

# 2025

## Homestead Credit Refund

Forms and Instructions

- > **Form M1PR**  
Homestead Credit Refund
- > **Schedule M1PR-SR**  
Special Refund

 651-296-3781  
 800-652-9094

[www.revenue.state.mn.us](http://www.revenue.state.mn.us)



These instructions were last updated on  
**1/28/26**

For the most up to date version, visit  
[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

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**Note:** If you need assistance in a language other than English, call us at 651-296-3781 or 1-800-652-9094 for free interpreter services.

**Nota:** Si usted necesita asistencia en un idioma que no sea inglés, llámenos al 651-296-3781 o al 1-800-652-9094 para servicios de intérprete gratuitos.

**Lub Ceeb Toom:** Yog tias koj xav tau kev pab lwm hom lus uas tsis yog lus Askiv, hu rau peb ntawm 651-296-3781 lossis 1-800-652-9094 kom tau txais kev pa txhais lus dawb.

**Xasuusin:** Haddii aad caawimo ugu baahantahay luqad aan Ingiriisi ahayn, naga soo wac 651-296-3781 ama 1-800-652-9094 si aad u hesho adeegyo turjubaan bilaash ah.

## Free Tax Help

Free tax preparation is available from IRS-certified volunteers at various locations across Minnesota to assist individuals 60 or older, with a disability, with annual income less than \$67,000, or speaking limited or no English.

To find a volunteer tax preparation site:

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **Free Tax Preparation** into the Search box
- Call 651-297-3724 or 1-800-657-3989

# Do I qualify?

You may be eligible for a refund based on your household income and the property taxes on your primary residence in Minnesota. If you are a renter, you may compute the renter's credit as a refundable credit on Schedule M1RENT, *Renter's Credit*, of your Minnesota income tax return.

## Requirements

- Your total household income must be less than \$142,490.
- You must be a Minnesota resident or part-year resident to qualify for a property tax refund. For more information, go to [www.revenue.state.mn.us/residents](http://www.revenue.state.mn.us/residents).
- You must have owned and occupied your home on January 2, 2026.
- Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
- Your homestead must have no delinquent property taxes. Generally, property taxes are not delinquent if you have either paid them or signed a confession of judgement.

## You do NOT qualify if:

- You **are a dependent**. You are a dependent if any of these are true:
  - You can be claimed on someone's 2025 federal income tax return
  - You lived with a parent, grandparent, sibling, aunt, or uncle for more than half 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 \$5,200 in 2025, and had more than 50% of your support provided by one of these:
    - A person you lived with for the entire year
    - A parent, grandparent, child, grandchild, aunt, uncle, sibling, niece, or nephew
- You do not have a Social Security Number or Individual Taxpayer Identification Number
- You **are a full-year resident of Michigan or North Dakota**.
- You **are a nonresident alien living in Minnesota** and both of these are true:
  - Your gross income was less than \$5,200
  - You received more than 50% of your support from a relative
- You **have a relative homestead**. Neither the owner nor the occupants may claim a homeowner's refund or special refund for property classified as a relative homestead.

## Special Property Tax Refund Requirements

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 these are true:

- You owned and occupied your home on January 2, 2025 and January 2, 2026
- Your net property tax on your homestead increased by more than 12% from 2025 to 2026
- The increase was at least \$100

For more information, see Schedule M1PR-SR, *Special Refund*.

**Your 2025 return should be electronically filed, postmarked, or dropped off by August 17, 2026.**

**The final deadline to claim the 2025 refund is August 16, 2027.**

## Living Situation

Beginning in 2024, the renter's credit is now reported as a refundable credit on your Minnesota income tax return. You may only use Form M1PR to claim the homestead credit or the homestead special refund. You may claim the renter's credit by completing Schedule M1RENT with your Minnesota Income Tax Return.

Use the table below to determine if you should file Form M1PR, Schedule M1RENT, or both based on your living situation.

