



SAME DEPARTMENT. NEW LOOK.

# 2016

## HOMESTEAD CREDIT REFUND FOR HOMEOWNERS AND RENTERS PROPERTY TAX REFUND FORMS AND INSTRUCTIONS

### > FORM M1PR

HOMESTEAD CREDIT REFUND FOR  
HOMEOWNERS AND RENTERS  
PROPERTY TAX REFUND



Tired of filling out paper forms?  
**Homeowners can file electronically for free!**  
See the back cover for details.

## Tips and Definitions

### What is “Household Income”?

**your federal adjusted gross income**  
+  
**most types of nontaxable income**  
(see page 8)  
–  
**your qualified retirement plan contribution, dependent, elderly or disabled subtraction (see page 10)**

Your total household income might not be the same income listed on your income tax return.

### Which Property Tax Statement Should I use?

#### Homeowners

Use the **Statement of Property Taxes Payable in 2017** that you receive in March 2017 to complete your 2016 return. Do not use your 2016 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, 2017. If you rented more than one apartment during 2016, you must have a CRP for each apartment. If your landlord does not provide a CRP by March 1, 2017, call the department at 651-296-3781 or 1-800-652-9094 (toll free).

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

## 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 <b>\$58,880</b>	\$2,060
A homeowner	Your total household income is less than <b>\$108,660</b>	\$2,660

### Special Property Tax Refund Requirements for Homeowners

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

- You lived in your home on January 2, 2016 and January 2, 2017
- Your net property tax on your homestead increased by more than 12% from 2016 to 2017
- The increase was at least \$100

## Other Requirements

### • If you were a part-year resident of Minnesota during 2016:

If you are a renter and permanent resident of another state for the entire year but were present in Minnesota more than 183 days, you may be eligible for this refund.

### • If you are a homeowner or mobile home owner:

- Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
- You must have a valid Social Security number 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
- paid a portion of the rent receipts in place of property tax
- made payments to a local government in lieu of property taxes

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

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## You do NOT qualify if..

- You **are a dependent**. You are a dependent if you:
  - can be claimed on someone’s 2016 federal income tax return;
  - lived with a parent, grandparent, sibling, aunt, or uncle for more than half the year; and
    - were under age 19 at the end of the year (24 if a full-time student); and
    - did not provide more than 50 percent of your own support; OR
  - had gross income of less than \$4,050 in 2016, and had more than 50 percent of your support provided by:
    - a person you lived with for the entire year; or
    - a parent, grandparent, child, grandchild, aunt, uncle, sibling, niece, or nephew.
- You **are a full-year resident of Michigan or North Dakota**.
- You **are a nonresident alien living in Minnesota** and:
  - your gross income was less than \$4,050, 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.

# Where's my refund?

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We have updated our **Where's My Refund** system. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) after July 1 and type **Where's My Refund** in the Search box to monitor the status of your refund. With the new system, you can:

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

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

## What can I do to get my refund faster?

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

## What happens after I send my return?

We will:

- Receive your return
- Check the return for accuracy
- Process your return
- Send your refund

Each return is different and we process them as quickly as we can, making sure the right refund goes to the right person.

**Don't have a computer?** You can call our automated phone line at 651-296-4444 or 800-657-3676 (toll free) to get the status of your refund.

# How the Department Protects your Information

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

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

- [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Protecting Your Identity** in the Search box
- [www.irs.gov](http://www.irs.gov) (Internal Revenue Service (IRS))
- [www.ag.state.mn.us](http://www.ag.state.mn.us) (Minnesota Attorney General's Office)

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

If you are concerned about a potentially fraudulent contact by an individual or organization representing themselves as being from the department, call 651-296-3781 or 1-800-652-9094. An authorized department staff member can determine if the contact you received was legitimate.

# Avoid Common Errors

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- Enter your name and any dependents names as they appear on Social Security cards.
- Double-check bank routing and account numbers used on tax forms.
- Complete each form and carry totals to the correct lines. If you electronically file, the calculations are done for you.
- You should file the return by the August 15, 2017 due date.
- If you are paper filing with a new address, be sure to place an X in the "Place an X if a New Address" box in the header. If you move after filing, contact the Department of Revenue right away. That way anything sent to you will reach you, such as refund checks or requests for more information. You should do this even when requesting a direct deposit
- Do not staple or tape anything to your return. Use a paperclip.

# Getting Started

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**Renters:** You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2016. You need this to calculate your refund. Your landlord is required by law to give you a completed 2016 CRP no later than January 31, 2017. Include it with your completed return.

If your landlord does not provide a CRP by March 1, 2017, call the department at 651-296-3781 or 1-800-652-9094 (toll free).

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

## **Homeowners and Mobile Home Owners:**

**Nonhomestead classification.** If the property is not classified as homestead on your property tax statement or you bought your home in 2016, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2017. At the time you apply for homestead status, request a signed statement saying that your application has been approved. Include it with your Form M1PR.

**Delinquent taxes.** If you owe delinquent property taxes on your home you cannot file a return unless you pay or make arrangements with the county by August 15, 2018. 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 (toll free) to change your address. **Your refund will be delayed if you do not call us.**

## **What if a person died?**

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

### **Spouses:**

If a person who is eligible for a property tax refund died in 2016:

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

If the person died in 2017 before applying for the 2016 refund:

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

### **Dependents (If there is no surviving spouse):**

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

If a person died after filing a return but prior to the check being issued, the refund can be paid only to the surviving spouse or 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?**

File Form M1PRX, *Amended Homestead Credit Refund (for Homeowners) and Renter Property Tax Refund*, 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
- you need to correct a mistake on your original return

Generally, you have until October 15, 2020 to file an amended 2016 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.

If you do not select direct deposit, 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 filing together	Both names, Social Security numbers, and dates of birth
Divorced or separated during the year	are filing separate returns (required)	Only your name, Social Security number, and date of birth

## Status: Which 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 2016	X			
Owned and lived in a home on January 2, 2017		X		
Rented during 2016 and then owned and lived in your home on January 2, 2017	X	X		
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility			X	
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility but <b>did not</b> 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, 2017, 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 2016 Minnesota income tax return, you may do so on this return. Enter the code number for the party of your choice where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on the return. If you are filing a joint return, your spouse may also designate a party.

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

**Your 2016 return should be electronically filed, postmarked, or dropped off by August 15, 2017. The final deadline to claim the 2016 refund is August 15, 2018.**

# 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 and your spouse's income to apply for one refund. You must file a joint Form M1PR.
were a part-year resident of Minnesota	–	File using your income for the period you lived in Minnesota. If you were married, also include your spouse's income for the period you lived in Minnesota. <b>Include a statement showing how you calculated the income you received during the period you lived in Minnesota.</b>
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	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 2016, but not on January 2, 2017	You must apply for the property tax refund only as a renter.
	you rented during 2016 and then owned and lived in your home on January 2, 2017	Follow the steps for both renters and homeowners. Include all of your 2016 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the 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"> <li>• 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.</li> <li>• If all of your costs were paid for by GAMC, medical assistance (Medicaid), SSI, MSA, or GRH, you are not eligible for a refund.</li> <li>• 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"> <li>1 Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>.</li> <li>2 Complete lines 1–9.</li> <li>3 To determine line 10, complete the worksheet for line 10 on page 9.</li> </ol> </li> </ul> <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. <b>Include the worksheet when filing your return.</b>
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"> <li>1 For each CRP, divide line 3 by the number of months you rented the unit.</li> <li>2 Multiply that number by the number of months you actually lived in the unit.</li> <li>3 Add the results from step 2 for each CRP. Enter this total on line 9 of your return.</li> </ol>
received a CRP that divided the rent you paid between you and your dependent(s)	your dependent(s) received a CRP with a portion of the rent you paid	Include the amount(s) from the CRP your dependent(s) received on line 9 of your property tax refund form.

# Filing Situations for Homeowners

<b>If you</b>	<b>and</b>	<b>then</b>
<b>were single all year</b>	—	File using only your income for the year.
<b>were married all year</b>	lived together for the entire year	File using your income and your spouse's income to apply for one refund.
<b>were a part-year resident</b>	are single or married	File using your household income for all of 2016, including the income you received before moving to Minnesota.
<b>got married during the year</b>	are filing together	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2016, 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"> <li>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 the amount from line 3 of the CRP on line 9 of return. On line 11, enter the full amount from line 1 of the 2017 Statement of Property Taxes Payable.</li> <li>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 income for the entire year, plus the income of the other spouse for the period of time they were married and living together.</li> <li>3 Do not include your spouse's name and Social Security number in the heading on your return.</li> </ol>
<b>divorced or separated</b>	are filing separately (required)	Use your 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, 2017, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2017 Statement of Property Taxes Payable on line 11 of the Form M1PR.
<b>were a co-owner</b>	—	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.
<b>had someone other than your spouse living with you</b>	—	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.
<b>were both a renter and a homeowner during the year</b>	you owned and lived in your home for part of 2016, but not on January 2, 2017	You must apply for the property tax refund only as a renter.
	you rented during 2016 and then owned and lived in your home on January 2, 2017	Follow the steps for both renters and homeowners. Include all of your 2016 CRPs when you file.
<b>owned a mobile home</b>	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.
<b>rented out part of your home or used it for business</b>	—	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 2017 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 lines 11, 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 2016 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 2016 federal return, use the federal return and instructions to determine what your federal adjusted gross income would have been.

