | 38,170 | 985 | 1,002 | 1,018 | 1,034 | 1,050 | 1,067 | 1,083 | 1,099 | 1,115 | 1,132 | * |
| 38,170 | 39,810 | 964 | 980 | 996 | 1,013 | 1,029 | 1,045 | 1,061 | 1,078 | 1,094 | 1,110 | * |
| 39,810 | 41,470 | 870 | 885 | 900 | 915 | 930 | 945 | 960 | 975 | 990 | 1,005 | * |
| 41,470 | 43,150 | 850 | 865 | 880 | 895 | 910 | 925 | 940 | 955 | 970 | 985 | * |
| 43,150 | 44,800 | 830 | 845 | 860 | 875 | 890 | 905 | 920 | 935 | 950 | 965 | * |
| 44,800 | 46,450 | 810 | 825 | 840 | 855 | 870 | 885 | 900 | 915 | 930 | 945 | * |
| 46,450 | 48,110 | 724 | 738 | 752 | 766 | 779 | 793 | 807 | 821 | 834 | 848 | * |
| 48,110 | 49,780 | 706 | 720 | 733 | 747 | 761 | 775 | 788 | 802 | 816 | 830 | * |
| 49,780 | 51,440 | 688 | 701 | 715 | 729 | 743 | 756 | 770 | 784 | 798 | 811 | * |
| 51,440 | 53,090 | 609 | 621 | 634 | 646 | 659 | 671 | 684 | 696 | 709 | 721 | * |
| 53,090 | 54,750 | 592 | 605 | 617 | 630 | 642 | 655 | 667 | 680 | 692 | 705 | * |
| 54,750 | 56,410 | 510 | 510 | 510 | 510 | 510 | 510 | 510 | 510 | 510 | 510 | 510 |
| 56,410 | 58,060 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| 58,060 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

* Use the Renter's Worksheet on page 18.

Renter's Worksheet

For household incomes of \$23,230 or more with property tax of \$2,500 or more

- 1 Amount from line 9 **1** _____
- 2 Total household income from line 8 **2** _____
- 3 Decimal number for this step from the table below **3** _____
- 4 Multiply step 2 by step 3 . . **4** _____
- 5 Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) . . **5** _____
- 6 Decimal number for this step from the table below **6** _____
- 7 Multiply step 5 by step 6 . . **7** _____
- 8 Amount for this step from the table below **8** _____
- 9 Amount from step 7 or step 8, whichever is less. Also enter this amount on line 10 or step G if you are completing the worksheet for line 10 on page 9 of this booklet. . **9** _____

Table for Renter's Worksheet

| If step 2 is at least: | but less than: | enter on step 3 | enter on step 6 | enter on step 8 |
|------------------------|----------------|-----------------|-----------------|-----------------|
| 23,230 | 24,880 | 0.017 | 0.75 | 1,680 |
| 24,880 | 28,210 | 0.018 | 0.75 | 1,680 |
| 28,210 | 29,860 | 0.019 | 0.70 | 1,680 |
| 29,860 | 34,840 | 0.020 | 0.70 | 1,680 |
| 34,840 | 39,810 | 0.020 | 0.65 | 1,680 |
| 39,810 | 46,450 | 0.020 | 0.60 | 1,680 |
| 46,450 | 48,110 | 0.020 | 0.55 | 1,520 |
| 48,110 | 49,780 | 0.020 | 0.55 | 1,370 |
| 49,780 | 51,440 | 0.020 | 0.55 | 1,170 |
| 51,440 | 53,090 | 0.020 | 0.50 | 1,020 |
| 53,090 | 54,750 | 0.020 | 0.50 | 910 |
| 54,750 | 56,410 | 0.020 | 0.50 | 510 |
| 56,410 | 58,060 | 0.020 | 0.50 | 200 |
| 58,060 | & up | not eligible | | |

Homestead Credit Refund (for Homeowners) Table

| If line 8 is: at least | but less than | and line 13 is at least: | | | | | | | | | | but less than: | | | | | | | | | | | | | |
|---------------------------|---------------|--------------------------|----|----|----|-----|-----|-----|-----|-----|-----|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | \$0 | 25 | 50 | 75 | 100 | 125 | 150 | 175 | 200 | 225 | 250 | 275 | 300 | 325 | 350 | 375 | 400 | 425 | 450 | 475 | 500 | 525 | 550 | 575 |
| \$0 | \$1,650 | 4 | 25 | 46 | 67 | 89 | 110 | 131 | 152 | 174 | 195 | 216 | 237 | 259 | 280 | 301 | 322 | 344 | 365 | 386 | 407 | 429 | 450 | 471 | 492 |
| 1,650 | 3,280 | 0 | 9 | 30 | 51 | 73 | 94 | 115 | 136 | 158 | 179 | 200 | 221 | 243 | 264 | 285 | 306 | 328 | 349 | 370 | 391 | 413 | 434 | 455 | 476 |
| 3,280 | 4,970 | 0 | 0 | 11 | 32 | 54 | 75 | 96 | 117 | 139 | 160 | 181 | 202 | 224 | 245 | 266 | 287 | 309 | 330 | 351 | 372 | 394 | 415 | 436 | 457 |
| 4,970 | 6,620 | 0 | 0 | 0 | 10 | 30 | 50 | 70 | 90 | 110 | 130 | 150 | 170 | 190 | 210 | 230 | 250 | 270 | 290 | 310 | 330 | 350 | 370 | 390 | 410 |
| 6,620 | 8,260 | 0 | 0 | 0 | 0 | 7 | 27 | 47 | 67 | 87 | 107 | 127 | 147 | 167 | 187 | 207 | 227 | 247 | 267 | 287 | 307 | 327 | 347 | 367 | 387 |
| 8,260 | 9,910 | 0 | 0 | 0 | 0 | 0 | 1 | 21 | 41 | 61 | 81 | 101 | 121 | 141 | 161 | 181 | 201 | 221 | 241 | 261 | 281 | 301 | 321 | 341 | 361 |
| 9,910 | 11,570 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 21 | 41 | 61 | 81 | 101 | 121 | 141 | 161 | 181 | 201 | 221 | 241 | 261 | 281 | 301 | 321 | 341 |
| 11,570 | 13,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 31 | 51 | 71 | 91 | 111 | 131 | 151 | 171 | 191 | 211 | 231 | 251 | 271 | 291 | 311 | 331 |
| 13,210 | 14,880 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 | 39 | 59 | 79 | 99 | 119 | 139 | 159 | 179 | 199 | 219 | 239 | 259 | 279 | 299 | 319 |
| 14,880 | 16,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 24 | 44 | 64 | 84 | 104 | 124 | 144 | 164 | 184 | 204 | 224 | 244 | 264 | 284 |
| 16,520 | 18,160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 26 | 46 | 66 | 86 | 106 | 126 | 146 | 166 | 186 | 206 | 226 | 246 | 266 |
| 18,160 | 19,840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 24 | 43 | 62 | 81 | 100 | 119 | 137 | 156 | 175 | 194 |
| 19,840 | 21,490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 37 | 56 | 74 | 93 | 112 | 131 | 150 | 169 | |
| 21,490 | 23,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 31 | 50 | 68 | 87 | 106 | 125 | |
| 23,140 | 24,780 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 23 | 41 | 58 | 76 | 94 | 112 | |
| 24,780 | 26,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 35 | 53 | |
| 26,440 | 28,090 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 30 |
| 28,090 | 29,720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 29,720 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Homestead Credit Refund (for Homeowners) Table