If you	File Form M1PR	File Schedule M1RENT
Lived in a rental unit for all of 2025		X
Owned and lived in a home on January 2, 2026	X	
Rented during 2025 and then owned and lived in your home on January 2, 2026	X	X
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility		X
Owned and lived in a mobile home on January 2, 2026, and paid rent for the property on which it is located	X	

## Where's my refund?

We review every return to verify the information on the return and make sure the right refund goes to the right person. Each tax return is different, so processing time will vary. To check your refund status, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) after July 1 and enter **Where's My Refund** into the Search box. 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

When you use **Where's My Refund**, we ask for your Social Security Number or Taxpayer Identification Number, date of birth, return type, tax year, and the exact amount of your refund.

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

- Electronically file your return
- Choose direct deposit (Use an account you do not plan on closing. We cannot change the account.)
- Include all documentation

## What happens after I send my return?

We will:

- Receive your return
- Process your return
- Prepare your refund
- Send your refund

## How does the department protect my information?

We partner with other states, the IRS, financial institutions, and tax preparation software vendors to combat fraud. Protecting your information and identity is our priority. We will never ask you to provide, update, or verify personal information through unsolicited emails, texts, or phone calls. Do not respond to these emails, texts, or phone calls.

If you are concerned about a potentially fraudulent contact by someone claiming to be from the department, call 651-296-3781 or 1-800-652-9094. We can determine if the contact you received was legitimate.

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

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

## 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 access this information if allowed by law. For details about how we use your information, including a complete list of the entities we may share it with, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **Use of Information** into the Search box.

## How do I report my property taxes paid?

**Homeowners:** Use the **Statement of Property Taxes Payable in 2026** that you receive in March 2026 to complete your 2025 return. Do not use your 2025 tax statement or your Notice of Proposed Taxes to complete your return. Your refund will be delayed if you file using incorrect statements. Do not include your property tax statement when mailing a return.

# Getting Started

## Homestead Classification and Delinquent Taxes

**Nonhomestead classification.** If the property is not classified as homestead on your property tax statement or you bought your home in 2025, you must apply for homestead status with your county assessor's office and submit the application on or before December 31, 2026. When you apply for homestead status, request a signed statement saying your application was approved. Include it with your Form M1PR.

**Delinquent taxes.** If there are delinquent property taxes on your home, you cannot file a return unless you pay or make arrangements with the county by August 16, 2027. Include a copy of your receipt or a signed confession of judgment statement from your county auditor or treasurer. After your homestead application has been approved or you have paid or made arrangements to pay delinquent taxes, include the amount from line 5 of your property tax statement on line 14 of Form M1PR.

### What if I move after I file?

Change your address by emailing [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us) or calling 651-296-3781 or 1-800-652-9094.

**Your refund may be delayed if you do not contact us.**

### What if a person died?

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

#### Spouses:

If a person who is eligible for a property tax refund died in 2025:

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

If the person died in 2026 before applying for the 2025 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 us issuing the check, we may only pay the refund to the surviving spouse or dependent. If we issued the check and it was not cashed prior to death, it is considered part of the estate and we may pay it to the personal representative.

### What if my property tax or income changes?

File Form M1PRX, *Amended Homestead Credit Refund (for Homeowners)*, if any of these happen after filing your return:

- Your household income changes
- You receive a corrected statement from your county
- You need to correct a mistake on your original return

Generally, you have until February 15, 2030 to file an amended 2025 property tax refund return.

If your amended return reduces your refund, you must pay the difference. You must also 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 applicable interest.

# Completing the Top of the Return

## Important Tips

- Round the dollar amounts to the nearest dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- Leave lines and unused boxes blank if they do not apply to you or if the amount is zero.
- Do not write extra numbers, symbols, or notes on your return, such as cents, dashes, decimal points, or dollar signs. Do not put a slash through the “0” (Ø) or “7” (₇) or any other numbers.
- Enclose any explanations on a separate sheet unless you are instructed to write them on your return.
- Do not staple or tape any enclosures to your return. If you want to ensure your papers stay together, use a paperclip.