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

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

### Line 2

#### Nontaxable Social Security and/or Railroad Retirement Board Benefits

Include the total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2016. 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 2016 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
- any reduction in your rent for caretaking responsibilities, include the amount shown on your CRP
- 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
- the amount of debt you had forgiven that was not included in your federal adjusted gross income

**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
- current year passive activity losses, including rental losses, even if actively involved in real estate, in excess of current year passive activity income
- prior year passive activity loss carryforward claimed in 2016 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

Complete lines 31 through 33. Enter the total from line 34 on line 7. See page 10 for additional information.

### 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 \$58,880 or more, **STOP.** You do not qualify for the property tax refund. Do not file a return.

If line 8 is less than \$58,880, continue to line 9.



# Line Instructions — Lines 9–17

## Homeowners and Mobile Home Owners:

If line 8 is \$108,660 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 \$108,660, continue with line 11.

## Renters Only— Lines 9 and 10

If you **did not** rent for any part of 2016, skip lines 9 and 10 and continue with line 11.

### Line 9

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

If you lived in 1 rental unit during 2016: Enter the amount from line 3 of your CRP.

If you lived in more than 1 rental unit during 2016: Follow the directions below to calculate line 9. **Do not file a separate property tax refund for each CRP.**

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

### Line 10

#### Renters Refund Table Amount

Use the refund table for renters beginning on page 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, 2017, 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 2017. Complete the appropriate worksheet on page 12 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 2016 to 2017, 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](http://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.

**Your refund will be delayed or denied if you do not complete line 17.**

*Continued*

### Worksheet for Line 10

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

<b>A</b> Amount from line 6	<b>A</b> _____
<b>B</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>B</b> _____
<b>C</b> Subtract line Step B from Step A	<b>C</b> _____
<b>D</b> Total medical assistance (or Medicaid) and GAMC payments made directly to your landlord (from line A of your 2016 CRP)	<b>D</b> _____
<b>E</b> Add Step A and Step D	<b>E</b> _____
<b>F</b> Divide Step C by Step E, enter here, up to 5 decimal points	<b>F</b> _____
<b>G</b> 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	<b>G</b> _____
<b>H</b> Multiply Step G by Step F. Enter the result here and on line 10	<b>H</b> _____

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

# 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 2016 Homestead Credit Refund (for Homeowners).

**If you are filing only for the special property tax refund**, skip lines 1-10, 13 and 14. You must provide the county, property ID, and property taxes payable on line 11.

## Line 19

### New Improvements/Expired Exclusions

If you had new improvements or expired exclusions listed in the 2017 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 (2016 column) of your Statement of Property Taxes Payable in 2017. If there is no amount on line 2, use line 5 (2016 column) of the Statement of Property Taxes Payable in 2017.

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 2015 return. If the amount was changed by us, use the corrected amount. Leave line 23 blank if you did not receive a special refund on your 2015 return.

## 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 2015 and 2016, 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 2015 instruction booklet.
- **If in 2016 you used a higher percentage for your home than you did in 2015:**  
Line 18: Multiply line 1 of your 2017 Statement of Property Taxes Payable by the percentage used as your home in 2015 (from step 2 of Worksheet 2 of the 2015 instruction booklet).  
Line 22: Enter step 3 of Worksheet 2 of the 2015 instruction booklet.
- **If in 2016 you used a lower percentage for your home than you did in 2015:**  
Line 18: Enter step 3 of Worksheet 2.  
Line 22: Multiply line 2 of your 2017 Statement of Property Taxes Payable by the percentage used for your home in 2016 (from step 2 of Worksheet 2).  
Line 23: Multiply line 12 of your 2015 return by the proportion your 2016 percentage used for your home is to the 2015 percentage used for your home.

# Subtractions

## Line 31

### Subtraction for those born before January 2, 1952 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2016. If you were not certified, you may still qualify as disabled if during 2016 you were unable to work for at least 12 consecutive months because of a disability, or you are blind. You are considered to be blind if you cannot see better than 20/200 in your better eye with corrective lenses or your field of vision is not more than 20 degrees.

This subtraction does not apply to dependents. Do not enter more than \$4,050.

Check the appropriate box under line 31.

## 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	5,670
2	10,935
3	15,795
4	20,250
5 or more	24,300

\* *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.*

Enter the names and tax identification numbers of your dependents in the box under line 32.

## Line 33

### Retirement Account Subtraction

Enter your contributions to a qualified retirement account (such as a 401(k), 403(b), IRA, Roth IRA, or 457). Do not enter more than \$5,500 (\$11,000 if filing a joint return).

# Finishing Up

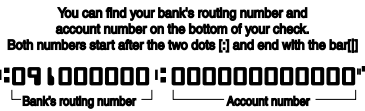
## Line 35

### To Request Direct Deposit of Your Refund

Direct deposit is the safest, fastest, and easiest way to get your tax refund.

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

**If you close your account before your refund is issued, contact the department to cancel your direct deposit to reduce delays.**



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

The **account number** may contain up to 17 digits (both numbers and letters). If your account number contains fewer 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.

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

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.

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

## Sign Your Return

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

## Send Your Return to:

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

## Enclosures

Include an explanation if:

- Line 1 does not equal your federal adjusted gross income
- You include someone else's income on line 5
- Your income is less than the rent you paid (explain how you received the funds to pay your rent)
- You did not report any income on lines 1-6 (explain how you received the funds to pay your rent)
- (Homeowners only) you received a recalculation of your prior year's taxes based on current year's classification

Enclose the worksheet from page 12 if you:

- Rented out part of your home to others, claimed business depreciation for business use of your home, or claimed a portion of your rent as a business expense (Worksheet 2)
- (Homeowners only) Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2017 lists an amount for new improvements and/or expired exclusions (Worksheet 3)

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

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

Do not include any enclosures that are less than three-fourths of a sheet of paper. Make a copy of each enclosure on 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). 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 time specified by state law. Interest begins to be paid the later of 60 days after you file for your refund or:

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



# 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 2016 CRP you received for rent paid on your mobile home lot ..... **1** \_\_\_\_\_ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2017 ..... **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 2017 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 2017 column  
listed on your Statement(s) of Property Taxes Payable in 2017 ..... **1** \_\_\_\_\_ .
- 2 Amount of Taxable Market Value in the 2017 column as listed on your  
Statement(s) of Property Taxes Payable in 2017 ..... **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:														
		\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
your property tax refund is:																
0	1,670	4	28	51	75	99	123	146	170	194	218	241	265	289	313	336
1,670	3,350	0	12	36	59	83	107	131	154	178	202	226	249	273	297	321
3,350	5,060	0	0	19	43	67	91	114	138	162	186	209	233	257	281	304
5,060	6,730	0	0	3	26	48	71	93	116	138	161	183	206	228	251	273
6,730	8,400	0	0	0	4	26	49	71	94	116	139	161	184	206	229	251
8,400	10,090	0	0	0	0	1	24	46	69	91	114	136	159	181	204	226
10,090	11,780	0	0	0	0	0	6	28	51	73	96	118	141	163	186	208
11,780	13,470	0	0	0	0	0	0	0	20	41	62	84	105	126	147	169
13,470	15,150	0	0	0	0	0	0	0	1	22	44	65	86	107	129	150
15,150	16,830	0	0	0	0	0	0	0	0	0	12	33	54	75	97	118
16,830	18,500	0	0	0	0	0	0	0	0	0	0	12	32	52	72	92
18,500	20,200	0	0	0	0	0	0	0	0	0	0	0	0	18	38	58
20,200	21,880	0	0	0	0	0	0	0	0	0	0	0	0	0	18	38
21,880	& 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:													
		\$400	425	450	475	500	525	550	575	600	625	650	675	700	725
your property tax refund is:															
0	1,670	360	384	408	431	455	479	503	526	550	574	598	621	645	669
1,670	3,350	344	368	392	416	439	463	487	511	534	558	582	606	629	653
3,350	5,060	328	352	376	399	423	447	471	494	518	542	566	589	613	637
5,060	6,730	296	318	341	363	386	408	431	453	476	498	521	543	566	588
6,730	8,400	274	296	319	341	364	386	409	431	454	476	499	521	544	566
8,400	10,090	249	271	294	316	339	361	384	406	429	451	474	496	519	541
10,090	11,780	231	253	276	298	321	343	366	388	411	433	456	478	501	523
11,780	13,470	190	211	232	254	275	296	317	339	360	381	402	424	445	466
13,470	15,150	171	192	214	235	256	277	299	320	341	362	384	405	426	447
15,150	16,830	139	160	182	203	224	245	267	288	309	330	352	373	394	415
16,830	18,500	112	132	152	172	192	212	232	252	272	292	312	332	352	372
18,500	20,200	78	98	118	138	158	178	198	218	238	258	278	298	318	338
20,200	21,880	58	78	98	118	138	158	178	198	218	238	258	278	298	318
21,880	23,550	19	39	59	79	99	119	139	159	179	199	219	239	259	279
23,550	25,230	0	0	17	36	55	73	92	111	130	148	167	186	205	223
25,230	26,930	0	0	0	0	14	32	51	70	89	107	126	145	164	182
26,930	28,610	0	0	0	0	0	9	28	47	66	84	103	122	141	159
28,610	30,280	0	0	0	0	0	0	0	2	20	37	55	72	90	107
30,280	31,960	0	0	0	0	0	0	0	0	0	0	11	28	46	63
31,960	33,650	0	0	0	0	0	0	0	0	0	0	0	4	22	39
33,650	35,330	0	0	0	0	0	0	0	0	0	0	0	0	0	16
35,330	& 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:													
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
your property tax refund is:															
0	1,670	693	716	740	764	788	811	835	859	883	906	930	954	978	1,001
1,670	3,350	677	701	724	748	772	796	819	843	867	891	914	938	962	986
3,350	5,060	661	684	708	732	756	779	803	827	851	874	898	922	946	969
5,060	6,730	611	633	656	678	701	723	746	768	791	813	836	858	881	903
6,730	8,400	589	611	634	656	679	701	724	746	769	791	814	836	859	881
8,400	10,090	564	586	609	631	654	676	699	721	744	766	789	811	834	856

