



# 2024 Schedule M1RENT Instructions

## Purpose of this Schedule

Use this schedule to determine the amount of your renter's credit for 2024. If you are claiming the dependent subtraction on line 7 of this schedule, you must also complete Schedule M1DQC, Dependents and Qualifying Children.

## What's new?

Beginning with tax year 2024, renters will no longer use Form M1PR to claim a property tax refund for renters. The maximum credit is \$2,640. You may qualify for a refund if your household income is below \$75,390.

Household income for the renter's credit is your adjusted gross income minus subtractions for:

- Those over 65 or disabled.
- Dependents claimed on Schedule M1DQC

If you are a part-year resident, household income only includes adjusted gross income received while a Minnesota resident. If you are married filing separately, your household income includes your spouse's income while you were married and living together.

## What if I did not get a CRP (Certificate of Rent Paid) from my property owner or their managing agent by February 1st?

Contact your property owner or the managing agent to request a CRP. If they do not provide a CRP, contact us.

## What if my CRP is incorrect?

Request a corrected CRP from your property owner or managing agent. If they do not provide a corrected CRP, contact us.

## Am I eligible?

You must be a full year or part year resident to qualify for the renter's credit. You must have lived in a building where either property taxes were payable in 2024 or payments in lieu of property taxes (such as special assessments) were payable in 2024. If you are not sure if either of these apply, contact your building manager or county treasurer's office.

You do not qualify if you were or could be claimed as a dependent. You are a dependent if any of these are true:

- You can be claimed on someone's 2024 income tax return
- You lived with a parent, grandparent, sibling, aunt, or uncle for more than half of the year, and both of these apply:
- You were under age 19 at the end of the year (24, if a full-time student) or any age if totally and permanently disabled during the year
- You did not provide more than 50% of your own support
- You had gross income of less than \$5,050 in 2024 and had more than 50% of your support provide by one of these:
  - A person you lived with for the entire year
  - A parent, grandparent, child, grandchild, aunt, uncle, sibling, niece, or nephew

## Mobile Home Homeowners

If you owned a mobile home and paid rent for a lot, use Form M1PR to claim a property tax refund for homeowners. Do not use Schedule M1RENT. If you rented the mobile home and also paid lot rent, you may claim renter's credit using this schedule.

## Residents of a nursing home or adult foster care facility

Check the box at the top of this schedule if you are a resident of a nursing home, adult foster care facility, intermediate care facility, assisted living facility, group home, or facility that accepts Minnesota Housing Support (formerly GRH). If your CRP includes medical assistance and you checked the box at the top of this schedule, you must complete lines 13 through 16 of this schedule to determine the amount of your credit.

## Filing Situations

If you	And	Then
Were a nonresident the entire year		You are not eligible for this credit
Were a part year resident of Minnesota		File using your adjusted gross 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. See instructions for line 4.
Are married and filing a joint return	Lived together the entire year	Include your adjusted gross income from line 1 of Form M1 and all your CRPs.
	Lived separately the entire year	Include only your income on line 1 of Schedule M1RENT and your CRP amounts on line 10. Do not include your spouse's income or any CRP they received.
	Lived together only part of the year	You may only claim a credit for one rental unit. Include your income and your spouse's income on line 1 for the time you were married and living together. For the time you lived separately, only include the income of the one spouse who lived in the rental unit. Use the CRPs both of you received for the rental unit you are using to claim the credit.

Are married and filing separately	Lived together the entire year	Only one of you may claim the credit and must use your combined rent
	Lived separately the entire year	You may each claim a credit using only your rent and your own income.
	Lived together only part of the year	Only one of you may claim the rent for the time you both lived together and you must include the income you both received during the time you lived together.
Divorced or separated during the year	Lived with your spouse for part of the year	Only one of you can claim the rent for the time you were married and living together, and you must include both of your incomes.
Lived with a roommate	Paid rent	Your property owner or managing agent must give each of you a separate CRP showing that you both paid an equal portion of the rent. This is true regardless of the portion you actually paid or the names on the lease. Include only your income when filing for the credit.
Were both a renter and a homeowner during the year	You owned and lived in your home for part of 2024, but not on January 2, 2025	You may only claim the renter's credit.
	You rented during 2024 and then owned and lived in your home on January 2, 2025	You can claim a property tax refund for homeowners using Form MIPR and claim a renter's credit using this schedule and Form M1. Only include the income you received while a renter on line 1 of Schedule MIRENT.
Lived in a nursing home, adult foster care, intermediate care, assisted living, or group home	The property is exempt	You are not eligible for this credit.
	The property is nonexempt	<p>If you paid all of your rent with your own funds, you are eligible for the credit as a renter. If you lived in a nursing home or adult foster care, check the box at the top of Schedule MIRENT.</p> <ul style="list-style-type: none"> <li>• If all of your rent was paid for by Medical Assistance (Medicaid), SSI, MSA, or Minnesota Housing Support, you are not eligible for this credit.</li> <li>• If only part of your rent was paid for by these programs, you may be eligible for a refund.</li> <li>• Check the box at the top of the Schedule MIRENT for nursing home or adult foster care resident.</li> </ul> <p>If one spouse lived in a care facility and the other spouse lived elsewhere, but you are filing a joint return, you may only file one Schedule MIRENT. You may only claim the credit for one rental unit using one spouse's CRP and income. Enclose an explanation if line 1 of this schedule is not the same as line 1 of Form M1.</p>
Paid rent for more than one unit for the same months		Use the Worksheet for Multiple CRPs on line 10.
Received a CRP that divided the rent you paid between you and your dependent	Your dependent received a CRP with a portion of the rent for the same rental unit	Include rent amount from your adult dependent's CRP on line 10. Provide an explanation with your return.