| If line 8 is: | and line 13 is at least: | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------|-------|-------|-------|-------|-------|-------|-------|----|--|
| | \$ 600 | 625 | 650 | 675 | 700 | 725 | 750 | 775 | 800 | 825 | 850 | 875 | 900 | 925 | 950 | 975 | 1,000 | 1,025 | 1,050 | 1,075 | 1,100 | 1,125 | 1,150 | 1,175 | | |
| at least | but less than: | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 625 | 650 | 675 | 700 | 725 | 750 | 775 | 800 | 825 | 850 | 875 | 900 | 925 | 950 | 975 | 1,000 | 1,025 | 1,050 | 1,075 | 1,100 | 1,125 | 1,150 | 1,175 | 1,200 | | |
| | your homestead credit refund is: | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 0 | \$514 | 535 | 556 | 577 | 599 | 620 | 641 | 662 | 684 | 705 | 726 | 747 | 769 | 790 | 811 | 832 | 854 | 875 | 896 | 917 | 939 | 960 | 981 | 1,002 | | |
| 1,650 | 498 | 519 | 540 | 561 | 583 | 604 | 625 | 646 | 668 | 689 | 710 | 731 | 753 | 774 | 795 | 816 | 838 | 859 | 880 | 901 | 923 | 944 | 965 | 986 | | |
| 3,280 | 479 | 500 | 521 | 542 | 564 | 585 | 606 | 627 | 649 | 670 | 691 | 712 | 734 | 755 | 776 | 797 | 819 | 840 | 861 | 882 | 904 | 925 | 946 | 967 | | |
| 4,970 | 430 | 450 | 470 | 490 | 510 | 530 | 550 | 570 | 590 | 610 | 630 | 650 | 670 | 690 | 710 | 730 | 750 | 770 | 790 | 810 | 830 | 850 | 870 | 890 | | |
| 6,620 | 407 | 427 | 447 | 467 | 487 | 507 | 527 | 547 | 567 | 587 | 607 | 627 | 647 | 667 | 687 | 707 | 727 | 747 | 767 | 787 | 807 | 827 | 847 | 867 | | |
| 8,260 | 381 | 401 | 421 | 441 | 461 | 481 | 501 | 521 | 541 | 561 | 581 | 601 | 621 | 641 | 661 | 681 | 701 | 721 | 741 | 761 | 781 | 801 | 821 | 841 | | |
| 9,910 | 361 | 381 | 401 | 421 | 441 | 461 | 481 | 501 | 521 | 541 | 561 | 581 | 601 | 621 | 641 | 661 | 681 | 701 | 721 | 741 | 761 | 781 | 801 | 821 | | |
| 11,570 | 331 | 351 | 371 | 391 | 411 | 431 | 451 | 471 | 491 | 511 | 531 | 551 | 571 | 591 | 611 | 631 | 651 | 671 | 691 | 711 | 731 | 751 | 771 | 791 | | |
| 13,210 | 299 | 319 | 339 | 359 | 379 | 399 | 419 | 439 | 459 | 479 | 499 | 519 | 539 | 559 | 579 | 599 | 619 | 639 | 659 | 679 | 699 | 719 | 739 | 759 | | |
| 14,880 | 264 | 284 | 304 | 324 | 344 | 364 | 384 | 404 | 424 | 444 | 464 | 484 | 504 | 524 | 544 | 564 | 584 | 604 | 624 | 644 | 664 | 684 | 704 | 724 | | |
| 16,520 | 212 | 231 | 250 | 269 | 287 | 306 | 325 | 344 | 362 | 381 | 400 | 419 | 437 | 456 | 475 | 494 | 512 | 531 | 550 | 569 | 587 | 606 | 625 | 644 | | |
| 18,160 | 174 | 193 | 212 | 231 | 249 | 268 | 287 | 306 | 324 | 343 | 362 | 381 | 399 | 418 | 437 | 456 | 474 | 493 | 512 | 531 | 549 | 568 | 587 | 606 | | |
| 19,840 | 149 | 168 | 187 | 206 | 224 | 243 | 262 | 281 | 299 | 318 | 337 | 356 | 374 | 393 | 412 | 431 | 449 | 468 | 487 | 506 | 524 | 543 | 562 | 581 | | |
| 21,490 | 125 | 143 | 162 | 181 | 200 | 218 | 237 | 256 | 275 | 293 | 312 | 331 | 350 | 368 | 387 | 406 | 425 | 443 | 462 | 481 | 500 | 518 | 537 | 556 | | |
| 23,140 | 93 | 111 | 128 | 146 | 163 | 181 | 198 | 216 | 233 | 251 | 268 | 286 | 303 | 321 | 338 | 356 | 373 | 391 | 408 | 426 | 443 | 461 | 478 | 496 | | |
| 24,780 | 70 | 88 | 105 | 123 | 140 | 158 | 175 | 193 | 210 | 228 | 245 | 263 | 280 | 298 | 315 | 333 | 350 | 368 | 385 | 403 | 420 | 438 | 455 | 473 | | |
| 26,440 | 47 | 65 | 82 | 100 | 117 | 135 | 152 | 170 | 187 | 205 | 222 | 240 | 257 | 275 | 292 | 310 | 327 | 345 | 362 | 380 | 397 | 415 | 432 | 450 | | |
| 28,090 | 22 | 39 | 55 | 71 | 87 | 104 | 120 | 136 | 152 | 169 | 185 | 201 | 217 | 234 | 250 | 266 | 282 | 299 | 315 | 331 | 347 | 364 | 380 | 396 | | |
| 29,720 | 1 | 17 | 34 | 50 | 66 | 82 | 99 | 115 | 131 | 147 | 164 | 180 | 196 | 212 | 229 | 245 | 261 | 277 | 294 | 310 | 326 | 342 | 359 | 375 | | |
| 31,360 | 0 | 0 | 12 | 28 | 45 | 61 | 77 | 93 | 110 | 126 | 142 | 158 | 175 | 191 | 207 | 223 | 240 | 256 | 272 | 288 | 305 | 321 | 337 | 353 | | |
| 33,010 | 0 | 0 | 0 | 7 | 23 | 39 | 56 | 72 | 88 | 104 | 121 | 137 | 153 | 169 | 186 | 202 | 218 | 234 | 251 | 267 | 283 | 299 | 316 | 332 | | |
| 34,690 | 0 | 0 | 0 | 0 | 1 | 18 | 34 | 50 | 66 | 83 | 99 | 115 | 131 | 148 | 164 | 180 | 196 | 213 | 229 | 245 | 261 | 278 | 294 | 310 | | |
| 36,330 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 29 | 45 | 61 | 78 | 94 | 110 | 126 | 143 | 159 | 175 | 191 | 208 | 224 | 240 | 256 | 273 | 289 | | |
| 37,970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 24 | 40 | 56 | 72 | 89 | 105 | 121 | 137 | 154 | 170 | 186 | 202 | 219 | 235 | 251 | 267 | | |
| 39,640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 18 | 35 | 51 | 67 | 83 | 100 | 116 | 132 | 148 | 165 | 181 | 197 | 213 | 230 | 246 | | |
| 41,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 30 | 46 | 62 | 78 | 95 | 111 | 127 | 143 | 160 | 176 | 192 | 208 | 225 | | |
| 42,930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 24 | 41 | 57 | 73 | 89 | 106 | 122 | 138 | 154 | 171 | 187 | 203 | | |
| 44,580 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 19 | 35 | 52 | 68 | 84 | 100 | 117 | 133 | 149 | 165 | 182 | | |
| 46,220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 30 | 47 | 63 | 79 | 95 | 112 | 128 | 144 | 160 | | |
| 47,870 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 25 | 41 | 57 | 74 | 90 | 106 | 122 | 139 | | |
| 49,550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 20 | 36 | 52 | 68 | 85 | 101 | 117 | | |
| 51,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 31 | 47 | 63 | 79 | 96 | | |
| 52,840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 25 | 42 | 58 | 74 | | |
| 54,490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 20 | 37 | 53 | |
| 56,130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 31 | |
| 57,810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | |
| 59,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

Homestead Credit Refund (for Homeowners) Table

| If line 8 is: | | and line 13 is at least: | | | | | | | | | | | | | | | | | | | | | | | |
|----------------|---------------|----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| at least | but less than | \$1,200 | 1,225 | 1,250 | 1,275 | 1,300 | 1,325 | 1,350 | 1,375 | 1,400 | 1,425 | 1,450 | 1,475 | 1,500 | 1,525 | 1,550 | 1,575 | 1,600 | 1,625 | 1,650 | 1,675 | 1,700 | 1,725 | 1,750 | 1,775 |
| but less than: | | your homestead credit refund is: | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 | \$1,650 | \$1,024 | 1,045 | 1,066 | 1,087 | 1,109 | 1,130 | 1,151 | 1,172 | 1,194 | 1,215 | 1,236 | 1,257 | 1,279 | 1,300 | 1,321 | 1,342 | 1,364 | 1,385 | 1,406 | 1,427 | 1,449 | 1,470 | 1,491 | 1,512 |
| 1,650 | 3,280 | 1,008 | 1,029 | 1,050 | 1,071 | 1,093 | 1,114 | 1,135 | 1,156 | 1,178 | 1,199 | 1,220 | 1,241 | 1,263 | 1,284 | 1,305 | 1,326 | 1,348 | 1,369 | 1,390 | 1,411 | 1,433 | 1,454 | 1,475 | 1,496 |