## 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 **Foreign Address** box.

If you do not select direct deposit, we will issue your refund check 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, tax ID numbers (Social Security Number or Individual Taxpayer Identification, and dates of birth
	Lived apart for all or part of the year, and are filing separate Forms M1PR	Only your name, tax ID number, and date of birth
	Your spouse lived in a nursing home	Only your name, tax ID number, and date of birth. Your spouse would need to file Schedule M1RENT to claim the renter's credit for their nursing home rent
Got married during the year	Are filing separate Forms M1PR forms	Only your name, tax ID number, and date of birth
	Are filing together	Both names, tax ID number, and dates of birth
Divorced or separated during the year	Are filing separate Forms M1PR (required)	Only your name, tax ID number, and date of birth

## State Elections Campaign Fund

If you want \$5 to go to help candidates for state office pay campaign expenses and you did not designate this on your 2025 Minnesota income tax return, you may do so on this return. Enter the code number for your chosen party where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on the return. If you are filing a joint return, your spouse may also designate a party.

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

# Filing Situations

If you	And	Then
<b>Were single all year</b>	—	Enter only your income on line 1-4 and 6 of Form M1PR.
<b>Were married all year</b>	Lived together for the entire year	You must file a joint Form M1PR including your income and your spouse's income. If you do not file a joint Form M1PR, your refund may be delayed or denied.
<b>Were a part-year resident</b>	Are single or married	File using your household income for all of 2025, including the income you received before moving to Minnesota.
<b>Got married during the year</b>	—	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2025, you or your spouse may also claim the renter's credit on Schedule M1RENT of your 2025 Minnesota Income Tax Return. On line 14, enter the full amount from line 1 of your property tax statement.
<b>Divorced or separated during the year</b>	Are filing Forms M1PR separately (required)	<p>Use your income for the entire year plus your spouse's income for the time you were married and living together during the year.</p> <p>Only the spouse who owned and lived in the home on January 2, 2026, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2026 Statement of Property Taxes Payable on line 14 of Form M1PR.</p>
<b>Were a co-owner</b>	—	Only one of you may apply for the refund. Include the income of all others for the time that they owned and lived in the home.
<b>Had someone other than your spouse living with you</b>	—	<p>Only you can apply for the refund. Include the income of any other person living with you, except boarders, renters, your dependents, your parents, or your spouse's parents. Include your parents' income if they are co-owners of your home, lived with you, and were not your dependents.</p> <p><b>Complete and enclose Worksheet 5 on page 13.</b></p>
<b>Were both a renter and a homeowner during the year</b>	You owned and lived in your home for part of 2025, but not on January 2, 2026	You are not eligible for the property tax refund, but you may be eligible for the renter's credit reported on Schedule M1RENT of your 2025 Minnesota Income Tax Return.
	You rented during 2025 and then owned and lived in your home on January 2, 2026	You may claim both the property tax refund on Form M1PR and the renter's credit on Schedule M1RENT of your 2025 Minnesota Income Tax Return.
<b>Owned a mobile home</b>	Paid lot rent	Complete Worksheet 1 on page 12 to determine line 14 of the return. <b>Include the worksheet when filing your return.</b>
<b>Rented out part of your home or used it for business</b>	—	<p>Complete Worksheet 2 on page 12 to determine line 14 of the return. <b>Include the worksheet when filing your return.</b></p> <p><b>Important:</b> Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2026 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.</p>

# Line Instructions

To apply for a refund, complete lines 1-13 to determine your total household income.

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

If you are filing Form M1PR only for the special refund, complete Schedule M1PR-SR, *Special Refund*, and lines 15 and 18-21 of Form M1PR.

Below your address, provide the property ID number and county in which the property is located.