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:													
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													
10,090	11,780	546	568	591	613	636	658	681	703	726	748	771	793	816	838
11,780	13,470	487	509	530	551	572	594	615	636	657	679	700	721	742	764
13,470	15,150	469	490	511	532	554	575	596	617	639	660	681	702	724	745
15,150	16,830	437	458	479	500	522	543	564	585	607	628	649	670	692	713
16,830	18,500	392	412	432	452	472	492	512	532	552	572	592	612	632	652
18,500	20,200	358	378	398	418	438	458	478	498	518	538	558	578	598	618
20,200	21,880	338	358	378	398	418	438	458	478	498	518	538	558	578	598
21,880	23,550	299	319	339	359	379	399	419	439	459	479	499	519	539	559
23,550	25,230	242	261	280	298	317	336	355	373	392	411	430	448	467	486
25,230	26,930	201	220	239	257	276	295	314	332	351	370	389	407	426	445
26,930	28,610	178	197	216	234	253	272	291	309	328	347	366	384	403	422
28,610	30,280	125	142	160	177	195	212	230	247	265	282	300	317	335	352
30,280	31,960	81	98	116	133	151	168	186	203	221	238	256	273	291	308
31,960	33,650	57	74	92	109	127	144	162	179	197	214	232	249	267	284
33,650	35,330	33	51	68	86	103	121	138	156	173	191	208	226	243	261
35,330	37,020	9	25	42	58	74	90	107	123	139	155	172	188	204	220
37,020	38,700	0	3	20	36	52	68	85	101	117	133	150	166	182	198
38,700	40,370	0	0	0	14	30	47	63	79	95	112	128	144	160	177
40,370	42,050	0	0	0	0	8	23	38	53	68	83	98	113	128	143
42,050	43,760	0	0	0	0	0	3	18	33	48	63	78	93	108	123
43,760	45,430	0	0	0	0	0	0	0	12	27	42	57	72	87	102
45,430	47,110	0	0	0	0	0	0	0	0	7	22	37	52	67	82
47,110	48,790	0	0	0	0	0	0	0	0	0	2	16	29	43	57
48,790	50,480	0	0	0	0	0	0	0	0	0	0	0	11	25	38
50,480	52,170	0	0	0	0	0	0	0	0	0	0	0	0	6	20
52,170	53,830	0	0	0	0	0	0	0	0	0	0	0	0	0	1
53,830	& 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:													
		\$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	1,670	1,025	1,049	1,073	1,096	1,120	1,144	1,168	1,191	1,215	1,239	1,263	1,286	1,310	1,334
1,670	3,350	1,009	1,033	1,057	1,081	1,104	1,128	1,152	1,176	1,199	1,223	1,247	1,271	1,294	1,318
3,350	5,060	993	1,017	1,041	1,064	1,088	1,112	1,136	1,159	1,183	1,207	1,231	1,254	1,278	1,302
5,060	6,730	926	948	971	993	1,016	1,038	1,061	1,083	1,106	1,128	1,151	1,173	1,196	1,218
6,730	8,400	904	926	949	971	994	1,016	1,039	1,061	1,084	1,106	1,129	1,151	1,174	1,196
8,400	10,090	879	901	924	946	969	991	1,014	1,036	1,059	1,081	1,104	1,126	1,149	1,171
10,090	11,780	861	883	906	928	951	973	996	1,018	1,041	1,063	1,086	1,108	1,131	1,153
11,780	13,470	785	806	827	849	870	891	912	934	955	976	997	1,019	1,040	1,061
13,470	15,150	766	787	809	830	851	872	894	915	936	957	979	1,000	1,021	1,042
15,150	16,830	734	755	777	798	819	840	862	883	904	925	947	968	989	1,010
16,830	18,500	672	692	712	732	752	772	792	812	832	852	872	892	912	932
18,500	20,200	638	658	678	698	718	738	758	778	798	818	838	858	878	898
20,200	21,880	618	638	658	678	698	718	738	758	778	798	818	838	858	878
21,880	23,550	579	599	619	639	659	679	699	719	739	759	779	799	819	839
23,550	25,230	505	523	542	561	580	598	617	636	655	673	692	711	730	748
25,230	26,930	464	482	501	520	539	557	576	595	614	632	651	670	689	707
26,930	28,610	441	459	478	497	516	534	553	572	591	609	628	647	666	684
28,610	30,280	370	387	405	422	440	457	475	492	510	527	545	562	580	597
30,280	31,960	326	343	361	378	396	413	431	448	466	483	501	518	536	553
31,960	33,650	302	319	337	354	372	389	407	424	442	459	477	494	512	529
33,650	35,330	278	296	313	331	348	366	383	401	418	436	453	471	488	506
35,330	37,020	237	253	269	285	302	318	334	350	367	383	399	415	432	448
37,020	38,700	215	231	247	263	280	296	312	328	345	361	377	393	410	426