| 3,280 | 4,970 | 989 | 1,010 | 1,031 | 1,052 | 1,074 | 1,095 | 1,116 | 1,137 | 1,159 | 1,180 | 1,201 | 1,222 | 1,244 | 1,265 | 1,286 | 1,307 | 1,329 | 1,350 | 1,371 | 1,392 | 1,414 | 1,435 | 1,456 | 1,477 |
| 4,970 | 6,620 | 910 | 930 | 950 | 970 | 990 | 1,010 | 1,030 | 1,050 | 1,070 | 1,090 | 1,110 | 1,130 | 1,150 | 1,170 | 1,190 | 1,210 | 1,230 | 1,250 | 1,270 | 1,290 | 1,310 | 1,330 | 1,350 | 1,370 |
| 6,620 | 8,260 | 887 | 907 | 927 | 947 | 967 | 987 | 1,007 | 1,027 | 1,047 | 1,067 | 1,087 | 1,107 | 1,127 | 1,147 | 1,167 | 1,187 | 1,207 | 1,227 | 1,247 | 1,267 | 1,287 | 1,307 | 1,327 | 1,347 |
| 8,260 | 9,910 | 861 | 881 | 901 | 921 | 941 | 961 | 981 | 1,001 | 1,021 | 1,041 | 1,061 | 1,081 | 1,101 | 1,121 | 1,141 | 1,161 | 1,181 | 1,201 | 1,221 | 1,241 | 1,261 | 1,281 | 1,301 | 1,321 |
| 9,910 | 11,570 | 841 | 861 | 881 | 901 | 921 | 941 | 961 | 981 | 1,001 | 1,021 | 1,041 | 1,061 | 1,081 | 1,101 | 1,121 | 1,141 | 1,161 | 1,181 | 1,201 | 1,221 | 1,241 | 1,261 | 1,281 | 1,301 |
| 11,570 | 13,210 | 811 | 831 | 851 | 871 | 891 | 911 | 931 | 951 | 971 | 991 | 1,011 | 1,031 | 1,051 | 1,071 | 1,091 | 1,111 | 1,131 | 1,151 | 1,171 | 1,191 | 1,211 | 1,231 | 1,251 | 1,271 |
| 13,210 | 14,880 | 779 | 799 | 819 | 839 | 859 | 879 | 899 | 919 | 939 | 959 | 979 | 999 | 1,019 | 1,039 | 1,059 | 1,079 | 1,099 | 1,119 | 1,139 | 1,159 | 1,179 | 1,199 | 1,219 | 1,239 |
| 14,880 | 16,520 | 744 | 764 | 784 | 804 | 824 | 844 | 864 | 884 | 904 | 924 | 944 | 964 | 984 | 1,004 | 1,024 | 1,044 | 1,064 | 1,084 | 1,104 | 1,124 | 1,144 | 1,164 | 1,184 | 1,204 |
| 16,520 | 18,160 | 662 | 681 | 700 | 719 | 737 | 756 | 775 | 794 | 812 | 831 | 850 | 869 | 887 | 906 | 925 | 944 | 962 | 981 | 1,000 | 1,019 | 1,037 | 1,056 | 1,075 | 1,094 |
| 18,160 | 19,840 | 624 | 643 | 662 | 681 | 699 | 718 | 737 | 756 | 774 | 793 | 812 | 831 | 849 | 868 | 887 | 906 | 924 | 943 | 962 | 981 | 999 | 1,018 | 1,037 | 1,056 |
| 19,840 | 21,490 | 599 | 618 | 637 | 656 | 674 | 693 | 712 | 731 | 749 | 768 | 787 | 806 | 824 | 843 | 862 | 881 | 899 | 918 | 937 | 956 | 974 | 993 | 1,012 | 1,031 |
| 21,490 | 23,140 | 575 | 593 | 612 | 631 | 650 | 668 | 687 | 706 | 725 | 743 | 762 | 781 | 800 | 818 | 837 | 856 | 875 | 893 | 912 | 931 | 950 | 968 | 987 | 1,006 |
| 23,140 | 24,780 | 513 | 531 | 548 | 566 | 583 | 601 | 618 | 636 | 653 | 671 | 688 | 706 | 723 | 741 | 758 | 776 | 793 | 811 | 828 | 846 | 863 | 881 | 898 | 916 |
| 24,780 | 26,440 | 490 | 508 | 525 | 543 | 560 | 578 | 595 | 613 | 630 | 648 | 665 | 683 | 700 | 718 | 735 | 753 | 770 | 788 | 805 | 823 | 840 | 858 | 875 | 893 |
| 26,440 | 28,090 | 467 | 485 | 502 | 520 | 537 | 555 | 572 | 590 | 607 | 625 | 642 | 660 | 677 | 695 | 712 | 730 | 747 | 765 | 782 | 800 | 817 | 835 | 852 | 870 |
| 28,090 | 29,720 | 412 | 429 | 445 | 461 | 477 | 494 | 510 | 526 | 542 | 559 | 575 | 591 | 607 | 624 | 640 | 656 | 672 | 689 | 705 | 721 | 737 | 754 | 770 | 786 |
| 29,720 | 31,360 | 391 | 407 | 424 | 440 | 456 | 472 | 489 | 505 | 521 | 537 | 554 | 570 | 586 | 602 | 619 | 635 | 651 | 667 | 684 | 700 | 716 | 732 | 749 | 765 |
| 31,360 | 33,010 | 370 | 386 | 402 | 418 | 435 | 451 | 467 | 483 | 500 | 516 | 532 | 548 | 565 | 581 | 597 | 613 | 630 | 646 | 662 | 678 | 695 | 711 | 727 | 743 |
| 33,010 | 34,690 | 348 | 364 | 381 | 397 | 413 | 429 | 446 | 462 | 478 | 494 | 511 | 527 | 543 | 559 | 576 | 592 | 608 | 624 | 641 | 657 | 673 | 689 | 706 | 722 |
| 34,690 | 36,330 | 326 | 343 | 359 | 375 | 391 | 408 | 424 | 440 | 456 | 473 | 489 | 505 | 521 | 538 | 554 | 570 | 586 | 603 | 619 | 635 | 651 | 668 | 684 | 700 |
| 36,330 | 37,970 | 305 | 321 | 338 | 354 | 370 | 386 | 403 | 419 | 435 | 451 | 468 | 484 | 500 | 516 | 533 | 549 | 565 | 581 | 598 | 614 | 630 | 646 | 663 | 679 |
| 37,970 | 39,640 | 284 | 300 | 316 | 332 | 349 | 365 | 381 | 397 | 414 | 430 | 446 | 462 | 479 | 495 | 511 | 527 | 544 | 560 | 576 | 592 | 609 | 625 | 641 | 657 |
| 39,640 | 41,280 | 262 | 278 | 295 | 311 | 327 | 343 | 360 | 376 | 392 | 408 | 425 | 441 | 457 | 473 | 490 | 506 | 522 | 538 | 555 | 571 | 587 | 603 | 620 | 636 |
| 41,280 | 42,930 | 241 | 257 | 273 | 290 | 306 | 322 | 338 | 355 | 371 | 387 | 403 | 420 | 436 | 452 | 468 | 485 | 501 | 517 | 533 | 550 | 566 | 582 | 598 | 615 |
| 42,930 | 44,580 | 219 | 236 | 252 | 268 | 284 | 301 | 317 | 333 | 349 | 366 | 382 | 398 | 414 | 431 | 447 | 463 | 479 | 496 | 512 | 528 | 544 | 561 | 577 | 593 |
| 44,580 | 46,220 | 198 | 214 | 230 | 247 | 263 | 279 | 295 | 312 | 328 | 344 | 360 | 377 | 393 | 409 | 425 | 442 | 458 | 474 | 490 | 507 | 523 | 539 | 555 | 572 |
| 46,220 | 47,870 | 177 | 193 | 209 | 225 | 242 | 258 | 274 | 290 | 307 | 323 | 339 | 355 | 372 | 388 | 404 | 420 | 437 | 453 | 469 | 485 | 502 | 518 | 534 | 550 |
| 47,870 | 49,550 | 155 | 171 | 187 | 204 | 220 | 236 | 252 | 269 | 285 | 301 | 317 | 334 | 350 | 366 | 382 | 399 | 415 | 431 | 447 | 464 | 480 | 496 | 512 | 529 |
| 49,550 | 51,200 | 133 | 150 | 166 | 182 | 198 | 215 | 231 | 247 | 263 | 280 | 296 | 312 | 328 | 345 | 361 | 377 | 393 | 410 | 426 | 442 | 458 | 475 | 491 | 507 |
| 51,200 | 52,840 | 112 | 128 | 144 | 161 | 177 | 193 | 209 | 226 | 242 | 258 | 274 | 291 | 307 | 323 | 339 | 356 | 372 | 388 | 404 | 421 | 437 | 453 | 469 | 486 |
| 52,840 | 54,490 | 90 | 107 | 123 | 139 | 155 | 172 | 188 | 204 | 220 | 237 | 253 | 269 | 285 | 302 | 318 | 334 | 350 | 367 | 383 | 399 | 415 | 432 | 448 | 464 |
| 54,490 | 56,130 | 69 | 85 | 102 | 118 | 134 | 150 | 167 | 183 | 199 | 215 | 232 | 248 | 264 | 280 | 297 | 313 | 329 | 345 | 362 | 378 | 394 | 410 | 427 | 443 |
| 56,130 | 57,810 | 48 | 64 | 80 | 96 | 113 | 129 | 145 | 161 | 178 | 194 | 210 | 226 | 243 | 259 | 275 | 291 | 308 | 324 | 340 | 356 | 373 | 389 | 405 | 421 |
| 57,810 | 59,450 | 24 | 39 | 54 | 69 | 84 | 99 | 114 | 129 | 144 | 159 | 174 | 189 | 204 | 219 | 234 | 249 | 264 | 279 | 294 | 309 | 324 | 339 | 354 | 369 |
| 59,450 | 61,100 | 4 | 19 | 34 | 49 | 64 | 79 | 94 | 109 | 124 | 139 | 154 | 169 | 184 | 199 | 214 | 229 | 244 | 259 | 274 | 289 | 304 | 319 | 334 | 349 |
| 61,100 | 62,740 | 0 | 0 | 14 | 29 | 44 | 59 | 74 | 89 | 104 | 119 | 134 | 149 | 164 | 179 | 194 | 209 | 224 | 239 | 254 | 269 | 284 | 299 | 314 | 329 |
| 62,740 | 64,390 | 0 | 0 | 0 | 10 | 25 | 40 | 55 | 70 | 85 | 100 | 115 | 130 | 145 | 160 | 175 | 190 | 205 | 220 | 235 | 250 | 265 | 280 | 295 | 310 |
| 64,390 | 66,070 | 0 | 0 | 0 | 0 | 5 | 20 | 35 | 50 | 65 | 80 | 95 | 110 | 125 | 140 | 155 | 170 | 185 | 200 | 215 | 230 | 245 | 260 | 275 | 290 |
| 66,070 | 67,710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 20 | 35 | 50 | 65 | 80 | 95 | 110 | 125 | 140 | 155 | 170 | 185 | 200 | 215 | 230 |
| 67,710 | 69,360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 29 | 44 | 59 | 74 | 89 | 104 | 119 | 134 | 149 | 164 | 179 | 194 | 209 | |
| 69,360 | 71,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 23 | 38 | 53 | 68 | 83 | 98 | 113 | 128 | 143 | 158 | 173 | 188 |