## Line 1 — Federal Adjusted Gross Income

Enter the federal adjusted gross income from line 1 of your 2025 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2025 federal income tax 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 does not match 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 your total amounts received in 2025 for these benefits:

- Social Security and Railroad Retirement Board benefits
- Social Security Disability Insurance (SSDI)
- Retirement Survivors and Disability Insurance (RS DI)

Also, include amounts for Medicare Premium payments deducted from your Social Security or Railroad Retirement Board benefits.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. If, however, a portion of the benefits was taxable and you listed an amount on line 6b of federal Form 1040 or 1040-SR, complete these 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 6b of federal Form 1040 . . . . .
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 3 — Deductions for Qualified Retirement Plan Contributions

Enter the sum of your deductions for your qualified retirement plan contributions from lines 16 and 20 of federal Schedule 1.

## Line 4 — Total Government Assistance Payments

Include nontaxable payments you received from the Minnesota Family Investment Program (MFIP), Minnesota Supplemental Aid (MSA), Supplemental Security Income (SSI), General Assistance (GA), Minnesota Housing Support (formerly Group Residential Housing or GRH), the Diversionary Work Program (DWP), emergency assistance, refugee cash assistance, and “Pay-for-Performance” Success Payments under the federal Home Affordable Modification Program (HAMP).

Do not include Medicaid payments or non-cash payments from government agencies, such as food stamps, clothing, medical supplies, fuel assistance, and child care assistance.

If you repaid program payments during the year, you may subtract these repayments from your amount on line 4.

## Line 5 — Co-Occupant Income

Use Worksheet 5 on page 13 to determine the total income for each co-occupant living with you. If total co-occupant income is a negative number, enter the total as a negative. If you had multiple co-occupants, have each of them complete a separate worksheet. Include the worksheet(s) with your return.

## Line 6 — Additional Nontaxable Income

You must use the table on page 1 of your Form M1PR to report the total amount of nontaxable income to include on line 6. **Unless the type of nontaxable is specifically excluded below, it must be included in your Total Household Income Calculation.** Write the type of income received in Column A and the amount of income in Column B. If you need more lines, include a separate statement with the type of income and amounts received. Sum the income in Column B on line 6 of Form M1PR.

# Line Instructions (cont.)

## Common examples of additional nontaxable income include:

- Acquisition or abandonment of property gain, reported on 1099-A, not included in your federal income
- Adoption assistance – subsidy payments as well as employer-paid expenses
- Alimony received to the extent not included in adjusted gross income
- Canceled, discharged, or forgiven debt not included in your federal adjusted gross income
- Community Access for Disability Inclusion Waivers
- Contributions to deferred compensation plans such as 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plans
- Contributions to dependent care accounts and medical expense accounts
- Disability benefits (do not include veterans disability benefits)
- Distributions from a 529 education savings plan or other education savings account not included in federal adjusted gross income
- Distributions from a ROTH or traditional IRA not included on line 1, including qualified charitable distributions made to charity
- Employer paid education expenses
- Federal adjustments to income for contributions to IRA, Keogh, and SIMPLE/SEP plans, if not already included on line 3 of Form M1PR
- Federally nontaxed interest and mutual fund dividends, including amortized bond premiums paid
- Foreign earned income exclusion
- Foster care payments, including adult foster care
- Gain on the sale of your home excluded from your federal income
- G.I. Bill funding, including scholarships
- Housing allowance for military or clergy
- Income excluded by tax treaty
- Long-term care benefits not used for medical expenses
- Lump-sum distribution reported on line 1 of Schedule MILS
- Medicaid Home & Community-Based Services Waiver program payments (from Line 8s of federal Schedule 1)
- Medicare Part B Premiums not included in lines 1 or 2
- Nontaxable Compensated Work Therapy (CWT) payments
- Nontaxable employee transit and parking expenses
- Nontaxable military earned income, such as combat zone pay
- Nontaxable pension and annuity payments, including disability payments
- Nontaxable personal injury or settlement income (to the extent not used for medical expenses)
- Nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- Positive amount from line 41 of Schedule M1NC, *Federal Adjustments*
- Post-9/11 Veteran Service Bonus payments (to the extent not included in adjusted gross income)
- Public Safety Officer medical insurance exclusion
- Reduction in rent for caretaking responsibilities (include the amount shown on your CRP)
- Sick pay (to the extent not used for medical expenses)
- Strike benefits
- VEBA contributions made by the employee
- Worker's compensation benefits (to the extent not used for medical expenses)