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
		but less than:													
at least 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:													
38,700	40,370	193	209	225	242	258	274	290	307	323	339	355	372	388	404
40,370	42,050	158	173	188	203	218	233	248	263	278	293	308	323	338	353
42,050	43,760	138	153	168	183	198	213	228	243	258	273	288	303	318	333
43,760	45,430	117	132	147	162	177	192	207	222	237	252	267	282	297	312
45,430	47,110	97	112	127	142	157	172	187	202	217	232	247	262	277	292
47,110	48,790	71	84	98	112	126	139	153	167	181	194	208	222	236	249
48,790	50,480	52	66	80	93	107	121	135	148	162	176	190	203	217	231
50,480	52,170	34	47	61	75	89	102	116	130	144	157	171	185	199	212
52,170	53,830	14	26	39	51	64	76	89	101	114	126	139	151	164	176
53,830	55,520	0	10	22	35	47	60	72	85	97	110	122	135	147	160
55,520	57,200	0	0	5	18	30	43	55	68	80	93	105	118	130	143
57,200	58,880	0	0	0	1	13	26	38	51	63	76	88	101	113	126
58,880	& 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
		but less than:													
at least 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	1,670	1,358	1,381	1,405	1,429	1,453	1,476	1,500	1,524	1,548	1,571	1,595	1,619	1,643	1,666
1,670	3,350	1,342	1,366	1,389	1,413	1,437	1,461	1,484	1,508	1,532	1,556	1,579	1,603	1,627	1,651
3,350	5,060	1,326	1,349	1,373	1,397	1,421	1,444	1,468	1,492	1,516	1,539	1,563	1,587	1,611	1,634
5,060	6,730	1,241	1,263	1,286	1,308	1,331	1,353	1,376	1,398	1,421	1,443	1,466	1,488	1,511	1,533
6,730	8,400	1,219	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
8,400	10,090	1,194	1,216	1,239	1,261	1,284	1,306	1,329	1,351	1,374	1,396	1,419	1,441	1,464	1,486
10,090	11,780	1,176	1,198	1,221	1,243	1,266	1,288	1,311	1,333	1,356	1,378	1,401	1,423	1,446	1,468
11,780	13,470	1,082	1,104	1,125	1,146	1,167	1,189	1,210	1,231	1,252	1,274	1,295	1,316	1,337	1,359
13,470	15,150	1,064	1,085	1,106	1,127	1,149	1,170	1,191	1,212	1,234	1,255	1,276	1,297	1,319	1,340
15,150	16,830	1,032	1,053	1,074	1,095	1,117	1,138	1,159	1,180	1,202	1,223	1,244	1,265	1,287	1,308
16,830	18,500	952	972	992	1,012	1,032	1,052	1,072	1,092	1,112	1,132	1,152	1,172	1,192	1,212
18,500	20,200	918	938	958	978	998	1,018	1,038	1,058	1,078	1,098	1,118	1,138	1,158	1,178
20,200	21,880	898	918	938	958	978	998	1,018	1,038	1,058	1,078	1,098	1,118	1,138	1,158
21,880	23,550	859	879	899	919	939	959	979	999	1,019	1,039	1,059	1,079	1,099	1,119
23,550	25,230	767	786	805	823	842	861	880	898	917	936	955	973	992	1,011
25,230	26,930	726	745	764	782	801	820	839	857	876	895	914	932	951	970
26,930	28,610	703	722	741	759	778	797	816	834	853	872	891	909	928	947
28,610	30,280	615	632	650	667	685	702	720	737	755	772	790	807	825	842
30,280	31,960	571	588	606	623	641	658	676	693	711	728	746	763	781	798
31,960	33,650	547	564	582	599	617	634	652	669	687	704	722	739	757	774
33,650	35,330	523	541	558	576	593	611	628	646	663	681	698	716	733	751
35,330	37,020	464	480	497	513	529	545	562	578	594	610	627	643	659	675
37,020	38,700	442	458	475	491	507	523	540	556	572	588	605	621	637	653
38,700	40,370	420	437	453	469	485	502	518	534	550	567	583	599	615	632
40,370	42,050	368	383	398	413	428	443	458	473	488	503	518	533	548	563
42,050	43,760	348	363	378	393	408	423	438	453	468	483	498	513	528	543
43,760	45,430	327	342	357	372	387	402	417	432	447	462	477	492	507	522
45,430	47,110	307	322	337	352	367	382	397	412	427	442	457	472	487	502
47,110	48,790	263	277	291	304	318	332	346	359	373	387	401	414	428	442
48,790	50,480	245	258	272	286	300	313	327	341	355	368	382	396	410	423
50,480	52,170	226	240	254	267	281	295	309	322	336	350	364	377	391	405
52,170	53,830	189	201	214	226	239	251	264	276	289	301	314	326	339	351
53,830	55,520	172	185	197	210	222	235	247	260	272	285	297	310	322	335
55,520	57,200	155	168	180	193	205	218	230	243	255	268	280	293	305	318
57,200	58,880	138	151	163	176	188	201	210	210	210	210	210	210	210	210
58,880	& 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	1,670	1,690	1,714	1,738	1,761	1,785	1,809	1,833	1,856	1,880
1,670	3,350	1,674	1,698	1,722	1,746	1,769	1,793	1,817	1,841	1,864
3,350	5,060	1,658	1,682	1,706	1,729	1,753	1,777	1,801	1,824	1,848
5,060	6,730	1,556	1,578	1,601	1,623	1,646	1,668	1,691	1,713	1,736
6,730	8,400	1,534	1,556	1,579	1,601	1,624	1,646	1,669	1,691	1,714
8,400	10,090	1,509	1,531	1,554	1,576	1,599	1,621	1,644	1,666	1,689
10,090	11,780	1,491	1,513	1,536	1,558	1,581	1,603	1,626	1,648	1,671
11,780	13,470	1,380	1,401	1,422	1,444	1,465	1,486	1,507	1,529	1,550
13,470	15,150	1,361	1,382	1,404	1,425	1,446	1,467	1,489	1,510	1,531
15,150	16,830	1,329	1,350	1,372	1,393	1,414	1,435	1,457	1,478	1,499
16,830	18,500	1,232	1,252	1,272	1,292	1,312	1,332	1,352	1,372	1,392
18,500	20,200	1,198	1,218	1,238	1,258	1,278	1,298	1,318	1,338	1,358
20,200	21,880	1,178	1,198	1,218	1,238	1,258	1,278	1,298	1,318	1,338
21,880	23,550	1,139	1,159	1,179	1,199	1,219	1,239	1,259	1,279	1,299
23,550	25,230	1,030	1,048	1,067	1,086	1,105	1,123	1,142	1,161	1,180
25,230	26,930	989	1,007	1,026	1,045	1,064	1,082	1,101	1,120	1,139
26,930	28,610	966	984	1,003	1,022	1,041	1,059	1,078	1,097	1,116
28,610	30,280	860	877	895	912	930	947	965	982	1,000
30,280	31,960	816	833	851	868	886	903	921	938	956
31,960	33,650	792	809	827	844	862	879	897	914	932
33,650	35,330	768	786	803	821	838	856	873	891	908
35,330	37,020	692	708	724	740	757	773	789	805	822
37,020	38,700	670	686	702	718	735	751	767	783	800
38,700	40,370	648	664	680	697	713	729	745	762	778
40,370	42,050	578	593	608	623	638	653	668	683	698
42,050	43,760	558	573	588	603	618	633	648	663	678
43,760	45,430	537	552	567	582	597	612	627	642	657
45,430	47,110	517	532	547	562	577	592	607	622	637
47,110	48,790	456	469	483	497	511	524	538	552	566
48,790	50,480	437	451	465	478	492	506	520	533	547
50,480	52,170	419	432	446	460	474	487	501	515	529
52,170	53,830	364	376	389	401	414	426	439	451	464
53,830	55,520	347	360	372	385	397	410	422	435	447
55,520	57,200	330	343	355	368	380	393	405	418	430
57,200	58,880	210	210	210	210	210	210	210	210	210
58,880	& 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	1,670	1,904	1,928	1,951	1,975	1,999	2,023	2,046	2,060	2,060	2,060
1,670	3,350	1,888	1,912	1,936	1,959	1,983	2,007	2,031	2,054	2,060	2,060
3,350	5,060	1,872	1,896	1,919	1,943	1,967	1,991	2,014	2,038	2,060	2,060
5,060	6,730	1,758	1,781	1,803	1,826	1,848	1,871	1,893	1,916	1,938	1,961
6,730	8,400	1,736	1,759	1,781	1,804	1,826	1,849	1,871	1,894	1,916	1,939
8,400	10,090	1,711	1,734	1,756	1,779	1,801	1,824	1,846	1,869	1,891	1,914
10,090	11,780	1,693	1,716	1,738	1,761	1,783	1,806	1,828	1,851	1,873	1,896
11,780	13,470	1,571	1,592	1,614	1,635	1,656	1,677	1,699	1,720	1,741	1,762
13,470	15,150	1,552	1,574	1,595	1,616	1,637	1,659	1,680	1,701	1,722	1,744
15,150	16,830	1,520	1,542	1,563	1,584	1,605	1,627	1,648	1,669	1,690	1,712
16,830	18,500	1,412	1,432	1,452	1,472	1,492	1,512	1,532	1,552	1,572	1,592
18,500	20,200	1,378	1,398	1,418	1,438	1,458	1,478	1,498	1,518	1,538	1,558
20,200	21,880	1,358	1,378	1,398	1,418	1,438	1,458	1,478	1,498	1,518	1,538
21,880	23,550	1,319	1,339	1,359	1,379	1,399	1,419	1,439	1,459	1,479	1,499
23,550	25,230	1,198	1,217	1,236	1,255	1,273	1,292	1,311	1,330	1,348	1,367
25,230	26,930	1,157	1,176	1,195	1,214	1,232	1,251	1,270	1,289	1,307	1,326
26,930	28,610	1,134	1,153	1,172	1,191	1,209	1,228	1,247	1,266	1,284	1,303
28,610	30,280	1,017	1,035	1,052	1,070	1,087	1,105	1,122	1,140	1,157	1,175
30,280	31,960	973	991	1,008	1,026	1,043	1,061	1,078	1,096	1,113	1,131
31,960	33,650	949	967	984	1,002	1,019	1,037	1,054	1,072	1,089	1,107



# Renters Only

# Refund Table

If line 8 is:		and line 9 is at least:									
		\$2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
at least	but less than	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:									
33,650	35,330	926	943	961	978	996	1,013	1,031	1,048	1,066	1,083
35,330	37,020	838	854	870	887	903	919	935	952	968	984
37,020	38,700	816	832	848	865	881	897	913	930	946	962
38,700	40,370	794	810	827	843	859	875	892	908	924	940
40,370	42,050	713	728	743	758	773	788	803	818	833	848
42,050	43,760	693	708	723	738	753	768	783	798	813	828
43,760	45,430	672	687	702	717	732	747	762	777	792	807
45,430	47,110	652	667	682	697	712	727	742	757	772	787
47,110	48,790	579	593	607	621	634	648	662	676	689	703
48,790	50,480	561	575	588	602	616	630	643	657	671	685
50,480	52,170	542	556	570	584	597	611	625	639	652	666
52,170	53,830	476	489	501	514	526	539	551	564	576	589
53,830	55,520	460	472	485	497	510	522	535	547	560	572
55,520	57,200	443	455	468	480	493	505	510	510	510	510
57,200	58,880	210	210	210	210	210	210	210	210	210	210
58,880	& up	0	0	0	0	0	0	0	0	0	0