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

| If line 8 is: at least | and line 13 is at least: | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|--|
| | \$1,200 | 1,225 | 1,250 | 1,275 | 1,300 | 1,325 | 1,350 | 1,375 | 1,400 | 1,425 | 1,450 | 1,475 | 1,500 | 1,525 | 1,550 | 1,575 | 1,600 | 1,625 | 1,650 | 1,675 | 1,700 | 1,725 | 1,750 | 1,775 | 1,800 | | |
| \$71,000 | \$72,650 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 72,650 | 74,330 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 74,330 | 75,980 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 75,980 | 77,620 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 77,620 | 79,270 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 79,270 | 80,910 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 80,910 | & up | | | | | | | | | | | | | | | | | | | | | | | | | | |

| If line 8 is: at least | and line 13 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 | 2,100 | 2,125 | 2,150 | 2,175 | 2,200 | 2,225 | 2,250 | 2,275 | 2,300 | 2,325 | 2,350 | 2,375 | 2,400 | | |
| \$0 | \$1,534 | 1,555 | 1,576 | 1,597 | 1,619 | 1,640 | 1,661 | 1,682 | 1,704 | 1,725 | 1,746 | 1,767 | 1,789 | 1,810 | 1,831 | 1,852 | 1,874 | 1,895 | 1,916 | 1,937 | 1,959 | 1,980 | 2,001 | 2,022 | | | |
| 1,650 | 3,280 | 1,539 | 1,560 | 1,581 | 1,603 | 1,624 | 1,645 | 1,666 | 1,688 | 1,709 | 1,730 | 1,751 | 1,773 | 1,794 | 1,815 | 1,836 | 1,858 | 1,879 | 1,900 | 1,921 | 1,943 | 1,964 | 1,985 | 2,006 | | | |
| 3,280 | 4,970 | 1,499 | 1,520 | 1,541 | 1,562 | 1,584 | 1,605 | 1,626 | 1,647 | 1,669 | 1,690 | 1,711 | 1,732 | 1,754 | 1,775 | 1,796 | 1,817 | 1,839 | 1,860 | 1,881 | 1,902 | 1,924 | 1,945 | 1,966 | 1,987 | | |
| 4,970 | 6,620 | 1,390 | 1,410 | 1,430 | 1,450 | 1,470 | 1,490 | 1,510 | 1,530 | 1,550 | 1,570 | 1,590 | 1,610 | 1,630 | 1,650 | 1,670 | 1,690 | 1,710 | 1,730 | 1,750 | 1,770 | 1,790 | 1,810 | 1,830 | 1,850 | | |
| 6,620 | 8,260 | 1,367 | 1,387 | 1,407 | 1,427 | 1,447 | 1,467 | 1,487 | 1,507 | 1,527 | 1,547 | 1,567 | 1,587 | 1,607 | 1,627 | 1,647 | 1,667 | 1,687 | 1,707 | 1,727 | 1,747 | 1,767 | 1,787 | 1,807 | 1,827 | | |
| 8,260 | 9,910 | 1,341 | 1,361 | 1,381 | 1,401 | 1,421 | 1,441 | 1,461 | 1,481 | 1,501 | 1,521 | 1,541 | 1,561 | 1,581 | 1,601 | 1,621 | 1,641 | 1,661 | 1,681 | 1,701 | 1,721 | 1,741 | 1,761 | 1,781 | 1,801 | | |
| 9,910 | 11,570 | 1,291 | 1,311 | 1,331 | 1,351 | 1,371 | 1,391 | 1,411 | 1,431 | 1,451 | 1,471 | 1,491 | 1,511 | 1,531 | 1,551 | 1,571 | 1,591 | 1,611 | 1,631 | 1,651 | 1,671 | 1,691 | 1,711 | 1,731 | 1,751 | | |
| 13,210 | 14,880 | 1,259 | 1,279 | 1,299 | 1,319 | 1,339 | 1,359 | 1,379 | 1,399 | 1,419 | 1,439 | 1,459 | 1,479 | 1,499 | 1,519 | 1,539 | 1,559 | 1,579 | 1,599 | 1,619 | 1,639 | 1,659 | 1,679 | 1,699 | 1,719 | | |
| 14,880 | 16,520 | 1,224 | 1,244 | 1,264 | 1,284 | 1,304 | 1,324 | 1,344 | 1,364 | 1,384 | 1,404 | 1,424 | 1,444 | 1,464 | 1,484 | 1,504 | 1,524 | 1,544 | 1,564 | 1,584 | 1,604 | 1,624 | 1,644 | 1,664 | 1,684 | | |
| 16,520 | 18,160 | 1,112 | 1,131 | 1,150 | 1,169 | 1,187 | 1,206 | 1,225 | 1,244 | 1,262 | 1,281 | 1,300 | 1,319 | 1,337 | 1,356 | 1,375 | 1,394 | 1,412 | 1,431 | 1,450 | 1,469 | 1,487 | 1,506 | 1,525 | 1,544 | | |
| 18,160 | 19,840 | 1,074 | 1,093 | 1,112 | 1,131 | 1,149 | 1,168 | 1,187 | 1,206 | 1,224 | 1,243 | 1,262 | 1,281 | 1,299 | 1,318 | 1,337 | 1,356 | 1,374 | 1,393 | 1,412 | 1,431 | 1,449 | 1,468 | 1,487 | 1,506 | | |
| 19,840 | 21,490 | 1,049 | 1,068 | 1,087 | 1,106 | 1,124 | 1,143 | 1,162 | 1,181 | 1,199 | 1,218 | 1,237 | 1,256 | 1,274 | 1,293 | 1,312 | 1,331 | 1,349 | 1,368 | 1,387 | 1,406 | 1,424 | 1,443 | 1,462 | 1,481 | | |
| 21,490 | 23,140 | 1,025 | 1,043 | 1,062 | 1,081 | 1,100 | 1,118 | 1,137 | 1,156 | 1,175 | 1,193 | 1,212 | 1,231 | 1,250 | 1,268 | 1,287 | 1,306 | 1,325 | 1,343 | 1,362 | 1,381 | 1,400 | 1,418 | 1,437 | 1,456 | | |
| 23,140 | 24,780 | 933 | 951 | 968 | 986 | 1,003 | 1,021 | 1,038 | 1,056 | 1,073 | 1,091 | 1,108 | 1,126 | 1,143 | 1,161 | 1,178 | 1,196 | 1,213 | 1,231 | 1,248 | 1,266 | 1,283 | 1,301 | 1,318 | 1,336 | | |
| 24,780 | 26,440 | 910 | 928 | 945 | 963 | 980 | 998 | 1,015 | 1,033 | 1,050 | 1,068 | 1,085 | 1,103 | 1,120 | 1,138 | 1,155 | 1,173 | 1,190 | 1,208 | 1,225 | 1,243 | 1,260 | 1,278 | 1,295 | 1,313 | | |
| 26,440 | 28,090 | 887 | 905 | 922 | 940 | 957 | 975 | 992 | 1,010 | 1,027 | 1,045 | 1,062 | 1,080 | 1,097 | 1,115 | 1,132 | 1,150 | 1,167 | 1,185 | 1,202 | 1,220 | 1,237 | 1,255 | 1,272 | 1,290 | | |
| 28,090 | 29,720 | 802 | 819 | 835 | 851 | 867 | 884 | 900 | 916 | 932 | 949 | 965 | 981 | 997 | 1,014 | 1,030 | 1,046 | 1,062 | 1,079 | 1,095 | 1,111 | 1,127 | 1,144 | 1,160 | 1,176 | | |
| 29,720 | 31,360 | 781 | 797 | 814 | 830 | 846 | 862 | 879 | 895 | 911 | 927 | 944 | 960 | 976 | 992 | 1,009 | 1,025 | 1,041 | 1,057 | 1,074 | 1,090 | 1,106 | 1,122 | 1,139 | 1,155 | | |
| 31,360 | 33,010 | 760 | 776 | 792 | 808 | 825 | 841 | 857 | 873 | 890 | 906 | 922 | 938 | 955 | 971 | 987 | 1,003 | 1,020 | 1,036 | 1,052 | 1,068 | 1,085 | 1,101 | 1,117 | 1,133 | | |
| 33,010 | 34,690 | 738 | 754 | 771 | 787 | 803 | 819 | 836 | 852 | 868 | 884 | 901 | 917 | 933 | 949 | 966 | 982 | 998 | 1,014 | 1,031 | 1,047 | 1,063 | 1,079 | 1,096 | 1,112 | | |
| 34,690 | 36,330 | 716 | 733 | 749 | 765 | 781 | 798 | 814 | 830 | 846 | 863 | 879 | 895 | 911 | 928 | 944 | 960 | 976 | 993 | 1,009 | 1,025 | 1,041 | 1,058 | 1,074 | 1,090 | | |
| 36,330 | 37,970 | 695 | 711 | 728 | 744 | 760 | 776 | 793 | 809 | 825 | 841 | 858 | 874 | 890 | 906 | 923 | 939 | 955 | 971 | 988 | 1,004 | 1,020 | 1,036 | 1,053 | 1,069 | | |
| 37,970 | 39,640 | 674 | 690 | 706 | 722 | 739 | 755 | 771 | 787 | 804 | 820 | 836 | 852 | 869 | 885 | 901 | 917 | 934 | 950 | 966 | 982 | 999 | 1,015 | 1,031 | 1,047 | | |
| 39,640 | 41,280 | 652 | 668 | 685 | 701 | 717 | 733 | 750 | 766 | 782 | 798 | 815 | 831 | 847 | 863 | 880 | 896 | 912 | 928 | 945 | 961 | 977 | 993 | 1,010 | 1,026 | | |
| 41,280 | 42,930 | 631 | 647 | 663 | 680 | 696 | 712 | 728 | 745 | 761 | 777 | 793 | 810 | 826 | 842 | 858 | 875 | 891 | 907 | 923 | 940 | 956 | 972 | 988 | 1,005 | | |
| 42,930 | 44,580 | 609 | 626 | 642 | 658 | 674 | 691 | 707 | 723 | 739 | 756 | 772 | 788 | 804 | 821 | 837 | 853 | 869 | 886 | 902 | 918 | 934 | 951 | 967 | 983 | | |
| 44,580 | 46,220 | 588 | 604 | 620 | 637 | 653 | 669 | 685 | 702 | 718 | 734 | 750 | 767 | 783 | 799 | 815 | 832 | 848 | 864 | 880 | 897 | 913 | 929 | 945 | 962 | | |