### Is there a penalty for fraudulently claiming a refund?

Yes. If you file a return that fraudulently claims a credit that results in a refund, you may be assessed a penalty equal to 50% of the portion of the refund attributable to fraud. If a fraudulently claimed credit reduced your tax liability, you may also be assessed a penalty equal to 50% of the unpaid tax.

## Line Instructions

Round amounts to the nearest whole dollar.

### Line 1

Enter your adjusted gross income from line 1 of Form M1. If you were married and filing a joint return and did not live with your spouse the entire year or married filing separately and lived with your spouse part of the year, see the instructions in the Filing Situations table.

Note: If line 1 of Schedule MIRENT does not match line 1 of Form M1 or your income is less than the rent you paid, enclose an explanation. Your refund will be delayed or denied if you do not provide an explanation.

### Line 2

If your filing status is married filing separately, check the box above line 1 and enter your spouse's adjusted gross income for the time they lived with you on line 2.

### Line 4

If you were a part-year resident, enter the amount from line 1 that you received while you were a nonresident of Minnesota.

### Line 6 – Subtraction for those born before January 2, 1960, or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2024. If you were not certified, you may still qualify as disabled if, during 2024, you were unable to work for at least 12 consecutive months because of a disability, or you are blind. You are considered to be blind if you cannot see better than 20/200 in your better eye with corrective lenses or your field of vision is not more than 20 degrees. This subtraction does not apply to dependents. Do not enter more than \$5,050. The subtraction amount is the same even if you and your spouse are over 65 or disabled. Check the appropriate box under line 6.

**Line 7 – Dependent Subtraction**

If you claimed dependents on Schedule MIDQC, use the table below to determine the amount to enter on line 7 of this schedule. Use the number of boxes checked on Row 6 of Schedule MIDQC for column one of this table.

If the number of dependents is	Enter on line 7
0	0
1	\$7,070
2	\$13,635
3	\$19,695
4	\$25,250
5 or more	\$30,300

**Line 10 – Total rent from CRPs**

If you lived in one rental unit during 2024, enter the amount from line 3 of your CRP on line 10.

If you lived in more than one rental unit during 2024, complete the Worksheet for Multiple CRPs to determine the amount to enter on line 10. Do not file a separate Schedule MIRENT for each CRP. You may only use the rent amount for the time you actually lived in a rental unit to determine the credit. If you rented your mobile home and rented a mobile home lot, include both CRPs with your return. Do not enter an amount on line 10 greater than the total amount of rent reported on your CRPs.

If you lived in a nursing facility, your rent amounts are limited to \$630 per month. If you lived in an adult foster care home, your rent amount is limited to \$980 per month.

If you have adult dependents who received a CRP for a portion of the rent you paid, combine the amount on line 3 of their CRP with the amount on line 3 of your CRP. Enter the total on line 10.

You must include copies of your CRP(s) when you file Schedule MIRENT.

**Worksheet for Multiple CRPs**

1 For each CRP, divide line 3 by the number of months you paid rent for the unit ..... \_\_\_\_\_

2 Multiply step 1 by the number of months you lived in the unit ..... \_\_\_\_\_

3 Add the results from step 2 for each CRP ..... \_\_\_\_\_

4 Combine the total of all rent paid from your CRPs ..... \_\_\_\_\_

5 Enter the lesser of step 3 or 4 here and on line 10 of this schedule ..... \_\_\_\_\_

**Line 12 – Refund amount from table**

Use the amounts from lines 9 and 11 to find the amount to enter from the table. If you had an amount for medical assistance or received housing support, continue to line 13 after completing line 12; otherwise, enter the amount from line 12 on Line 4 of Schedule MIREF.