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

- Capital loss carryforward (use Worksheet 4 on page 12 to compute amount)

- Educator expenses
- Health savings account and Archer MSA deductions
- Net operating loss carryforward or carryback
- Passive activity losses in current year in excess of current year passive activity income, including rental losses, even if actively involved in real estate
- Prior-year passive activity loss carryforward claimed in the current tax year for federal purposes

## Do not include:

- Amounts from a Section 1035 annuity exchange
- Annuity payments that are a return of after-tax contributions
- Bonus depreciation addition or subtraction
- Car insurance settlement payments used to pay medical bills
- Certain federal adjustments to income such as moving expenses, student loan interest deduction, penalty on early withdrawal, ½ self-employment tax, self-employment health insurance, and alimony paid
- Child care assistance
- Child support payments
- Dependent's income, including Social Security
- Dependent's indemnity compensation
- Distributions from a pension or annuity which were funded exclusively by the taxpayer or their spouse (without any funding from the employer) using after-tax dollars.
- Employee's mandatory contributions to a retirement plan
- Employer's contributions to filer's deferred compensation or pension plan
- Federal or state tax refunds not included on line 1
- FEMA emergency grants for disaster victims
- Foster care adoption bonus
- Gifts and inheritances
- Gulf War bonus
- Health and dental insurance contributions paid by employee or employer
- IRA rollovers, 401k rollovers, and rollovers of other retirement plans
- HSA funding distributions (distributions from a traditional IRA or a Roth IRA, made to an individual's Health Savings Account as a contribution)
- IRS stimulus/rebate
- Long-term care benefits used to pay medical expenses
- Loss on sale of rental property
- Minnesota property tax refunds
- Nontaxable Holocaust settlement payments
- Payments by someone else for your care by a nurse, nursing home, or hospital
- Payments from life insurance policies
- Premium tax credit
- Reimbursements by employer for expenses paid, such as gas, meals, and lodging
- Return of capital or investment
- Reverse mortgage proceeds
- Special needs welfare benefits
- Spouse's Social Security income when filing separately
- State income tax refunds not included on line 1
- Survivor benefits
- Veteran's disability compensation paid under U.S. Code, title 38

# Line Instructions (cont.)

## Line 8 — Subtraction for those born before January 2, 1961 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2025. If you were not certified, you may still qualify as disabled if, during 2025, 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 \$5,200. The subtraction amount is the same even if both you and your spouse are over 65 or disabled. Check the appropriate box under line 8.

## Line 9 — Dependent Subtraction

Enter the number of dependents you claimed on your federal Form 1040 or 1040-SR. If you did not file a federal form, enter the number of persons who qualify as your dependents 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 9:
0	\$0
1	7,280
2	14,040
3	20,280
4	26,000
5 or more	31,200

Enter your dependents' names and tax identification numbers on the line under line 9. If more than one person may claim the dependent, we follow the federal tie-breaker rules to decide who claims the dependent subtraction. See the federal Form 1040 instructions for details.

## Line 10 — Retirement Account Subtraction

Enter your contributions to a 401(k), 403(b), IRA, Roth IRA (from line 10 of federal Form 5498), or 457 retirement plan. Also include any taxable retirement account conversion you made during the year included in federal adjusted gross income. Do not enter more than \$7,000 (\$14,000 if filing a joint return). Contributions cannot exceed compensation included in gross income for the year.