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

| if line 8 is: | | and line 13 is at least: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|----------|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|--------|------|--|--|--|
| at | but less | 2,400 | 2,425 | 2,450 | 2,475 | 2,500 | 2,525 | 2,550 | 2,575 | 2,600 | 2,625 | 2,650 | 2,675 | 2,700 | 2,725 | 2,750 | 2,775 | 2,800 | 2,825 | 2,850 | 2,875 | 2,900 | 2,925 | 2,950 | 2,975 | 3,000 | least | than | | | |
| \$0 | \$1,650 | \$2,044 | 2,065 | 2,086 | 2,107 | 2,129 | 2,150 | 2,171 | 2,192 | 2,214 | 2,235 | 2,256 | 2,277 | 2,299 | 2,320 | 2,341 | 2,362 | 2,384 | 2,405 | 2,426 | 2,447 | 2,469 | 2,490 | 2,511 | 2,532 | \$1,650 | 3,280 | | | | |
| 1,650 | 3,280 | 2,028 | 2,049 | 2,070 | 2,091 | 2,113 | 2,134 | 2,155 | 2,176 | 2,198 | 2,219 | 2,240 | 2,261 | 2,283 | 2,304 | 2,325 | 2,346 | 2,368 | 2,389 | 2,410 | 2,431 | 2,453 | 2,474 | 2,495 | 2,516 | 3,280 | 4,970 | | | | |
| 4,970 | 6,620 | 1,870 | 1,890 | 1,910 | 1,930 | 1,950 | 1,970 | 1,990 | 2,010 | 2,030 | 2,050 | 2,070 | 2,090 | 2,110 | 2,130 | 2,150 | 2,170 | 2,190 | 2,210 | 2,230 | 2,250 | 2,270 | 2,290 | 2,310 | 2,330 | 4,970 | 6,620 | | | | |
| 6,620 | 8,260 | 1,847 | 1,867 | 1,887 | 1,907 | 1,927 | 1,947 | 1,967 | 1,987 | 2,007 | 2,027 | 2,047 | 2,067 | 2,087 | 2,107 | 2,127 | 2,147 | 2,167 | 2,187 | 2,207 | 2,227 | 2,247 | 2,267 | 2,287 | 2,307 | 6,620 | 8,260 | | | | |
| 8,260 | 9,910 | 1,821 | 1,841 | 1,861 | 1,881 | 1,901 | 1,921 | 1,941 | 1,961 | 1,981 | 2,001 | 2,021 | 2,041 | 2,061 | 2,081 | 2,101 | 2,121 | 2,141 | 2,161 | 2,181 | 2,201 | 2,221 | 2,241 | 2,261 | 2,281 | 8,260 | 9,910 | | | | |
| 9,910 | 11,570 | 1,801 | 1,821 | 1,841 | 1,861 | 1,881 | 1,901 | 1,921 | 1,941 | 1,961 | 1,981 | 2,001 | 2,021 | 2,041 | 2,061 | 2,081 | 2,101 | 2,121 | 2,141 | 2,161 | 2,181 | 2,201 | 2,221 | 2,241 | 2,261 | 9,910 | 11,570 | | | | |
| 11,570 | 13,210 | 1,771 | 1,791 | 1,811 | 1,831 | 1,851 | 1,871 | 1,891 | 1,911 | 1,931 | 1,951 | 1,971 | 1,991 | 2,011 | 2,031 | 2,051 | 2,071 | 2,091 | 2,111 | 2,131 | 2,151 | 2,171 | 2,191 | 2,211 | 2,231 | 11,570 | 13,210 | | | | |
| 13,210 | 14,880 | 1,739 | 1,759 | 1,779 | 1,799 | 1,819 | 1,839 | 1,859 | 1,879 | 1,899 | 1,919 | 1,939 | 1,959 | 1,979 | 1,999 | 2,019 | 2,039 | 2,059 | 2,079 | 2,099 | 2,119 | 2,139 | 2,159 | 2,179 | 2,199 | 13,210 | 14,880 | | | | |
| 14,880 | 16,520 | 1,704 | 1,724 | 1,744 | 1,764 | 1,784 | 1,804 | 1,824 | 1,844 | 1,864 | 1,884 | 1,904 | 1,924 | 1,944 | 1,964 | 1,984 | 2,004 | 2,024 | 2,044 | 2,064 | 2,084 | 2,104 | 2,124 | 2,144 | 2,164 | 14,880 | 16,520 | | | | |
| 16,520 | 18,160 | 1,562 | 1,581 | 1,600 | 1,619 | 1,637 | 1,656 | 1,675 | 1,694 | 1,712 | 1,731 | 1,750 | 1,769 | 1,787 | 1,806 | 1,825 | 1,844 | 1,862 | 1,881 | 1,900 | 1,919 | 1,937 | 1,956 | 1,975 | 1,994 | 16,520 | 18,160 | | | | |
| 18,160 | 19,840 | 1,524 | 1,543 | 1,562 | 1,581 | 1,599 | 1,618 | 1,637 | 1,656 | 1,674 | 1,693 | 1,712 | 1,731 | 1,749 | 1,768 | 1,787 | 1,806 | 1,824 | 1,843 | 1,862 | 1,881 | 1,899 | 1,918 | 1,937 | 1,956 | 18,160 | 19,840 | | | | |
| 19,840 | 21,490 | 1,499 | 1,518 | 1,537 | 1,556 | 1,574 | 1,593 | 1,612 | 1,631 | 1,649 | 1,668 | 1,687 | 1,706 | 1,724 | 1,743 | 1,762 | 1,781 | 1,799 | 1,818 | 1,837 | 1,856 | 1,874 | 1,893 | 1,912 | 1,931 | 19,840 | 21,490 | | | | |
| 21,490 | 23,140 | 1,475 | 1,493 | 1,512 | 1,531 | 1,550 | 1,568 | 1,587 | 1,606 | 1,625 | 1,643 | 1,662 | 1,681 | 1,700 | 1,718 | 1,737 | 1,756 | 1,775 | 1,793 | 1,812 | 1,831 | 1,850 | 1,868 | 1,887 | 1,906 | 21,490 | 23,140 | | | | |
| 23,140 | 24,780 | 1,353 | 1,371 | 1,388 | 1,406 | 1,423 | 1,441 | 1,458 | 1,476 | 1,493 | 1,511 | 1,528 | 1,546 | 1,563 | 1,581 | 1,598 | 1,616 | 1,633 | 1,651 | 1,668 | 1,686 | 1,703 | 1,721 | 1,738 | 1,756 | 23,140 | 24,780 | | | | |
| 24,780 | 26,440 | 1,330 | 1,348 | 1,365 | 1,383 | 1,400 | 1,418 | 1,435 | 1,453 | 1,470 | 1,488 | 1,505 | 1,523 | 1,540 | 1,558 | 1,575 | 1,593 | 1,610 | 1,628 | 1,645 | 1,663 | 1,680 | 1,698 | 1,715 | 1,733 | 24,780 | 26,440 | | | | |
| 26,440 | 28,090 | 1,307 | 1,325 | 1,342 | 1,360 | 1,377 | 1,395 | 1,412 | 1,430 | 1,447 | 1,465 | 1,482 | 1,500 | 1,517 | 1,535 | 1,552 | 1,570 | 1,587 | 1,605 | 1,622 | 1,640 | 1,657 | 1,675 | 1,692 | 1,710 | 26,440 | 28,090 | | | | |
| 28,090 | 29,720 | 1,192 | 1,209 | 1,225 | 1,241 | 1,257 | 1,274 | 1,290 | 1,306 | 1,322 | 1,339 | 1,355 | 1,371 | 1,387 | 1,404 | 1,420 | 1,436 | 1,452 | 1,469 | 1,485 | 1,501 | 1,517 | 1,534 | 1,550 | 1,566 | 28,090 | 29,720 | | | | |
| 29,720 | 31,360 | 1,171 | 1,187 | 1,204 | 1,220 | 1,236 | 1,252 | 1,269 | 1,285 | 1,301 | 1,317 | 1,334 | 1,350 | 1,366 | 1,382 | 1,399 | 1,415 | 1,431 | 1,447 | 1,464 | 1,480 | 1,496 | 1,512 | 1,529 | 1,545 | 29,720 | 31,360 | | | | |
| 31,360 | 33,010 | 1,150 | 1,166 | 1,182 | 1,198 | 1,215 | 1,231 | 1,247 | 1,263 | 1,280 | 1,296 | 1,312 | 1,328 | 1,345 | 1,361 | 1,377 | 1,393 | 1,410 | 1,426 | 1,442 | 1,458 | 1,475 | 1,491 | 1,507 | 1,523 | 31,360 | 33,010 | | | | |
| 33,010 | 34,690 | 1,128 | 1,144 | 1,161 | 1,177 | 1,193 | 1,209 | 1,226 | 1,242 | 1,258 | 1,274 | 1,291 | 1,307 | 1,323 | 1,339 | 1,356 | 1,372 | 1,388 | 1,404 | 1,421 | 1,437 | 1,453 | 1,469 | 1,486 | 1,502 | 33,010 | 34,690 | | | | |
| 34,690 | 36,330 | 1,106 | 1,123 | 1,139 | 1,155 | 1,171 | 1,188 | 1,204 | 1,220 | 1,236 | 1,253 | 1,269 | 1,285 | 1,301 | 1,318 | 1,334 | 1,350 | 1,366 | 1,383 | 1,399 | 1,415 | 1,431 | 1,448 | 1,464 | 1,480 | 34,690 | 36,330 | | | | |
| 36,330 | 37,970 | 1,085 | 1,101 | 1,118 | 1,134 | 1,150 | 1,166 | 1,183 | 1,199 | 1,215 | 1,231 | 1,248 | 1,264 | 1,280 | 1,296 | 1,313 | 1,329 | 1,345 | 1,361 | 1,378 | 1,394 | 1,410 | 1,426 | 1,443 | 1,459 | 36,330 | 37,970 | | | | |
| 37,970 | 39,640 | 1,064 | 1,080 | 1,096 | 1,112 | 1,129 | 1,145 | 1,161 | 1,177 | 1,194 | 1,210 | 1,226 | 1,242 | 1,259 | 1,275 | 1,291 | 1,307 | 1,324 | 1,340 | 1,356 | 1,372 | 1,389 | 1,405 | 1,421 | 1,437 | 37,970 | 39,640 | | | | |
| 39,640 | 41,280 | 1,042 | 1,058 | 1,075 | 1,091 | 1,107 | 1,123 | 1,140 | 1,156 | 1,172 | 1,188 | 1,205 | 1,221 | 1,237 | 1,253 | 1,270 | 1,286 | 1,302 | 1,318 | 1,335 | 1,351 | 1,367 | 1,383 | 1,400 | 1,416 | 39,640 | 41,280 | | | | |
| 41,280 | 42,930 | 1,021 | 1,037 | 1,053 | 1,070 | 1,086 | 1,102 | 1,118 | 1,135 | 1,151 | 1,167 | 1,183 | 1,200 | 1,216 | 1,232 | 1,248 | 1,265 | 1,281 | 1,297 | 1,313 | 1,330 | 1,346 | 1,362 | 1,378 | 1,395 | 41,280 | 42,930 | | | | |
| 42,930 | 44,580 | 999 | 1,016 | 1,032 | 1,048 | 1,064 | 1,081 | 1,097 | 1,113 | 1,129 | 1,146 | 1,162 | 1,178 | 1,194 | 1,211 | 1,227 | 1,243 | 1,259 | 1,276 | 1,292 | 1,308 | 1,324 | 1,341 | 1,357 | 1,373 | 42,930 | 44,580 | | | | |
| 44,580 | 46,220 | 978 | 994 | 1,010 | 1,027 | 1,043 | 1,059 | 1,075 | 1,092 | 1,108 | 1,124 | 1,140 | 1,157 | 1,173 | 1,189 | 1,205 | 1,222 | 1,238 | 1,254 | 1,270 | 1,287 | 1,303 | 1,319 | 1,335 | 1,352 | 44,580 | 46,220 | | | | |
| 46,220 | 47,870 | 957 | 973 | 989 | 1,005 | 1,022 | 1,038 | 1,054 | 1,070 | 1,087 | 1,103 | 1,119 | 1,135 | 1,152 | 1,168 | 1,184 | 1,200 | 1,217 | 1,233 | 1,249 | 1,265 | 1,282 | 1,298 | 1,314 | 1,330 | 46,220 | 47,870 | | | | |
| 47,870 | 49,550 | 935 | 951 | 967 | 984 | 1,000 | 1,016 | 1,032 | 1,049 | 1,065 | 1,081 | 1,097 | 1,114 | 1,130 | 1,146 | 1,162 | 1,179 | 1,195 | 1,211 | 1,227 | 1,244 | 1,260 | 1,276 | 1,292 | 1,309 | 47,870 | 49,550 | | | | |
| 49,550 | 51,200 | 913 | 930 | 946 | 962 | 978 | 995 | 1,011 | 1,027 | 1,043 | 1,060 | 1,076 | 1,092 | 1,108 | 1,125 | 1,141 | 1,157 | 1,173 | 1,190 | 1,206 | 1,222 | 1,238 | 1,255 | 1,271 | 1,287 | 49,550 | 51,200 | | | | |
| 51,200 | 52,840 | 892 | 908 | 924 | 941 | 957 | 973 | 989 | 1,006 | 1,022 | 1,038 | 1,054 | 1,071 | 1,087 | 1,103 | 1,119 | 1,136 | 1,152 | 1,168 | 1,184 | 1,201 | 1,217 | 1,233 | 1,249 | 1,266 | 51,200 | 52,840 | | | | |
| 52,840 | 54,490 | 870 | 887 | 903 | 919 | 935 | 952 | 968 | 984 | 1,000 | 1,017 | 1,033 | 1,049 | 1,065 | 1,082 | 1,098 | 1,114 | 1,130 | 1,147 | 1,163 | 1,179 | 1,195 | 1,212 | 1,228 | 1,244 | 52,840 | 54,490 | | | | |
| 54,490 | 56,130 | 849 | 865 | 882 | 898 | 914 | 930 | 947 | 963 | 979 | 995 | 1,012 | 1,028 | 1,044 | 1,060 | 1,077 | 1,093 | 1,109 | 1,125 | 1,142 | 1,158 | 1,174 | 1,190 | 1,207 | 1,223 | 54,490 | 56,130 | | | | |
| 56,130 | 57,810 | 828 | 844 | 860 | 876 | 893 | 909 | 925 | 941 | 958 | 974 | 990 | 1,006 | 1,023 | 1,039 | 1,055 | 1,071 | 1,088 | 1,104 | 1,120 | 1,136 | 1,153 | 1,169 | 1,185 | 1,201 | 56,130 | 57,810 | | | | |
| 57,810 | 59,450 | 744 | 759 | 774 | 789 | 804 | 819 | 834 | 849 | 864 | 879 | 894 | 909 | 924 | 939 | 954 | 969 | 984 | 999 | 1,014 | 1,029 | 1,044 | 1,059 | 1,074 | 1,089 | 57,810 | 59,450 | | | | |
| 59,450 | 61,100 | 724 | 739 | 754 | 769 | 784 | 799 | 814 | 829 | 844 | 859 | 874 | 889 | 904 | 919 | 934 | 949 | 964 | 979 | 994 | 1,009 | 1,024 | 1,039 | 1,054 | 1,069 | 59,450 | 61,100 | | | | |
| 61,100 | 62,740 | 704 | 719 | 734 | 749 | 764 | 779 | 794 | 809 | 824 | 839 | 854 | 869 | 884 | 899 | 914 | 929 | 944 | 959 | 974 | 989 | 1,004 | 1,019 | 1,034 | 1,049 | 61,100 | 62,740 | | | | |
| 62,740 | 64,390 | 685 | 700 | 715 | 730 | 745 | 760 | 775 | 790 | 805 | 820 | 835 | 850 | 865 | 880 | 895 | 910 | 925 | 940 | 955 | 970 | 985 | 1,000 | 1,015 | 1,030 | 62,740 | 64,390 | | | | |
| 64,390 | 66,070 | 665 | 680 | 695 | 710 | 725 | 740 | 755 | 770 | 785 | 800 | 815 | 830 | 845 | 860 | 875 | 890 | 905 | 920 | 935 | 950 | 965 | 980 | 995 | 1,010 | 64,390 | 66,070 | | | | |
| 66,070 | 67,710 | 605 | 620 | 635 | 650 | 665 | 680 | 695 | 710 | 725 | 740 | 755 | 770 | 785 | 800 | 815 | 830 | 845 | 860 | 875 | 890 | 905 | 920 | 935 | 950 | 66,070 | 67,710 | | | | |
| 67,710 | 69,360 | 584 | 599 | 614 | 629 | 644 | 659 | 674 | 689 | 704 | 719 | 734 | 749 | 764 | 779 | 794 | 809 | 824 | 839 | 854 | 869 | 884 | 899 | 914 | 929 | 67,710 | 69,360 | | | | |
| 69,360 | 71,000 | 563 | 578 | 593 | 608 | 623 | 638 | 653 | 668 | 683 | 698 | 713 | 728 | 743 | 758 | 773 | 788 | 803 | 818 | 833 | 848 | 863 | 878 | 893 | 908 | 69,360 | 71,000 | | | | |

