



## 2026 Form PCR, Political Contribution Refund Application

Complete this form to claim a refund of contributions made to Minnesota political parties and candidates for Minnesota state offices. **Include with this form a copy of the official receipt, Form EP-3, *Minnesota Political Contribution Receipt*, for all your contributions made between January 1, 2026, and December 31, 2026. DO NOT STAPLE.**

Your First Name and Initial _____		Your Last Name _____		Your Social Security Number _____	
If a Joint Return, Spouse's First Name and Initial _____		Spouse's Last Name _____		Spouse's Social Security Number _____	
Mailing Address _____		Check if: New Address <input type="checkbox"/> Foreign Address <input type="checkbox"/>		Your Date of Birth _____	
City _____	State _____	ZIP Code _____	Number of Forms EP-3 attached _____	Spouse's Date of Birth _____	

Place an X in one box (*Married couples: See the notice below*)

☐ (1) Single
 ☐ (2) Married, filing joint application
 ☐ (3) Married, filing separate application

**You may file only one application each year. You cannot file another application for the same year or amend an application after you file it.**

- Add all contributions you (and your spouse, if filing a joint application) made during 2026 shown on your Form(s) EP-3 attached to this application. Enter the total . . . . . **1 ■** \_\_\_\_\_
- If you are a married couple filing a joint application, enter \$150.  
If you are single, or married but filing a separate application, enter \$75 . . . . . **2** \_\_\_\_\_
- Enter the amount from line 1 or line 2 above, **whichever is less**.  
This is your refund amount . . . . . **3 ■** \_\_\_\_\_
- For direct deposit of the full refund amount on line 3, enter your bank account information. (Use an account not associated with any foreign banks.)

**Account type:**

☐ Checking
 ☐ Savings
 Routing Number \_\_\_\_\_ Account Number \_\_\_\_\_

*I declare that this form is correct and complete to the best of my knowledge and belief.*

_____ Your Signature	_____ Spouse's Signature ( <i>If a joint application</i> )	_____ Date	_____ Daytime Phone
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### Married Couples

- You must choose to file either a joint application or separate applications; you cannot file both.
- If you file a separate application, do not enter your spouse's name, Social Security Number, or date of birth.  
Do not have your spouse sign your application.

**Mail this application no later than April 15, 2027, to:**

Minnesota Department of Revenue  
Political Contribution Refund  
600 N. Robert St.  
St. Paul, MN 55146-1800

# 2026 Form PCR Instructions

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If you are a Minnesota voter who contributed gifts or money to Minnesota political parties or candidates for Minnesota state offices, you may apply for a refund of all or a portion of contributions made between January 1, 2026, and December 31, 2026. The maximum refund is \$75 for an individual and \$150 for a married couple filing a joint application.

**You (and your spouse if filing a joint application) may file only one Form PCR for each calendar year you made contributions, even if you contributed to more than one candidate or party.**

You may receive a refund for all or a portion of contributions you made between January 1, 2026, and December 31, 2026, to candidates who have signed an agreement with the Minnesota Campaign Finance and Public Disclosure Board to observe the state campaign spending limit law. Your contributions to candidates for these state offices may qualify:

- Minnesota House of Representatives
- Minnesota State Senate
- Governor and Lieutenant Governor of Minnesota
- Attorney General of Minnesota
- Secretary of State of Minnesota
- Minnesota State Auditor

You may also receive a refund of all or a portion of contributions you made to any of these:

- Democratic-Farmer-Labor Party
- Republican Party of Minnesota
- Grassroots-Legalize Cannabis Party
- Independence-Alliance Party of Minnesota
- Legal Marijuana Now Party
- Libertarian Party of Minnesota
- Any precinct, city, county, congressional or legislative district unit of the Minnesota parties listed above.

## Who can claim this refund?

You must be, or be eligible to be, a registered voter in Minnesota. Also, all of these must apply:

- You are a United States citizen.
- You are age 18 years or older.
- You lived in Minnesota for at least 20 days immediately before any 2026 statewide or local election in which you would be eligible to vote if you were registered.

You are not eligible for the refund, regardless of whether or not you are a registered voter, if any of these are true:

- You are under a person's guardianship, but have not retained the right to vote.
- You have been found by a court to be legally incompetent to vote.
- You have been convicted of a felony and your civil rights have not been restored.

## Include EP-3 Forms

To receive your refund, you must include with your Form PCR a copy of the official receipt, Form EP-3, *Minnesota Political Contribution Receipt*, you received for each contribution.

If you do not include copies of the official receipts, we will send your form back to you. You must have made contributions between January 1, 2026, and December 31, 2026, to file the 2026 Form PCR.

## When to File

You may apply for your refund at any time, but no later than April 15, 2027.

**Do not mail your application in the same envelope with your Minnesota income tax return.** You cannot use the amount of your Political Contribution Refund as a credit on your Form M1. Including Form PCR in the same envelope as your return may delay processing of both forms.

## Amended Returns, Extensions for Filing are Not Permitted

You cannot amend Form PCR. You cannot get an extension to file Form PCR. You must file the form by April 15, 2027. We will not issue refunds for 2026 Forms PCR filed after this date.

## Completing Form PCR

## Filing Status Boxes

If you are married, you and your spouse may either:

- If you choose to file a joint application, you must enter the name, date of birth, and Social Security Number for both you and your spouse. Check the box for **Married, filing joint application**.

### Line Instructions

Line 1

Line 2

If you are filing a joint application, enter \$150. If you are single, or married and filing a separate application, enter \$75.

**Line 3**

Enter the amount from line 1 or line 2, whichever is less.

You will receive the total of your contributions up to the maximum refund, which is \$150 if you are married filing a joint application or \$75 if you are single, or married filing a separate application.

Line 4

If you want the refund to be directly deposited into your checking or savings account, enter the requested information on line 4.

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

You can find your bank's routing number and account number on the bottom of your check. Both numbers start after the two dots [.] and end with the bar[|]

**⑆091000000⑆000000000000**

└── Bank's routing number ─┘      └──────── Account number ──────┘

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

The **account number** may contain up to 17 digits (both numbers and letters). Leave out any hyphens, spaces, and symbols.

## If You Owe Taxes or Debts

If you owe any Minnesota or federal taxes, criminal fines, or a debt to a state agency, district court, qualifying hospital, or public library, we may apply your refund to the amount you owe (including any penalty and interest).

## Use of Information

All information you provide on Form PCR is private by state law and cannot be given to others, including your spouse, without your consent, except to the IRS, to other states that guarantee its privacy by law, to Minnesota courts, and to other Minnesota state, county, and local government agencies. All information on this form, other than your phone number and bank account, is required to properly identify that you qualify for this refund. If all required information is not provided, your application may be delayed or denied. Your Social Security Number is required under Minnesota Statute 270C.306.

Your Social Security Number and all other information on Form PCR are private and cannot be disclosed to others without your consent except as listed above. Your contribution can be counted with those of other contributors to that candidate or political party, and the total can be given to the Minnesota Campaign Finance and Public Disclosure Board.

## Forms and Information

- Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Phone: 651-296-3781 or 1-800-652-9094