## Line 11 — Other Subtractions

Use this line to report other subtractions from the list of eligible subtractions below, and list the subtractions you are claiming in the blank space below line 11. Your subtraction may be denied if you do not indicate the subtractions you are claiming. The eligible subtractions you may claim are:

**Non-deductible alimony payments:** Include alimony payments you made which were non-deductible from line 19a of federal Schedule 1.

**Federal Adjustments:** If the amount on line 41 of Schedule M1NC is negative, you may include this amount as a subtraction on this line.

**Minnesota Income Tax Subtractions** Include the amounts eligible to be subtracted from Minnesota income on the following lines of Schedule M1M, *Income Additions and Subtractions*:

- Line 31: Long-term service and support workforce incentive grants
- Line 32: Nursing Facility Workforce Incentive Grants
- Line 33: One-time refund for tax year 2021 reported on 2025 Form 1099-MISC
- Line 34: Coerced debt subtraction
- Line 35: Consumer enforcement public compensation subtraction
- Line 37: Service Employees International Union (SEIU) stipend payment subtraction

## Line 14

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2026. Complete the corresponding worksheet on page 12 if any of these are true:

- You used part of your home for business
- You rented part of your home to others
- You are a mobile home owner who paid lot rent

## Line 15 — Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12% from 2025 to 2026, 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 regular homeowner's refund.

If you qualify, complete Schedule M1PR-SR and include the result on line 15 of Form M1PR. Any special refund will be included in the total refund on line 23. Attach Schedule M1PR-SR to your Form M1PR.

If you are filing Form M1PR only for the special refund, complete Schedule M1PR-SR and lines 15 and 18-21 of Form M1PR.

## Line 17 — Homestead Credit Refund Table Amount

Use the amounts from line 13 and line 16 to determine your Homestead Credit Refund amount. If line 13 is less than zero, use zero in the refund table. Enter the amount from the table on line 17. If line 17 is zero or blank, you are not eligible for the Homestead Credit Refund.

# Line Instructions (cont.)

## Line 19 — Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 19, enter the amount you wish to give. The amount you donate will reduce your refund.

To contribute directly to the Nongame Wildlife Fund online, go to [www.dnr.state.mn.us](http://www.dnr.state.mn.us) and enter **donating to nongame wildlife** into the Search box, or send a check payable to: DNR Nongame Wildlife Fund, 500 Lafayette Road, P.O. Box 25, St. Paul, MN 55155

## Line 20 — Property Tax Refund

Subtract line 19 from line 18 and enter the result on line 20. This is your property tax refund. **Your refund will be delayed or denied if you do not complete line 20.**

## Line 21 — To Request Direct Deposit of Your Refund

Direct deposit is the safest and easiest way to get your tax refund. To have your refund deposited into your checking or savings account, enter the information on line 21.

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 the routing or account number is incorrect or is not accepted by your financial institution, you will receive your refund as a paper check. Do not use an account associated with any foreign banks.

You are authorizing us 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. If the account is closed before the refund is issued, a paper check will be issued.

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[]].



Bank's routing number [.] Account number [ ]

## Sign Your Return

Sign your return at the bottom of the second page of the form. Your spouse must also sign if you file jointly.

### Send Your Return to:

Minnesota Property Tax Refund  
Mail Station 0020  
600 N. Robert St.  
St. Paul, MN 55146-0020

## Return Authorization Checkbox

Check this box to authorize the department to discuss this return with the preparer or the third-party designee indicated on your federal return. This authority allows us to discuss with your preparer these items from this return: line-item details; tax due on original and adjustments made during processing; penalty or interest due; documents received or sent like a tax order or bill; and dates and amounts of payments, credits, or refunds. The authority also allows your preparer to cancel direct deposit or debit payments and submit an abatement request.

The authority granted by a marked return checkbox is valid for one year after the due date for current original returns, or one year from the date the form was submitted for amended and noncurrent original returns.