If line 8 is:		and line 9 is at least:										
		\$2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500
at least	but less than	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	1,670	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060
1,670	3,350	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060
3,350	5,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060
5,060	6,730	1,983	2,006	2,028	2,051	2,060	2,060	2,060	2,060	2,060	2,060	2,060
6,730	8,400	1,961	1,984	2,006	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010
8,400	10,090	1,936	1,959	1,960	1,960	1,960	1,960	1,960	1,960	1,960	1,960	1,960
10,090	11,780	1,918	1,941	1,960	1,960	1,960	1,960	1,960	1,960	1,960	1,960	1,960
11,780	13,470	1,784	1,805	1,826	1,847	1,869	1,890	1,910	1,910	1,910	1,910	1,910
13,470	15,150	1,765	1,786	1,807	1,829	1,850	1,871	1,892	1,910	1,910	1,910	1,910
15,150	16,830	1,733	1,754	1,775	1,797	1,818	1,839	1,850	1,850	1,850	1,850	1,850
16,830	18,500	1,612	1,632	1,652	1,672	1,692	1,712	1,732	1,752	1,772	1,792	1,800
18,500	20,200	1,578	1,598	1,618	1,638	1,658	1,678	1,698	1,718	1,738	1,750	1,750
20,200	21,880	1,558	1,578	1,598	1,618	1,638	1,658	1,678	1,698	1,718	1,738	*
21,880	23,550	1,519	1,539	1,559	1,579	1,599	1,619	1,639	1,659	1,679	1,699	*
23,550	25,230	1,386	1,405	1,423	1,442	1,461	1,480	1,498	1,517	1,536	1,555	*
25,230	26,930	1,345	1,364	1,382	1,401	1,420	1,439	1,457	1,476	1,495	1,514	*
26,930	28,610	1,322	1,341	1,359	1,378	1,397	1,416	1,434	1,453	1,472	1,491	*
28,610	30,280	1,192	1,210	1,227	1,245	1,262	1,280	1,297	1,315	1,332	1,350	*
30,280	31,960	1,148	1,166	1,183	1,201	1,218	1,236	1,253	1,271	1,288	1,306	*
31,960	33,650	1,124	1,142	1,159	1,177	1,194	1,212	1,229	1,247	1,264	1,282	*
33,650	35,330	1,101	1,118	1,136	1,153	1,171	1,188	1,206	1,223	1,241	1,258	*
35,330	37,020	1,000	1,017	1,033	1,049	1,065	1,082	1,098	1,114	1,130	1,147	*
37,020	38,700	978	995	1,011	1,027	1,043	1,060	1,076	1,092	1,108	1,125	*
38,700	40,370	957	973	989	1,005	1,022	1,038	1,054	1,070	1,087	1,103	*
40,370	42,050	863	878	893	908	923	938	953	968	983	998	*
42,050	43,760	843	858	873	888	903	918	933	948	963	978	*
43,760	45,430	822	837	852	867	882	897	912	927	942	957	*
45,430	47,110	802	817	832	847	862	877	892	907	922	937	*
47,110	48,790	717	731	744	758	772	786	799	813	827	841	*
48,790	50,480	698	712	726	740	753	767	781	795	808	822	*
50,480	52,170	680	694	707	721	735	749	762	776	790	804	*
52,170	53,830	601	614	626	639	651	664	676	689	701	714	*
53,830	55,520	585	597	610	622	635	647	660	672	685	697	*
55,520	57,200	510	510	510	510	510	510	510	510	510	510	510
57,200	58,880	210	210	210	210	210	210	210	210	210	210	210
58,880	& 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 \$20,200 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
20,200	21,880	0.015	0.800	1,750
21,880	23,550	0.016	0.800	1,700
23,550	25,230	0.017	0.750	1,700
25,230	28,610	0.018	0.750	1,700
28,610	30,280	0.019	0.700	1,700
30,280	35,330	0.020	0.700	1,700
35,330	40,370	0.020	0.650	1,700
40,370	47,110	0.020	0.600	1,700
47,110	48,790	0.020	0.550	1,540
48,790	50,480	0.020	0.550	1,390
50,480	52,170	0.020	0.550	1,180
52,170	53,830	0.020	0.500	1,030
53,830	55,520	0.020	0.500	930
55,520	57,200	0.020	0.500	510
57,200	58,880	0.020	0.500	210
58,880	& up	not eligible		

# Homestead Credit Refund (for Homeowners) Table

If line 8 is: at least	but less than	and line 13 is at least: \$0																but less than: \$25															
		25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575	600								
0	1,670	4	25	46	67	89	110	131	152	174	195	216	237	259	280	301	322	344	365	386	407	429	450	471	492								
1,670	3,330	0	9	30	51	72	94	115	136	157	179	200	221	242	264	285	306	327	349	370	391	412	434	455	476								
3,330	5,040	0	10	32	53	74	95	117	138	159	180	202	223	244	265	287	308	329	350	372	393	414	435	457									
5,040	6,720	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309	329	349	369	389	409									
6,720	8,370	0	0	0	5	25	45	65	85	105	125	145	165	185	205	225	245	265	285	305	325	345	365	385									
8,370	10,050	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	259	279	299	319	339	359										
10,050	11,730	0	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	259	279	299	319	339										
11,730	13,400	0	0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309										
13,400	15,090	0	0	0	0	0	0	0	16	36	56	76	96	116	136	156	176	196	216	236	256	276	296										
15,090	16,760	0	0	0	0	0	0	0	0	1	21	41	61	81	101	121	141	161	181	201	221	241	261										
16,760	18,420	0	0	0	0	0	0	0	0	0	0	2	21	40	59	77	96	115	134	152	171	190	209										
18,420	20,110	0	0	0	0	0	0	0	0	0	0	2	20	39	58	77	95	114	133	152	171	190	209										
20,110	21,790	0	0	0	0	0	0	0	0	0	0	0	0	14	33	51	70	89	108	126	145	164	183										
21,790	23,460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	26	45	64	83	101	120										
23,460	25,130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	19	36	54	71	89										
25,130	26,810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	30	48										
26,810	28,490	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	24									
28,490	30,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1									
30,140	31,800	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	but less than:																								
least	\$ 625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200	
	your homestead credit refund is:																								
0	1,670	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
1,670	3,330	497	519	540	561	582	604	625	646	667	689	710	731	752	774	795	816	837	859	880	901	922	944	965	986
3,330	5,040	478	499	520	542	563	584	605	627	648	669	690	712	733	754	775	797	818	839	860	882	903	924	945	967
5,040	6,720	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	749	769	789	809	829	849	869	889
6,720	8,370	405	425	445	465	485	505	525	545	565	585	605	625	645	665	685	705	725	745	765	785	805	825	845	865
8,370	10,050	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699	719	739	759	779	799	819	839
10,050	11,730	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699	719	739	759	779	799	819
11,730	13,400	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	749	769	789
13,400	15,090	296	316	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	756
15,090	16,760	261	281	301	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721
16,760	18,420	209	227	246	265	284	302	321	340	359	377	396	415	434	452	471	490	509	527	546	565	584	602	621	640
18,420	20,110	170	189	208	227	245	264	283	302	320	339	358	377	395	414	433	452	470	489	508	527	545	564	583	602
20,110	21,790	145	164	183	201	220	239	258	276	295	314	333	351	370	389	408	426	445	464	483	501	520	539	558	576
21,790	23,460	120	139	158	176	195	214	233	251	270	289	308	326	345	364	383	401	420	439	458	476	495	514	533	551
23,460	25,130	89	106	124	141	159	176	194	211	229	246	264	281	299	316	334	351	369	386	404	421	439	456	474	491
25,130	26,810	65	83	100	118	135	153	170	188	205	223	240	258	275	293	310	328	345	363	380	398	415	433	450	468
26,810	28,490	42	59	77	94	112	129	147	164	182	199	217	234	252	269	287	304	322	339	357	374	392	409	427	444
28,490	30,140	17	33	50	66	82	98	115	131	147	163	180	196	212	228	245	261	277	293	310	326	342	358	375	391
30,140	31,800	0	12	28	44	61	77	93	109	126	142	158	174	191	207	223	239	256	272	288	304	321	337	353	369
31,800	33,470	0	0	6	23	39	55	71	88	104	120	136	153	169	185	201	218	234	250	266	283	299	315	331	348
33,470	35,180	0	0	0	1	17	33	49	66	82	98	114	131	147	163	179	196	212	228	244	261	277	293	309	326
35,180	36,840	0	0	0	0	0	11	27	44	60	76	92	109	125	141	157	174	190	206	222	239	255	271	287	304
36,840	38,510	0	0	0	0	0	0	6	22	38	55	71	87	103	120	136	152	168	185	201	217	233	250	266	282
38,510	40,200	0	0	0	0	0	0	0	0	17	33	49	65	82	98	114	130	147	163	179	195	212	228	244	260
40,200	41,870	0	0	0	0	0	0	0	0	0	11	27	43	60	76	92	108	125	141	157	173	190	206	222	238
41,870	43,530	0	0	0	0	0	0	0	0	0	0	6	22	38	54	71	87	103	119	136	152	168	184	201	217
43,530	45,200	0	0	0	0	0	0	0	0	0	0	0	0	16	33	49	65	81	98	114	130	146	163	179	195
45,200	46,870	0	0	0	0	0	0	0	0	0	0	0	0	0	11	27	43	60	76	92	108	125	141	157	173
46,870	48,540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	22	38	54	70	87	103	119	135	152
48,540	50,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	32	48	65	81	97	113	130
50,250	51,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	27	43	59	75	92	108
51,920	53,590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	21	37	54	70	86
53,590	55,260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	32	48	64
55,260	56,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	26	43
56,920	58,620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	21
58,620	60,290	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:													but less than:												
at	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	1,800	
least	than	\$1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800		
		your homestead credit refund is:																									
0	1,670	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		
1,670	3,330	1,007	1,029	1,050	1,071	1,092	1,114	1,135	1,156	1,177	1,199	1,220	1,241	1,262	1,284	1,305	1,326	1,347	1,369	1,390	1,411	1,432	1,454	1,475	1,496		
3,330	5,040	988	1,009	1,030	1,052	1,073	1,094	1,115	1,137	1,158	1,179	1,200	1,222	1,243	1,264	1,285	1,307	1,328	1,349	1,370	1,392	1,413	1,434	1,455	1,477		
5,040	6,720	909	929	949	969	989	1,009	1,029	1,049	1,069	1,089	1,109	1,129	1,149	1,169	1,189	1,209	1,229	1,249	1,269	1,289	1,309	1,329	1,349	1,369		
6,720	8,370	885	905	925	945	965	985	1,005	1,025	1,045	1,065	1,085	1,105	1,125	1,145	1,165	1,185	1,205	1,225	1,245	1,265	1,285	1,305	1,325	1,345		
8,370	10,050	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	1,259	1,279	1,299	1,319		
10,050	11,730	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	1,259	1,279	1,299		
11,730	13,400	809	829	849	869	889	909	929	949	969	989	1,009	1,029	1,049	1,069	1,089	1,109	1,129	1,149	1,169	1,189	1,209	1,229	1,249	1,269		
13,400	15,090	776	796	816	836	856	876	896	916	936	956	976	996	1,016	1,036	1,056	1,076	1,096	1,116	1,136	1,156	1,176	1,196	1,216	1,236		
15,090	16,760	741	761	781	801	821	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		
16,760	18,420	659	677	696	715	734	752	771	790	809	827	846	865	884	902	921	940	959	977	996	1,015	1,034	1,052	1,071	1,090		
18,420	20,110	620	639	658	677	695	714	733	752	770	789	808	827	845	864	883	902	920	939	958	977	995	1,014	1,033	1,052		
20,110	21,790	595	614	633	651	670	689	708	726	745	764	783	801	820	839	858	876	895	914	933	951	970	989	1,008	1,026		
21,790	23,460	570	589	608	626	645	664	683	701	720	739	758	776	795	814	833	851	870	889	908	926	945	964	983	1,001		
23,460	25,130	509	526	544	561	579	596	614	631	649	666	684	701	719	736	754	771	789	806	824	841	859	876	894	911		
25,130	26,810	485	503	520	538	555	573	590	608	625	643	660	678	695	713	730	748	765	783	800	818	835	853	870	888		
26,810	28,490	462	479	497	514	532	549	567	584	602	619	637	654	672	689	707	724	742	759	777	794	812	829	847	864		
28,490	30,140	407	423	440	456	472	488	505	521	537	553	570	586	602	618	635	651	667	683	700	716	732	748	765	781		
30,140	31,800	386	402	418	434	451	467	483	499	516	532	548	564	581	597	613	629	646	662	678	694	711	727	743	759		
31,800	33,470	364	380	396	413	429	445	461	478	494	510	526	543	559	575	591	608	624	640	656	673	689	705	721	738		
33,470	35,180	342	358	374	391	407	423	439	456	472	488	504	521	537	553	569	586	602	618	634	651	667	683	699	716		
35,180	36,840	320	336	352	369	385	401	417	434	450	466	482	499	515	531	547	564	580	596	612	629	645	661	677	694		
36,840	38,510	298	315	331	347	363	380	396	412	428	445	461	477	493	510	526	542	558	575	591	607	623	640	656	672		
38,510	40,200	277	293	309	325	342	358	374	390	407	423	439	455	472	488	504	520	537	553	569	585	602	618	634	650		
40,200	41,870	255	271	287	303	320	336	352	368	385	401	417	433	450	466	482	498	515	531	547	563	580	596	612	628		
41,870	43,550	233	249	266	282	298	314	331	347	363	379	396	412	428	444	461	477	493	509	526	542	558	574	591	607		
43,550	45,200	211	228	244	260	276	293	309	325	341	358	374	390	406	423	439	455	471	488	504	520	536	553	569	585		
45,200	46,870	190	206	222	238	255	271	287	303	320	336	352	368	385	401	417	433	450	466	482	498	515	531	547	563		
46,870	48,540	168	184	200	217	233	249	265	282	298	314	330	347	363	379	395	412	428	444	460	477	493	509	525	542		
48,540	50,250	146	162	178	195	211	227	243	260	276	292	308	325	341	357	373	390	406	422	438	455	471	487	503	520		
50,250	51,920	124	140	157	173	189	205	222	238	254	270	287	303	319	335	352	368	384	400	417	433	449	465	482	498		
51,920	53,590	102	119	135	151	167	184	200	216	232	249	265	281	297	314	330	346	362	379	395	411	427	444	460	476		
53,590	55,260	81	97	113	129	146	162	178	194	211	227	243	259	276	292	308	324	341	357	373	389	406	422	438	454		
55,260	56,920	59	75	91	108	124	140	156	173	189	205	221	238	254	270	286	303	319	335	351	368	384	400	416	433		
56,920	58,620	37	53	70	86	102	118	135	151	167	183	200	216	232	248	265	281	297	313	330	346	362	378	395	411		
58,620	60,290	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	254	269	284	299	314	329	344	359		
60,290	61,960	0	9	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309	324	339		
61,960	63,630	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289	304	319		
63,630	65,300	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	254	269	284	299		
65,300	67,000	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279		
67,000	68,670	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218		
68,670	70,330	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	
70,330	72,000	0	0	0	0	0	0	0	0	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	