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

| If line 8 is: | and line 13 is at least: | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| | \$2,400 | 2,425 | 2,450 | 2,475 | 2,500 | 2,525 | 2,550 | 2,575 | 2,600 | 2,625 | 2,650 | 2,675 | 2,700 | 2,725 | 2,750 | 2,775 | 2,800 | 2,825 | 2,850 | 2,875 | 2,900 | 2,925 | 2,950 | 2,975 | |
| at least | \$2,400 | 2,425 | 2,450 | 2,475 | 2,500 | 2,525 | 2,550 | 2,575 | 2,600 | 2,625 | 2,650 | 2,675 | 2,700 | 2,725 | 2,750 | 2,775 | 2,800 | 2,825 | 2,850 | 2,875 | 2,900 | 2,925 | 2,950 | 2,975 | |
| but less than: | \$2,425 | 2,450 | 2,475 | 2,500 | 2,525 | 2,550 | 2,575 | 2,600 | 2,625 | 2,650 | 2,675 | 2,700 | 2,725 | 2,750 | 2,775 | 2,800 | 2,825 | 2,850 | 2,875 | 2,900 | 2,925 | 2,950 | 2,975 | 3,000 | |
| your homestead credit refund is: | \$543 | 558 | 573 | 588 | 603 | 618 | 633 | 648 | 663 | 678 | 693 | 708 | 723 | 738 | 753 | 768 | 783 | 798 | 813 | 828 | 843 | 858 | 873 | 888 | |
| \$71,000 | \$72,650 | 522 | 537 | 552 | 567 | 582 | 597 | 612 | 627 | 642 | 657 | 672 | 687 | 702 | 717 | 732 | 747 | 762 | 777 | 792 | 807 | 822 | 837 | 852 | 867 |
| 72,650 | 74,330 | 455 | 470 | 485 | 500 | 515 | 530 | 545 | 560 | 575 | 590 | 605 | 620 | 635 | 650 | 665 | 680 | 695 | 710 | 725 | 740 | 755 | 770 | 785 | 800 |
| 74,330 | 75,980 | 434 | 449 | 464 | 479 | 494 | 509 | 524 | 539 | 554 | 569 | 584 | 599 | 614 | 629 | 644 | 659 | 674 | 689 | 704 | 719 | 734 | 749 | 764 | 779 |
| 75,980 | 77,620 | 412 | 427 | 442 | 457 | 472 | 487 | 502 | 517 | 532 | 547 | 562 | 577 | 592 | 607 | 622 | 637 | 652 | 667 | 682 | 697 | 712 | 727 | 742 | 757 |
| 77,620 | 79,270 | 390 | 405 | 420 | 435 | 450 | 465 | 480 | 495 | 510 | 525 | 540 | 555 | 570 | 585 | 600 | 615 | 630 | 645 | 660 | 675 | 690 | 705 | 720 | 735 |
| 79,270 | 80,910 | 368 | 383 | 398 | 413 | 428 | 443 | 458 | 473 | 488 | 503 | 518 | 533 | 548 | 563 | 578 | 593 | 608 | 623 | 638 | 653 | 668 | 683 | 698 | 713 |
| 80,910 | 82,590 | 296 | 311 | 326 | 341 | 356 | 371 | 386 | 401 | 416 | 431 | 446 | 461 | 476 | 491 | 506 | 521 | 536 | 551 | 566 | 581 | 596 | 611 | 626 | 641 |
| 82,590 | 84,240 | 274 | 289 | 304 | 319 | 334 | 349 | 364 | 379 | 394 | 409 | 424 | 439 | 454 | 469 | 484 | 499 | 514 | 529 | 544 | 559 | 574 | 589 | 604 | 619 |
| 84,240 | 85,880 | 251 | 266 | 281 | 296 | 311 | 326 | 341 | 356 | 371 | 386 | 401 | 416 | 431 | 446 | 461 | 476 | 491 | 506 | 521 | 536 | 551 | 566 | 581 | 596 |
| 85,880 | 87,530 | 228 | 243 | 258 | 273 | 288 | 303 | 318 | 333 | 348 | 363 | 378 | 393 | 408 | 423 | 438 | 453 | 468 | 483 | 498 | 513 | 528 | 543 | 558 | 573 |
| 87,530 | 89,170 | 205 | 220 | 235 | 250 | 265 | 280 | 295 | 310 | 325 | 340 | 355 | 370 | 385 | 400 | 415 | 430 | 445 | 460 | 475 | 490 | 505 | 520 | 535 | 550 |
| 89,170 | 90,850 | 117 | 131 | 144 | 158 | 172 | 186 | 199 | 213 | 227 | 241 | 254 | 268 | 282 | 296 | 309 | 323 | 337 | 351 | 364 | 378 | 392 | 406 | 419 | 433 |
| 90,850 | 92,490 | 95 | 109 | 123 | 136 | 150 | 164 | 178 | 191 | 205 | 219 | 233 | 246 | 260 | 274 | 288 | 301 | 315 | 329 | 343 | 356 | 370 | 384 | 398 | 411 |
| 92,490 | 94,140 | 73 | 87 | 101 | 114 | 128 | 142 | 156 | 169 | 183 | 197 | 211 | 224 | 238 | 252 | 266 | 279 | 293 | 307 | 321 | 334 | 348 | 362 | 376 | 389 |
| 94,140 | 95,810 | 0 | 12 | 26 | 39 | 53 | 67 | 81 | 94 | 108 | 122 | 136 | 149 | 163 | 177 | 191 | 204 | 218 | 232 | 246 | 259 | 273 | 287 | 301 | 314 |
| 95,810 | 97,460 | 0 | 0 | 3 | 17 | 30 | 44 | 58 | 72 | 85 | 99 | 113 | 127 | 140 | 154 | 168 | 182 | 195 | 209 | 223 | 237 | 250 | 264 | 278 | 292 |
| 97,460 | 99,130 | 0 | 0 | 0 | 0 | 7 | 19 | 32 | 44 | 57 | 69 | 82 | 94 | 107 | 119 | 132 | 144 | 157 | 169 | 182 | 194 | 207 | 219 | 232 | 244 |
| 99,130 | 100,780 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 19 | 32 | 44 | 57 | 69 | 82 | 94 | 107 | 119 | 132 | 144 | 157 | 169 | 182 | 194 | 207 |
| 100,780 | 103,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 24 | 36 | 49 | 61 | 74 | 86 | 99 | 111 | 124 | 136 | 149 | 161 | 174 | 186 | 199 |
| 103,150 | 104,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 20 | 33 | 45 | 58 | 70 | 83 | 95 | 108 | 120 | 133 | 145 | 158 | 170 | 183 | |
| 104,070 | 105,720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 13 | 26 | 38 | 51 | 63 | 76 | 88 | 101 | 113 | 126 | 138 | 151 | 163 |
| 105,720 | 107,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 107,150 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| If line 8 is: | and line 13 is at least: | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | \$3,000 | 3,025 | 3,050 | 3,075 | 3,100 | 3,125 | 3,150 | 3,175 | 3,200 | 3,225 | 3,250 | 3,275 | 3,300 | 3,325 | 3,350 | 3,375 | 3,400 | 3,425 | 3,450 | 3,475 | 3,500 | 3,525 | 3,550 | 3,575 |
| at least | \$3,000 | 3,025 | 3,050 | 3,075 | 3,100 | 3,125 | 3,150 | 3,175 | 3,200 | 3,225 | 3,250 | 3,275 | 3,300 | 3,325 | 3,350 | 3,375 | 3,400 | 3,425 | 3,450 | 3,475 | 3,500 | 3,525 | 3,550 | 3,575 |
| but less than: | \$3,025 | 3,050 | 3,075 | 3,100 | 3,125 | 3,150 | 3,175 | 3,200 | 3,225 | 3,250 | 3,275 | 3,300 | 3,325 | 3,350 | 3,375 | 3,400 | 3,425 | 3,450 | 3,475 | 3,500 | 3,525 | 3,550 | 3,575 | 3,600 |
| your homestead credit refund is: | \$2,554 | 2,575 | 2,596 | 2,617 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 |
| \$0 | \$1,650 | 2,538 | 2,559 | 2,580 | 2,601 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 |
| 1,650 | 3,280 | 2,519 | 2,540 | 2,561 | 2,582 | 2,604 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 |
| 3,280 | 4,970 | 2,350 | 2,370 | 2,390 | 2,410 | 2,430 | 2,450 | 2,470 | 2,490 | 2,510 | 2,530 | 2,550 | 2,570 | 2,590 | 2,610 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 |
| 4,970 | 6,620 | 2,327 | 2,347 | 2,367 | 2,387 | 2,407 | 2,427 | 2,447 | 2,467 | 2,487 | 2,507 | 2,527 | 2,547 | 2,567 | 2,587 | 2,607 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 |
| 6,620 | 8,260 | 2,301 | 2,321 | 2,341 | 2,361 | 2,381 | 2,401 | 2,421 | 2,441 | 2,461 | 2,481 | 2,501 | 2,521 | 2,541 | 2,561 | 2,581 | 2,601 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 |
| 8,260 | 9,910 | 2,281 | 2,301 | 2,321 | 2,341 | 2,361 | 2,381 | 2,401 | 2,421 | 2,441 | 2,461 | 2,481 | 2,501 | 2,521 | 2,541 | 2,561 | 2,581 | 2,601 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 |
| 9,910 | 11,570 | 2,251 | 2,271 | 2,291 | 2,311 | 2,331 | 2,351 | 2,371 | 2,391 | 2,411 | 2,431 | 2,451 | 2,471 | 2,491 | 2,511 | 2,531 | 2,551 | 2,571 | 2,591 | 2,611 | 2,620 | 2,620 | 2,620 | 2,620 |
| 11,570 | 13,210 | 2,219 | 2,239 | 2,259 | 2,279 | 2,299 | 2,319 | 2,339 | 2,359 | 2,379 | 2,399 | 2,419 | 2,439 | 2,459 | 2,479 | 2,499 | 2,519 | 2,539 | 2,559 | 2,579 | 2,599 | * | * | * |
| 13,210 | 14,880 | 2,184 | 2,204 | 2,224 | 2,244 | 2,264 | 2,284 | 2,304 | 2,324 | 2,344 | 2,364 | 2,384 | 2,404 | 2,424 | 2,444 | 2,464 | 2,484 | 2,504 | 2,524 | 2,544 | 2,564 | * | * | * |
| 14,880 | 16,520 | 2,012 | 2,031 | 2,050 | 2,069 | 2,087 | 2,106 | 2,125 | 2,144 | 2,162 | 2,181 | 2,200 | 2,219 | 2,237 | 2,256 | 2,275 | 2,294 | 2,312 | 2,331 | 2,350 | 2,369 | * | * | * |
| 16,520 | 18,160 | | | | | | | | | | | | | | | | | | | | | | | |

Continued on next page.

