



2025 Schedule M1RENT, Renter's Credit

To claim this credit, you must be a full-year or part-year Minnesota resident. If you are a mobile home owner and received a certificate of rent paid for lot rental only, complete Form M1PR, *Homestead Credit Refund*, and do not complete this schedule. Include this schedule with Schedule M1REF and copies of your CRPs with Form M1. Keep a copy for your records.

Your First Name and Initial _____

Last Name _____

Your Social Security Number _____

Section 1: Check if, in 2025 (check all that apply):

☐ You were married filing separately and lived together with your spouse (*see instructions*)

You were a resident of: ☐ (1) Adult Foster Care ☐ (2) Assisted Living ☐ (3) Intermediate Care Facility ☐ (4) Nursing Home

☐ Your CRP has an amount on Line A (*see instructions*)

☐ Your total rent amount from combining line 3 of all of your CRPs is greater than line 1 of Form M1.
Enter the type of nontaxable income in column A and the amount in column B below. (*see instructions*)

A — Type of Nontaxable Income

B — Amount

a1 _____	b1 _____
a2 _____	b2 _____
a3 _____	b3 _____

Section 2: Rent Credit Calculation

- 1 Line 1 of Form M1 (*see instructions*) 1 ■ _____
- 2 If you are married filing separately, enter your spouse's adjusted gross income
for the time they lived with you (*see instructions*) 2 ■ _____
- 3 Add lines 1 and 2. If you were a full-year resident, skip line 4 and enter this amount on line 5 3 _____
- 4 Income you received while a nonresident of Minnesota 4 ■ _____
- 5 Subtract line 4 from line 3 5 _____
- 6 Subtraction for 65 or older (*born before January 2, 1961*) or disabled:
If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$5,200: 6 ■ _____
Check the box if you or your spouse are: ☐ (A) 65 or Older ☐ (B) Disabled
- 7 Dependent subtraction: Enter your subtraction for dependents (*use the table in the instructions*) 7 ■ _____
- 8 Service Employees International Union (SEIU) Stipend Payment Subtraction (*see instructions*) 8 _____
- 9 Add lines 6 through 8 9 _____
- 10 **Household income.** Subtract line 9 from line 5. If less than zero, enter 0. 10 ■ _____
- 11 Enter total rent from line 3 of your Certificates of Rent Paid (CRPs) (*include a copy of your CRPs*) 11 ■ _____
- 12 Multiply line 11 by 17% (0.17) 12 _____
- 13 Using the amounts from lines 10 and 12, find the amount from the Renter's Credit table and enter the result
here. If you had an amount on line A of your CRP, continue to line 14 13 ■ _____
Otherwise, include the amount from this line on line 4 of Schedule M1REF.
- 14 Total amount from line A of all CRPs 14 ■ _____
- 15 Add lines 5 and 14. If line 5 is zero or less, STOP HERE. You do not qualify 15 _____
- 16 Divide line 5 by line 15 (*round to the nearest five decimal places*) 16 _____
- 17 Multiply line 13 by line 16. Enter the result here and on line 4 of Schedule M1REF 17 ■ _____