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	\$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
72,000	73,670	0	0	0	0	0	0	0	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	
73,670	75,380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	
75,380	77,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66
77,050	78,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	29	44
78,720	80,390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	22
80,390	82,050	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

If line 8 is:		and line 13 is at least:																								
at least	but less than	\$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	1,670	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	
1,670	3,330	1,517	1,539	1,560	1,581	1,602	1,624	1,645	1,666	1,687	1,709	1,730	1,751	1,772	1,794	1,815	1,836	1,857	1,879	1,900	1,921	1,942	1,964	1,985	2,006	
3,330	5,040	1,498	1,519	1,540	1,562	1,583	1,604	1,625	1,647	1,668	1,689	1,710	1,732	1,753	1,774	1,795	1,817	1,838	1,859	1,880	1,902	1,923	1,944	1,965	1,987	
5,040	6,720	1,389	1,409	1,429	1,449	1,469	1,489	1,509	1,529	1,549	1,569	1,589	1,609	1,629	1,649	1,669	1,689	1,709	1,729	1,749	1,769	1,789	1,809	1,829	1,849	
6,720	8,370	1,365	1,385	1,405	1,425	1,445	1,465	1,485	1,505	1,525	1,545	1,565	1,585	1,605	1,625	1,645	1,665	1,685	1,705	1,725	1,745	1,765	1,785	1,805	1,825	
8,370	10,050	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	1,739	1,759	1,779	1,799	
10,050	11,730	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	1,739	1,759	1,779	
11,730	13,400	1,289	1,309	1,329	1,349	1,369	1,389	1,409	1,429	1,449	1,469	1,489	1,509	1,529	1,549	1,569	1,589	1,609	1,629	1,649	1,669	1,689	1,709	1,729	1,749	
13,400	15,090	1,256	1,276	1,296	1,316	1,336	1,356	1,376	1,396	1,416	1,436	1,456	1,476	1,496	1,516	1,536	1,556	1,576	1,596	1,616	1,636	1,656	1,676	1,696	1,716	
15,090	16,760	1,221	1,241	1,261	1,281	1,301	1,321	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	
16,760	18,420	1,109	1,127	1,146	1,165	1,184	1,202	1,221	1,240	1,259	1,277	1,296	1,315	1,334	1,352	1,371	1,390	1,409	1,427	1,446	1,465	1,484	1,502	1,521	1,540	
18,420	20,110	1,070	1,089	1,108	1,127	1,145	1,164	1,183	1,202	1,220	1,239	1,258	1,277	1,295	1,314	1,333	1,352	1,370	1,389	1,408	1,427	1,445	1,464	1,483	1,502	
20,110	21,790	1,045	1,064	1,083	1,101	1,120	1,139	1,158	1,176	1,195	1,214	1,233	1,251	1,270	1,289	1,308	1,326	1,345	1,364	1,383	1,401	1,420	1,439	1,458	1,476	
21,790	23,460	1,020	1,039	1,058	1,076	1,095	1,114	1,133	1,151	1,170	1,189	1,208	1,226	1,245	1,264	1,283	1,301	1,320	1,339	1,358	1,376	1,395	1,414	1,433	1,451	
23,460	25,130	929	946	964	981	999	1,016	1,034	1,051	1,069	1,086	1,104	1,121	1,139	1,156	1,174	1,191	1,209	1,226	1,244	1,261	1,279	1,296	1,314	1,331	
25,130	26,810	905	923	940	958	975	993	1,010	1,028	1,045	1,063	1,080	1,098	1,115	1,133	1,150	1,168	1,185	1,203	1,220	1,238	1,255	1,273	1,290	1,308	
26,810	28,490	882	899	917	934	952	969	987	1,004	1,022	1,039	1,057	1,074	1,092	1,109	1,127	1,144	1,162	1,179	1,197	1,214	1,232	1,249	1,267	1,284	
28,490	30,140	797	813	830	846	862	878	895	911	927	943	960	976	992	1,008	1,025	1,041	1,057	1,073	1,090	1,106	1,122	1,138	1,155	1,171	
30,140	31,800	776	792	808	824	841	857	873	889	906	922	938	954	971	987	1,003	1,019	1,036	1,052	1,068	1,084	1,101	1,117	1,133	1,149	
31,800	33,470	754	770	786	803	819	835	851	868	884	900	916	933	949	965	981	998	1,014	1,030	1,046	1,063	1,079	1,095	1,111	1,128	
33,470	35,180	732	748	764	781	797	813	829	846	862	878	894	911	927	943	959	976	992	1,008	1,024	1,041	1,057	1,073	1,089	1,106	
35,180	36,840	710	726	742	759	775	791	807	824	840	856	872	889	905	921	937	954	970	986	1,002	1,019	1,035	1,051	1,067	1,084	
36,840	38,510	688	705	721	737	753	770	786	802	818	835	851	867	883	900	916	932	948	965	981	997	1,013	1,030	1,046	1,062	
38,510	40,200	667	683	699	715	732	748	764	780	797	813	829	845	862	878	894	910	927	943	959	975	992	1,008	1,024	1,040	
40,200	41,870	645	661	677	693	710	726	742	758	775	791	807	823	840	856	872	888	905	921	937	953	970	986	1,002	1,018	
41,870	43,530	623	639	656	672	688	704	721	737	753	769	786	802	818	834	851	867	883	899	916	932	948	964	981	997	
43,530	45,200	601	618	634	650	666	683	699	715	731	748	764	780	796	813	829	845	861	878	894	910	926	943	959	975	
45,200	46,870	580	596	612	628	645	661	677	693	710	726	742	758	775	791	807	823	840	856	872	888	905	921	937	953	

Continued on next page.