Homestead Credit Refund (for Homeowners) Table

| If line 8 is: at least | and line 13 is at least: | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------|--------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|----------|-------|
| | \$3,000 | 3,025 | 3,050 | 3,075 | 3,100 | 3,125 | 3,150 | 3,175 | 3,200 | 3,225 | 3,250 | 3,275 | 3,300 | 3,325 | 3,350 | 3,400 | 3,425 | 3,450 | 3,475 | 3,500 | 3,500 & over | | |
| \$18,160 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | \$19,840 | |
| 19,840 | 19,968 | 1,987 | 2,006 | 2,024 | 2,043 | 2,062 | 2,081 | 2,099 | 2,118 | 2,137 | 2,156 | 2,174 | 2,193 | 2,212 | 2,231 | 2,249 | 2,268 | 2,287 | 2,306 | 2,325 | 2,344 | 2,363 | 2,382 |
| 21,490 | 1,943 | 1,962 | 1,981 | 2,000 | 2,018 | 2,037 | 2,056 | 2,075 | 2,093 | 2,112 | 2,131 | 2,150 | 2,168 | 2,187 | 2,206 | 2,225 | 2,243 | 2,262 | 2,281 | 2,300 | 2,319 | 2,338 | 2,357 |
| 23,140 | 1,791 | 1,808 | 1,826 | 1,843 | 1,861 | 1,878 | 1,896 | 1,913 | 1,931 | 1,948 | 1,966 | 1,983 | 2,001 | 2,018 | 2,036 | 2,053 | 2,071 | 2,088 | 2,106 | 2,125 | 2,143 | 2,162 | 2,181 |
| 24,780 | 1,768 | 1,785 | 1,803 | 1,820 | 1,838 | 1,855 | 1,873 | 1,890 | 1,908 | 1,925 | 1,943 | 1,960 | 1,978 | 1,995 | 2,013 | 2,030 | 2,048 | 2,065 | 2,083 | 2,101 | 2,119 | 2,137 | 2,155 |
| 26,440 | 1,745 | 1,762 | 1,780 | 1,797 | 1,815 | 1,832 | 1,850 | 1,867 | 1,885 | 1,902 | 1,920 | 1,937 | 1,955 | 1,972 | 1,990 | 2,007 | 2,025 | 2,042 | 2,060 | 2,078 | 2,095 | 2,113 | 2,131 |
| 28,090 | 1,597 | 1,615 | 1,631 | 1,647 | 1,664 | 1,680 | 1,696 | 1,712 | 1,729 | 1,745 | 1,761 | 1,777 | 1,794 | 1,810 | 1,826 | 1,842 | 1,859 | 1,875 | 1,891 | 1,908 | 1,924 | 1,941 | 1,958 |
| 29,720 | 1,561 | 1,577 | 1,594 | 1,610 | 1,626 | 1,642 | 1,657 | 1,671 | 1,686 | 1,702 | 1,717 | 1,731 | 1,746 | 1,760 | 1,774 | 1,789 | 1,803 | 1,817 | 1,831 | 1,845 | 1,859 | 1,873 | 1,887 |
| 31,360 | 1,556 | 1,572 | 1,588 | 1,605 | 1,621 | 1,637 | 1,653 | 1,670 | 1,686 | 1,702 | 1,718 | 1,735 | 1,751 | 1,767 | 1,783 | 1,800 | 1,816 | 1,832 | 1,848 | 1,864 | 1,880 | 1,896 | 1,912 |
| 33,010 | 1,534 | 1,551 | 1,567 | 1,583 | 1,599 | 1,616 | 1,632 | 1,648 | 1,664 | 1,681 | 1,697 | 1,713 | 1,729 | 1,746 | 1,762 | 1,778 | 1,794 | 1,811 | 1,827 | 1,844 | 1,860 | 1,877 | 1,893 |
| 34,690 | 1,513 | 1,529 | 1,545 | 1,561 | 1,578 | 1,594 | 1,610 | 1,626 | 1,643 | 1,659 | 1,675 | 1,691 | 1,708 | 1,724 | 1,740 | 1,756 | 1,773 | 1,789 | 1,805 | 1,821 | 1,838 | 1,854 | 1,871 |
| 36,330 | 1,491 | 1,508 | 1,524 | 1,540 | 1,556 | 1,573 | 1,589 | 1,605 | 1,621 | 1,638 | 1,654 | 1,670 | 1,686 | 1,703 | 1,719 | 1,735 | 1,751 | 1,768 | 1,784 | 1,800 | 1,817 | 1,833 | 1,850 |
| 37,970 | 1,470 | 1,486 | 1,502 | 1,519 | 1,535 | 1,551 | 1,567 | 1,584 | 1,600 | 1,616 | 1,632 | 1,649 | 1,665 | 1,681 | 1,697 | 1,714 | 1,730 | 1,746 | 1,762 | 1,778 | 1,794 | 1,811 | 1,827 |
| 39,640 | 1,448 | 1,465 | 1,481 | 1,497 | 1,513 | 1,530 | 1,546 | 1,562 | 1,578 | 1,595 | 1,611 | 1,627 | 1,643 | 1,660 | 1,676 | 1,692 | 1,708 | 1,725 | 1,741 | 1,758 | 1,774 | 1,791 | 1,807 |
| 41,280 | 1,427 | 1,443 | 1,460 | 1,476 | 1,492 | 1,508 | 1,525 | 1,541 | 1,557 | 1,573 | 1,590 | 1,606 | 1,622 | 1,638 | 1,655 | 1,671 | 1,687 | 1,703 | 1,720 | 1,736 | 1,753 | 1,769 | 1,785 |
| 42,930 | 1,406 | 1,422 | 1,438 | 1,454 | 1,471 | 1,487 | 1,503 | 1,519 | 1,536 | 1,552 | 1,568 | 1,584 | 1,601 | 1,617 | 1,633 | 1,649 | 1,666 | 1,682 | 1,698 | 1,714 | 1,731 | 1,747 | 1,764 |
| 44,580 | 1,384 | 1,400 | 1,417 | 1,433 | 1,449 | 1,465 | 1,482 | 1,498 | 1,514 | 1,530 | 1,547 | 1,563 | 1,579 | 1,595 | 1,612 | 1,628 | 1,644 | 1,660 | 1,677 | 1,693 | 1,709 | 1,725 | 1,741 |
| 46,220 | 1,363 | 1,379 | 1,395 | 1,412 | 1,428 | 1,444 | 1,460 | 1,477 | 1,493 | 1,509 | 1,525 | 1,542 | 1,558 | 1,574 | 1,590 | 1,607 | 1,623 | 1,639 | 1,655 | 1,671 | 1,687 | 1,703 | 1,719 |
| 47,870 | 1,341 | 1,357 | 1,374 | 1,390 | 1,406 | 1,422 | 1,439 | 1,455 | 1,471 | 1,487 | 1,504 | 1,520 | 1,536 | 1,552 | 1,569 | 1,585 | 1,601 | 1,617 | 1,634 | 1,650 | 1,666 | 1,682 | 1,698 |
| 49,550 | 1,320 | 1,336 | 1,352 | 1,368 | 1,385 | 1,401 | 1,417 | 1,433 | 1,450 | 1,466 | 1,482 | 1,498 | 1,515 | 1,531 | 1,547 | 1,563 | 1,580 | 1,596 | 1,612 | 1,628 | 1,644 | 1,660 | 1,677 |
| 51,200 | 1,298 | 1,314 | 1,331 | 1,347 | 1,363 | 1,379 | 1,396 | 1,412 | 1,428 | 1,444 | 1,461 | 1,477 | 1,493 | 1,509 | 1,526 | 1,542 | 1,558 | 1,574 | 1,591 | 1,607 | 1,623 | 1,639 | 1,655 |
| 52,840 | 1,277 | 1,293 | 1,309 | 1,325 | 1,342 | 1,358 | 1,374 | 1,390 | 1,407 | 1,423 | 1,439 | 1,455 | 1,472 | 1,488 | 1,504 | 1,520 | 1,537 | 1,553 | 1,569 | 1,585 | 1,601 | 1,617 | 1,634 |
| 54,490 | 1,255 | 1,272 | 1,288 | 1,304 | 1,320 | 1,337 | 1,353 | 1,369 | 1,385 | 1,402 | 1,418 | 1,434 | 1,450 | 1,467 | 1,483 | 1,499 | 1,515 | 1,532 | 1,548 | 1,564 | 1,580 | 1,596 | 1,612 |
| 56,130 | 1,234 | 1,250 | 1,266 | 1,283 | 1,299 | 1,315 | 1,331 | 1,348 | 1,364 | 1,380 | 1,396 | 1,413 | 1,429 | 1,445 | 1,461 | 1,478 | 1,494 | 1,510 | 1,526 | 1,542 | 1,558 | 1,574 | 1,591 |
| 57,810 | 1,119 | 1,134 | 1,149 | 1,164 | 1,179 | 1,194 | 1,209 | 1,224 | 1,239 | 1,254 | 1,269 | 1,284 | 1,299 | 1,314 | 1,329 | 1,344 | 1,359 | 1,374 | 1,389 | 1,404 | 1,419 | 1,434 | 1,449 |
| 59,450 | 1,099 | 1,114 | 1,129 | 1,144 | 1,159 | 1,174 | 1,189 | 1,204 | 1,219 | 1,234 | 1,249 | 1,264 | 1,279 | 1,294 | 1,309 | 1,324 | 1,339 | 1,354 | 1,369 | 1,384 | 1,399 | 1,414 | 1,429 |
| 61,100 | 1,079 | 1,094 | 1,109 | 1,124 | 1,139 | 1,154 | 1,169 | 1,184 | 1,199 | 1,214 | 1,229 | 1,244 | 1,259 | 1,274 | 1,289 | 1,304 | 1,319 | 1,334 | 1,349 | 1,364 | 1,379 | 1,394 | 1,409 |
| 62,740 | 1,060 | 1,075 | 1,090 | 1,105 | 1,120 | 1,135 | 1,150 | 1,165 | 1,180 | 1,195 | 1,210 | 1,225 | 1,240 | 1,255 | 1,270 | 1,285 | 1,300 | 1,315 | 1,330 | 1,345 | 1,360 | 1,375 | 1,390 |
| 64,390 | 1,040 | 1,055 | 1,070 | 1,085 | 1,100 | 1,115 | 1,130 | 1,145 | 1,160 | 1,175 | 1,190 | 1,205 | 1,220 | 1,235 | 1,250 | 1,265 | 1,280 | 1,295 | 1,310 | 1,325 | 1,340 | 1,355 | 1,370 |
| 66,070 | 980 | 995 | 1,010 | 1,025 | 1,040 | 1,055 | 1,070 | 1,085 | 1,100 | 1,115 | 1,130 | 1,145 | 1,160 | 1,175 | 1,190 | 1,205 | 1,220 | 1,235 | 1,250 | 1,265 | 1,280 | 1,295 | 1,310 |
| 67,710 | 959 | 974 | 989 | 1,004 | 1,019 | 1,034 | 1,049 | 1,064 | 1,079 | 1,094 | 1,109 | 1,124 | 1,139 | 1,154 | 1,169 | 1,184 | 1,199 | 1,214 | 1,229 | 1,244 | 1,259 | 1,274 | 1,289 |
| 69,360 | 938 | 953 | 968 | 983 | 998 | 1,013 | 1,028 | 1,043 | 1,058 | 1,073 | 1,088 | 1,103 | 1,118 | 1,133 | 1,148 | 1,163 | 1,178 | 1,193 | 1,208 | 1,223 | 1,238 | 1,253 | 1,268 |
| 71,000 | 918 | 933 | 948 | 963 | 978 | 993 | 1,008 | 1,023 | 1,038 | 1,053 | 1,068 | 1,083 | 1,098 | 1,113 | 1,128 | 1,143 | 1,158 | 1,173 | 1,188 | 1,203 | 1,218 | 1,233 | 1,248 |
| 72,650 | 897 | 912 | 927 | 942 | 957 | 972 | 987 | 1,002 | 1,017 | 1,032 | 1,047 | 1,062 | 1,077 | 1,092 | 1,107 | 1,122 | 1,137 | 1,152 | 1,167 | 1,182 | 1,197 | 1,212 | 1,227 |
| 74,330 | 830 | 845 | 860 | 875 | 890 | 905 | 920 | 935 | 950 | 965 | 980 | 995 | 1,010 | 1,025 | 1,040 | 1,055 | 1,070 | 1,085 | 1,100 | 1,115 | 1,130 | 1,145 | 1,160 |
| 75,980 | 809 | 824 | 839 | 854 | 869 | 884 | 899 | 914 | 929 | 944 | 959 | 974 | 989 | 1,004 | 1,019 | 1,034 | 1,049 | 1,064 | 1,079 | 1,094 | 1,109 | 1,124 | 1,139 |
| 77,620 | 787 | 802 | 817 | 832 | 847 | 862 | 877 | 892 | 907 | 922 | 937 | 952 | 967 | 982 | 997 | 1,012 | 1,027 | 1,042 | 1,057 | 1,072 | 1,087 | 1,102 | 1,117 |
| 79,270 | 765 | 780 | 795 | 810 | 825 | 840 | 855 | 870 | 885 | 900 | 915 | 930 | 945 | 960 | 975 | 990 | 1,005 | 1,020 | 1,035 | 1,050 | 1,065 | 1,080 | 1,095 |
| 80,910 | 743 | 758 | 773 | 788 | 803 | 818 | 833 | 848 | 863 | 878 | 893 | 908 | 923 | 938 | 953 | 968 | 983 | 998 | 1,013 | 1,028 | 1,043 | 1,058 | 1,073 |
| 82,590 | 671 | 686 | 701 | 716 | 731 | 746 | 761 | 776 | 791 | 806 | 821 | 836 | 851 | 866 | 881 | 896 | 911 | 926 | 941 | 956 | 971 | 986 | 1,001 |
| 84,240 | 649 | 664 | 679 | 694 | 709 | 724 | 739 | 754 | 769 | 784 | 799 | 814 | 829 | 844 | 859 | 874 | 889 | 904 | 919 | 934 | 949 | 964 | 979 |