# Homestead Credit Refund (for Homeowners) Table

if line 8 is:	at least	but less than	and line 13 is at least:	2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
	0	1,670	\$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	
	1,670	3,330	but less than:																								
	3,330	5,040	your homestead credit refund is:																								
	5,040	6,720																									
	6,720	8,370																									
	8,370	10,050																									
	10,050	11,730																									
	11,730	13,400																									
	13,400	15,090																									
	15,090	16,760																									
	16,760	18,420																									
	18,420	20,110																									
	20,110	21,790																									
	21,790	23,460																									
	23,460	25,130																									
	25,130	26,810																									
	26,810	28,490																									
	28,490	30,140																									
	30,140	31,800																									
	31,800	33,470																									
	33,470	35,180																									
	35,180	36,840																									
	36,840	38,510																									
	38,510	40,200																									
	40,200	41,870																									
	41,870	43,530																									
	43,530	45,200																									
	45,200	46,870																									
	46,870	48,540																									
	48,540	50,250																									
	50,250	51,920																									
	51,920	53,590																									
	53,590	55,260																									
	55,260	56,920																									
	56,920	58,620																									
	58,620	60,290																									
	60,290	61,960																									
	61,960	63,630																									
	63,630	65,300																									
	65,300	67,000																									
	67,000	68,670																									
	68,670	70,330																									
	70,330	72,000																									

# Homestead Credit Refund (for Homeowners) Table

If line 8 is:		and line 13 is at least:																										
at least	but less than	\$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	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	3,000				
your homestead credit refund is:																												
72,000	73,670	530	545	560	575	590	605	620	635	650	665	680	695	710	725	740	755	770	785	800	815	830	845	860	875			
73,670	75,380	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	763	778	793	808	823	838	853			
75,380	77,050	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	756	771	786			
77,050	78,720	419	434	449	464	479	494	509	524	539	554	569	584	599	614	629	644	659	674	689	704	719	734	749	764			
78,720	80,390	397	412	427	442	457	472	487	502	517	532	547	562	577	592	607	622	637	652	667	682	697	712	727	742			
80,390	82,050	375	390	405	420	435	450	465	480	495	510	525	540	555	570	585	600	615	630	645	660	675	690	705	720			
82,050	83,750	353	368	383	398	413	428	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698			
83,750	85,420	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	580	595	610	625			
85,420	87,090	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602			
87,090	88,760	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519	534	549	564	579			
88,760	90,430	211	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556			
90,430	92,130	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533			
92,130	93,800	100	113	127	141	155	168	182	196	210	223	237	251	265	278	292	306	320	333	347	361	375	388	402	416			
93,800	95,460	78	92	105	119	133	147	160	174	188	202	215	229	243	257	270	284	298	312	325	339	353	367	380	394			
95,460	97,160	56	69	83	97	111	124	138	152	166	179	193	207	221	234	248	262	276	289	303	317	331	344	358	372			
97,160	98,830	0	0	7	21	34	48	62	76	89	103	117	131	144	158	172	186	199	213	227	241	254	268	282	296			
98,830	100,530	0	0	0	0	11	25	39	53	66	80	94	108	121	135	149	163	176	190	204	218	231	245	259	273			
100,530	102,200	0	0	0	0	0	2	14	27	39	52	64	77	89	102	114	127	139	152	164	177	189	202	214	227			
102,200	104,600	0	0	0	0	0	0	0	1	14	26	39	51	64	76	89	101	114	126	139	151	164	176	189	201			
104,600	105,540	0	0	0	0	0	0	0	0	5	18	30	43	55	68	80	93	105	118	130	143	155	168	180				
105,540	107,200	0	0	0	0	0	0	0	0	0	0	2	14	27	39	52	64	77	89	102	114	127	139	152	164			
107,200	108,660	0	0	0	0	0	0	0	0	0	0	0	0	7	20	32	45	57	70	82	95	107	120	132	145			
108,660	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

If line 8 is:		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	3,500	& over				
at least	but less than	\$3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	3,500	& over					
your homestead credit refund is:																												
0	1,670	2,554	2,575	2,596	2,617	2,639	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660				
1,670	3,330	2,537	2,559	2,580	2,601	2,622	2,644	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660				
3,330	5,040	2,518	2,539	2,560	2,582	2,603	2,624	2,645	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660				
5,040	6,720	2,349	2,369	2,389	2,409	2,429	2,449	2,469	2,489	2,509	2,529	2,549	2,569	2,589	2,609	2,629	2,649	2,660	2,660	2,660	2,660	2,660	2,660	2,660				
6,720	8,370	2,325	2,345	2,365	2,385	2,405	2,425	2,445	2,465	2,485	2,505	2,525	2,545	2,565	2,585	2,605	2,625	2,645	2,660	2,660	2,660	2,660	2,660	2,660				
8,370	10,050	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	2,619	2,639	2,659	2,660	2,660	2,660	2,660				
10,050	11,730	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	2,619	2,639	2,659	2,660	2,660	2,660				
11,730	13,400	2,249	2,269	2,289	2,309	2,329	2,349	2,369	2,389	2,409	2,429	2,449	2,469	2,489	2,509	2,529	2,549	2,569	2,589	2,609	2,629	2,660	2,660	2,660				
13,400	15,090	2,216	2,236	2,256	2,276	2,296	2,316	2,336	2,356	2,376	2,396	2,416	2,436	2,456	2,476	2,496	2,516	2,536	2,556	2,576	2,596	2,660	2,660	2,660				
15,090	16,760	2,181	2,201	2,221	2,241	2,261	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	2,660	2,660	2,660				
16,760	18,420	2,009	2,027	2,046	2,065	2,084	2,102	2,121	2,140	2,159	2,177	2,196	2,215	2,234	2,252	2,271	2,290	2,309	2,327	2,346	2,365	2,660	2,660	2,660				

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	& over
		but less than:																					
		\$3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& over	
18,420	20,110	1,970	1,989	2,008	2,027	2,045	2,064	2,083	2,102	2,120	2,139	2,158	2,177	2,195	2,214	2,233	2,252	2,270	2,289	2,308	2,327	*	
20,110	21,790	1,945	1,964	1,983	2,001	2,020	2,039	2,058	2,076	2,095	2,114	2,133	2,151	2,170	2,189	2,208	2,226	2,245	2,264	2,283	2,301	*	
21,790	23,460	1,920	1,939	1,958	1,976	1,995	2,014	2,033	2,051	2,070	2,089	2,108	2,126	2,145	2,164	2,183	2,201	2,220	2,239	2,258	2,276	*	
23,460	25,130	1,769	1,786	1,804	1,821	1,839	1,856	1,874	1,891	1,909	1,926	1,944	1,961	1,979	1,996	2,014	2,031	2,049	2,066	2,084	2,101	*	
25,130	26,810	1,745	1,763	1,780	1,798	1,815	1,833	1,850	1,868	1,885	1,903	1,920	1,938	1,955	1,973	1,990	2,008	2,025	2,043	2,060	2,078	*	
26,810	28,490	1,722	1,739	1,757	1,774	1,792	1,809	1,827	1,844	1,862	1,879	1,897	1,914	1,932	1,949	1,967	1,984	2,002	2,019	2,037	2,054	*	
28,490	30,140	1,577	1,593	1,610	1,626	1,642	1,658	1,675	1,691	1,707	1,723	1,740	1,756	1,772	1,788	1,805	1,821	1,837	1,853	1,870	1,886	*	
30,140	31,800	1,556	1,572	1,588	1,604	1,621	1,637	1,653	1,669	1,686	1,702	1,718	1,734	1,751	1,767	1,783	1,799	1,816	1,832	1,848	1,864	*	
31,800	33,470	1,534	1,550	1,566	1,583	1,599	1,615	1,631	1,648	1,664	1,680	1,696	1,713	1,729	1,745	1,761	1,778	1,794	1,810	1,826	1,843	*	
33,470	35,180	1,512	1,528	1,544	1,561	1,577	1,593	1,609	1,626	1,642	1,658	1,674	1,691	1,707	1,723	1,739	1,756	1,772	1,788	1,804	1,821	*	
35,180	36,840	1,490	1,506	1,522	1,539	1,555	1,571	1,587	1,604	1,620	1,636	1,652	1,669	1,685	1,701	1,717	1,734	1,750	1,766	1,782	1,799	*	
36,840	38,510	1,468	1,485	1,501	1,517	1,533	1,550	1,566	1,582	1,598	1,615	1,631	1,647	1,663	1,680	1,696	1,712	1,728	1,745	1,761	1,777	*	
38,510	40,200	1,447	1,463	1,479	1,495	1,512	1,528	1,544	1,560	1,577	1,593	1,609	1,625	1,642	1,658	1,674	1,690	1,707	1,723	1,739	1,755	*	
40,200	41,870	1,425	1,441	1,457	1,473	1,490	1,506	1,522	1,538	1,555	1,571	1,587	1,603	1,620	1,636	1,652	1,668	1,685	1,701	1,717	1,733	*	
41,870	43,530	1,403	1,419	1,436	1,452	1,468	1,484	1,501	1,517	1,533	1,549	1,566	1,582	1,598	1,614	1,631	1,647	1,663	1,679	1,696	1,712	*	
43,530	45,200	1,381	1,398	1,414	1,430	1,446	1,463	1,479	1,495	1,511	1,528	1,544	1,560	1,576	1,593	1,609	1,625	1,641	1,658	1,674	1,690	*	
45,200	46,870	1,360	1,376	1,392	1,408	1,425	1,441	1,457	1,473	1,490	1,506	1,522	1,538	1,555	1,571	1,587	1,603	1,620	1,636	1,652	1,668	*	
46,870	48,540	1,338	1,354	1,370	1,387	1,403	1,419	1,435	1,452	1,468	1,484	1,500	1,517	1,533	1,549	1,565	1,582	1,598	1,614	1,630	1,647	*	
48,540	50,250	1,316	1,332	1,348	1,365	1,381	1,397	1,413	1,430	1,446	1,462	1,478	1,495	1,511	1,527	1,543	1,560	1,576	1,592	1,608	1,625	*	
50,250	51,920	1,294	1,310	1,327	1,343	1,359	1,375	1,392	1,408	1,424	1,440	1,457	1,473	1,489	1,505	1,522	1,538	1,554	1,570	1,587	1,603	*	
51,920	53,590	1,272	1,289	1,305	1,321	1,337	1,354	1,370	1,386	1,402	1,419	1,435	1,451	1,467	1,484	1,500	1,516	1,532	1,549	1,565	1,581	*	
53,590	55,260	1,251	1,267	1,283	1,299	1,316	1,332	1,348	1,364	1,381	1,397	1,413	1,429	1,446	1,462	1,478	1,494	1,511	1,527	1,543	1,559	*	
55,260	56,920	1,229	1,245	1,261	1,278	1,294	1,310	1,326	1,343	1,359	1,375	1,391	1,408	1,424	1,440	1,456	1,473	1,489	1,505	1,521	1,538	*	
56,920	58,620	1,207	1,223	1,240	1,256	1,272	1,288	1,305	1,321	1,337	1,353	1,370	1,386	1,402	1,418	1,435	1,451	1,467	1,483	1,500	1,516	*	
58,620	60,290	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	*	
60,290	61,960	1,074	1,089	1,104	1,119	1,134	1,149	1,164	1,179	1,194	1,209	1,224	1,239	1,254	1,269	1,284	1,299	1,314	1,329	1,344	1,359	*	
61,960	63,630	1,054	1,069	1,084	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	*	
63,630	65,300	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	1,304	1,319	*	
65,300	67,000	1,014	1,029	1,044	1,059	1,074	1,089	1,104	1,119	1,134	1,149	1,164	1,179	1,194	1,209	1,224	1,239	1,254	1,269	1,284	1,299	*	
67,000	68,670	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	*	
68,670	70,330	932	947	962	977	992	1,007	1,022	1,037	1,052	1,067	1,082	1,097	1,112	1,127	1,142	1,157	1,172	1,187	1,202	1,217	*	
70,330	72,000	911	926	941	956	971	986	1,001	1,016	1,031	1,046	1,061	1,076	1,091	1,106	1,121	1,136	1,151	1,166	1,181	1,196	*	
72,000	73,670	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	1,175	*	
73,670	75,380	868	883	898	913	928	943	958	973	988	1,003	1,018	1,033	1,048	1,063	1,078	1,093	1,108	1,123	1,138	1,153	*	
75,380	77,050	801	816	831	846	861	876	891	906	921	936	951	966	981	996	1,011	1,026	1,041	1,056	1,071	1,086	*	
77,050	78,720	779	794	809	824	839	854	869	884	899	914	929	944	959	974	989	1,004	1,019	1,034	1,049	1,064	*	
78,720	80,390	757	772	787	802	817	832	847	862	877	892	907	922	937	952	967	982	997	1,012	1,027	1,042	*	
80,390	82,050	735	750	765	780	795	810	825	840	855	870	885	900	915	930	945	960	975	990	1,005	1,020	*	
82,050	83,750	713	728	743	758	773	788	803	818	833	848	863	878	893	908	923	938	953	968	983	998	*	
83,750	85,420	640	655	670	685	700	715	730	745	760	775	790	805	820	835	850	865	880	895	910	925	*	
85,420	87,090	617	632	647	662	677	692	707	722	737	752	767	782	797	812	827	842	857	872	887	902	*	

\* 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		3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
but less than:		3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& over
your homestead credit refund is:		594	609	624	639	654	669	684	699	714	729	744	759	774	789	804	819	834	849	864	879	*
87,090	88,760	571	586	601	616	631	646	661	676	691	706	721	736	751	766	781	796	811	826	841	856	*
88,760	90,430	548	563	578	593	608	623	638	653	668	683	698	713	728	743	758	773	788	803	818	833	*
90,430	92,130	430	443	457	471	485	498	512	526	540	553	567	581	595	608	622	636	650	663	677	691	*
92,130	93,800	408	422	435	449	463	477	490	504	518	532	545	559	573	587	600	614	628	642	655	669	*
93,800	95,460	386	399	413	427	441	454	468	482	496	509	523	537	551	564	578	592	606	619	633	647	*
95,460	97,160	309	323	337	351	364	378	392	406	419	433	447	461	474	488	502	516	529	543	557	571	*
97,160	98,830	286	300	314	328	341	355	369	383	396	410	424	438	451	465	479	493	506	520	534	548	*
98,830	100,530	239	252	264	277	289	302	314	327	339	352	364	377	389	402	414	427	439	452	464	477	*
100,530	102,200	214	226	239	251	264	276	289	301	314	326	339	351	364	376	389	401	414	426	439	451	*
102,200	104,600	193	205	218	230	243	255	268	280	293	305	318	330	343	355	368	380	393	405	418	430	*
104,600	105,540	177	189	202	214	227	239	252	264	277	289	302	314	327	339	352	364	377	389	402	414	*
105,540	107,200	157	170	182	195	207	220	232	245	257	270	282	295	307	320	332	345	357	370	382	395	*
107,200	108,660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108,660	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

\* Use the Homeowner's Worksheet below.

## Homeowners Only

For household incomes of \$11,730 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
11,730	13,400	0.016	0.800	2,660
13,400	15,090	0.017	0.800	2,660
15,090	16,760	0.018	0.800	2,660
16,760	18,420	0.019	0.750	2,660
18,420	23,460	0.020	0.750	2,660
23,460	28,490	0.020	0.700	2,660
28,490	40,200	0.020	0.650	2,660
40,200	58,620	0.020	0.650	2,150
58,620	67,000	0.020	0.600	1,880
67,000	75,380	0.021	0.600	1,560
75,380	83,750	0.022	0.600	1,390
83,750	92,130	0.023	0.600	1,220
92,130	97,160	0.024	0.550	1,030
97,160	100,530	0.025	0.550	850
100,530	104,600	0.025	0.500	700
104,600	108,660	0.025	0.500	510
108,660	& up		Not Eligible	

# Special Property Tax Programs

## 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](http://www.revenue.state.mn.us) or from your county auditor's office.

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

## Special Homestead Classification for certain persons who are blind or disabled

### What is it?

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

### Eligibility Requirements

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

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

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

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

For more information:

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Class 1b** in the Search box, or
- Contact your county assessor.

## How is my information used?

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

## Are You a Homeowner?

### File for free on our website!

Go to [www.revenue.state.mn.us](http://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](http://www.revenue.state.mn.us)
- Call us at 651-296-3781 or 1-800-652-9094
- Write to:  
Minnesota Tax Forms  
Mail Station 1421  
St. Paul, MN 55146-1421

## Check on your refund status

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or call 651-296-4444 or 1-800-657-3676.

## 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 2017 and 2016 property tax statements (if a homeowner).

## Need Help?

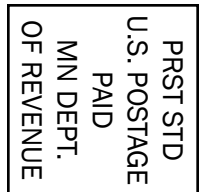
Free tax help is available to seniors, people with low incomes or disabilities, and limited-English speakers.

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](mailto:Individual.IncomeTax@state.mn.us)  
or  
Minnesota Revenue  
Mail Station 5510  
St. Paul, MN 55146-5510



## Want to know the status of your refund?

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) after July 1 and type **Where's My Refund** in the Search box to monitor the status of your refund.

With this system, you can:

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

**See inside for more information.**