* Use the Homeowner's Worksheet on page 26. Continued on next page.

Homestead Credit Refund (for Homeowners) Table

| If line 8 is: | | and line 13 is at least: | | | | | | | | | | | | | | | | | | | | | |
|---------------|---------------|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| at least | but less than | \$3,000 | 3,025 | 3,050 | 3,075 | 3,100 | 3,125 | 3,150 | 3,175 | 3,200 | 3,225 | 3,250 | 3,275 | 3,300 | 3,325 | 3,350 | 3,375 | 3,400 | 3,425 | 3,450 | 3,475 | 3,500 | |
| \$85,880 | \$87,530 | 626 | 641 | 656 | 671 | 686 | 701 | 716 | 731 | 746 | 761 | 776 | 791 | 806 | 821 | 836 | 851 | 866 | 881 | 896 | * | | |
| 87,530 | 89,170 | 588 | 603 | 618 | 633 | 648 | 663 | 678 | 693 | 708 | 723 | 738 | 753 | 768 | 783 | 798 | 813 | 828 | 843 | 858 | 873 | * | |
| 89,170 | 90,850 | 565 | 580 | 595 | 610 | 625 | 640 | 655 | 670 | 685 | 700 | 715 | 730 | 745 | 760 | 775 | 790 | 805 | 820 | 835 | 850 | * | |
| 90,850 | 92,490 | 447 | 461 | 474 | 488 | 502 | 516 | 529 | 543 | 557 | 571 | 584 | 598 | 612 | 626 | 639 | 653 | 667 | 681 | 694 | 708 | * | |
| 92,490 | 94,140 | 425 | 439 | 453 | 466 | 480 | 494 | 508 | 521 | 535 | 549 | 563 | 576 | 590 | 604 | 618 | 631 | 645 | 659 | 673 | 686 | * | |
| 94,140 | 95,810 | 403 | 417 | 431 | 444 | 458 | 472 | 486 | 499 | 513 | 527 | 541 | 554 | 568 | 582 | 596 | 609 | 623 | 637 | 651 | 664 | * | |
| 95,810 | 97,460 | 328 | 342 | 356 | 369 | 383 | 397 | 411 | 424 | 438 | 452 | 466 | 479 | 493 | 507 | 521 | 534 | 548 | 562 | 576 | 589 | * | |
| 97,460 | 99,130 | 305 | 319 | 333 | 347 | 360 | 374 | 388 | 402 | 415 | 429 | 443 | 457 | 470 | 484 | 498 | 512 | 525 | 539 | 553 | 567 | * | |
| 99,130 | 100,780 | 257 | 269 | 282 | 294 | 307 | 319 | 332 | 344 | 357 | 369 | 382 | 394 | 407 | 419 | 432 | 444 | 457 | 469 | 482 | 494 | * | |
| 100,780 | 103,150 | 232 | 244 | 257 | 269 | 282 | 294 | 307 | 319 | 332 | 344 | 357 | 369 | 382 | 394 | 407 | 419 | 432 | 444 | 457 | 469 | * | |
| 103,150 | 104,070 | 211 | 224 | 236 | 249 | 261 | 274 | 286 | 299 | 311 | 324 | 336 | 349 | 361 | 374 | 386 | 399 | 411 | 424 | 436 | 449 | * | |
| 104,070 | 105,720 | 195 | 208 | 220 | 233 | 245 | 258 | 270 | 283 | 295 | 308 | 320 | 333 | 345 | 358 | 370 | 383 | 395 | 408 | 420 | 433 | * | |
| 105,720 | 107,150 | 176 | 188 | 201 | 213 | 226 | 238 | 251 | 263 | 276 | 288 | 301 | 313 | 326 | 338 | 351 | 363 | 376 | 388 | 401 | 413 | * | |
| 107,150 | & up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

* Use the Homeowner's Worksheet below.

Homeowners Only

Refund Worksheet

For household incomes of \$13,210 or more with property tax of \$3,500 or more

- Amount from line 13 1 _____
- Total household income from line 8 2 _____
- Enter the decimal number for this step from the table at right 3 _____
- Multiply step 2 by step 3 4 _____
- Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) . 5 _____
- Enter the decimal number for this step from the table at right 6 _____
- Multiply step 5 by step 6 7 _____
- Enter the amount for this step from the table at right 8 _____
- Amount from step 7 or step 8, whichever is less.
Enter the amount here and on line 14 9 _____

Table for Homeowner's Worksheet

| If step 2 is at least: | but less than: | enter on step 3 | enter on step 6 | enter on step 8 |
|------------------------|----------------|-----------------|-----------------|-----------------|
| 13,210 | 14,880 | 0.017 | 0.80 | 2,620 |
| 14,880 | 16,520 | 0.018 | 0.80 | 2,620 |
| 16,520 | 18,160 | 0.019 | 0.75 | 2,620 |
| 18,160 | 23,140 | 0.020 | 0.75 | 2,620 |
| 23,140 | 28,090 | 0.020 | 0.70 | 2,620 |
| 28,090 | 39,640 | 0.020 | 0.65 | 2,620 |
| 39,640 | 57,810 | 0.020 | 0.65 | 2,120 |
| 57,810 | 66,070 | 0.020 | 0.60 | 1,860 |
| 66,070 | 74,330 | 0.021 | 0.60 | 1,530 |
| 74,330 | 82,590 | 0.022 | 0.60 | 1,370 |
| 82,590 | 90,850 | 0.023 | 0.60 | 1,200 |
| 90,850 | 95,810 | 0.024 | 0.55 | 1,020 |
| 95,810 | 99,130 | 0.025 | 0.55 | 840 |
| 99,130 | 103,150 | 0.025 | 0.50 | 690 |
| 103,150 | 107,150 | 0.025 | 0.50 | 510 |
| 107,150 | & up | | Not Eligible | |

How is my information used?

Information is Private

All information you enter on the return is private. We will use the information to determine your refund and may include the information generically as part of tax research studies. The information may also be used to verify the accuracy of any tax returns you file with the department.

State law allows us to share some or all of the information, including your Social Security number, with:

- the IRS and other state governments for tax administration purposes;
- Minnesota state or county agencies to which you owe money;
- another person who must list some or all of your income on his or her refund application;
- the Minnesota Department of Human Services for purposes of child support collection, the telephone assistance program, the MinnesotaCare program or other assistance programs;
- a court that has found you to be delinquent in child support payments;
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise zone or Job Opportunity Building Zone (JOBZ);
- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission;
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license and a bingo hall license;
- the Minnesota Department of Labor and Industry for purposes of administering laws relating to tax, workers' compensation, minimum wage and conditions of employment;
- a county, city or town government that has been designated as an enterprise zone or JOBZ zone;
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of \$600 or more;
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately;
- the Department of Health for purposes of epidemiologic investigations;
- the Legislative Auditor for purposes of auditing the department or a legislative program;

- the Department of Commerce for purposes of locating owners of unclaimed property;
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts;
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled to; or
- a district court to determine eligibility for a public defender.

We may also assist other state agencies in mailing information to you. We do not share your address information, but we may send the information to you on behalf of the other state agency.

Senior Citizens Property Tax Deferral Program

What is it?

The Senior Citizens Property Tax Deferral Program may allow you to postpone paying—or defer—a portion of your homestead property taxes, as well as special assessments.

If you are eligible and wish to participate in the program, you will need to pay no more than 3 percent of your household income (as stated on line 6 of the return) toward your property taxes on your homestead each year. The state will loan you the remaining amount—the deferred tax—and will pay it directly to your county.

You must pay the deferred tax plus interest back to the state. Also, when you apply for a homestead credit refund or when you are due a state income tax refund, your refund will be applied to your deferred property tax total. You will be notified when a refund is used to reduce the amount of your deferred tax.

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

Eligibility Requirements

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

- You must be at least 65 or older. If you're married, one spouse must be at least age 65 and the other spouse at least 62.
- Your total household income may not exceed \$60,000.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There must be no state or federal tax liens or judgment liens on your property.
- The total unpaid balance of debts secured by mortgages and other liens against your property cannot exceed 75 percent of the estimated market value of your homestead.

If you qualify and wish to participate, you must apply by July 1 to defer a portion of the following year's property tax. Applications are available at www.revenue.state.mn.us or from your county auditor's office.

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

Are You a Homeowner?

File for free on our website!

Go to www.revenue.state.mn.us and click on “Property Tax Refund” under “For Individuals” to get started.

Need Forms?

- Visit our website at www.revenue.state.mn.us
- Visit your local library
- Call **651-296-4444** or **1-800-657-3676**
- Write to:
Minnesota Tax Forms
Mail Station 1421
St. Paul, MN 55146-1421

Check on your refund status

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

We begin working on Property Tax Refund returns in July of each year.

Want to speak with a representative?

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

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

- your Form M1PR; and
- any CRP forms given to you by your landlord (if a renter) or your 2014 and 2013 property tax statements (if a homeowner).

Need Help?

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

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

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

Need to Write Us?

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

When will I get my refund?

Your 2014 return should be electronically filed, postmarked, or dropped off by August 15, 2015. The final deadline to claim the 2014 refund is August 15, 2016.

| if you are a | and you file by | you should receive your refund by |
|-----------------------------|-----------------|-----------------------------------|
| renter or mobile home owner | May 15 | mid-August |
| homeowner | July 1 | the end of September |

It may be possible to receive your refund earlier if you did all of the following:

- *electronically* filed your return
- chose to receive your refund by direct deposit
- filed for a refund last year
- attached a Certificate of Rent Paid (CRP) from your landlord (if a renter)
- had no errors on your return
- included accurate bank account information

Note: We begin working on Property Tax Refund returns in July of each year.

If you file after the dates listed above, you should receive your refund approximately 90 days after filing.