Checking the box does **not** give your preparer or third-party designee the authority to sign any tax documents on your behalf, represent you at any audit or appeals conference, or discuss abatement progress. For these types of authorities, you must file Form REV184i, *Individual or Sole Proprietor Power of Attorney*, with the department.

## Enclosures

Include an explanation if any of these apply:

- Line 1 does not equal your federal adjusted gross income from line 1 of Form M1
- You did not report any income on lines 1-6
- You received a recalculation of your prior year's taxes based on current year's classification

Enclose the appropriate worksheet(s) from pages 12 and 13 if you:

- Claimed a deduction on your federal income tax return for using a portion of your home for business or renting out part of your home to others. (Worksheet 2).
- Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2026 lists an amount for new improvements or expired exclusions (Worksheet 3).
- Include someone else's income on line 14 (Worksheet 5).

**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 a full sheet of paper and include with your return. Save copies of all forms, schedules, CRPs, worksheets, and any required enclosures for your records.

# Line Instructions (cont.)

## Penalties

If you file a fraudulent return, we will assess a penalty equal to 50% of the fraudulent refund. You may also be subject to criminal penalties.

## Interest

We must pay interest on any refunds not issued within the later of 60 days after you file for your refund or September 30.

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

We will apply your refund to the amount you owe (including penalty and interest). If you participate in the Senior Citizens Property Tax Deferral Program, we will apply it to your deferred property tax total. If your debt is less than your refund, you will receive the difference.

# Other Property Tax Programs

## Senior Citizens' Property Tax Deferral Program

The Senior Citizens' Property Tax Deferral Program may allow you to defer a portion of your homestead property taxes and any special assessments.

If you are eligible and wish to participate in the program, you would pay no more than 3% of your household income (as stated on line 7 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. If you are due a property tax refund or state income tax refund, we will apply it to your deferred property tax total and notify you when this happens.

If you participate, we will place a tax lien 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, **all** of these must apply:

- You are at least 65. If you're married, one spouse must be at least age 65 and the other spouse at least 62.
- Your total household income must be \$96,000 or less.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 5 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There are 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 does not exceed 75% of the assessor's estimated market value of your homestead.

**If you qualify and wish to participate, you must apply by November 1 to defer a portion of your property taxes for 2027.** Use Form CR-SCD, *Property Tax Deferral Application for Senior Citizens*, available at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or your county auditor's office.

For questions about this program, call 651-556-4803.

## Special Homestead Classification for Certain Persons who are Blind or Disabled

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 1 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 with:

**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 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 enter **Class 1b** into the Search box or contact your county assessor.

# Worksheets 1 – 4

If you are required to complete any one of these worksheets, you must include a copy of this page when you file Form M1PR.

## Worksheet 1

### For Mobile Home Owners

- 1 Multiply line 3 of your 2025 CRP by 17% (.17) ..... 1 .....
- 2 Line 1 of your Statement of Property Taxes Payable in 2026 ..... 2 .....
- 3 Add steps 1 and 2. If you need to complete Worksheet 2, use this amount from step 1 of Worksheet 2.  
Otherwise, Enter the result here and on line 14 ..... 3 .....

## Worksheet 2

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

Note: You must use this worksheet if you claimed a federal income tax deduction for using a portion of your home for business. This applies regardless of how you calculated that deduction, any IRS limitations on that deduction, or if no deduction is allowed due to limitations in the current tax year. Use the current year business use of your home percentage to determine Step 2.

- 1 Line 1 of your Statement of Property Taxes Payable in 2026  
(Mobile home owners: Enter step 3 of Worksheet 1 above) ..... 1 .....
- 2 Percent of your home **not** rented to others or **not** used for business in 2025 ..... 2 %
- 3 Multiply step 1 by step 2. Enter the result here and on line 14 ..... 3 .....

## Worksheet 3

### For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2026 column listed on your Statement(s) of Property Taxes Payable in 2026 ..... 1 .....
- 2 Amount of Taxable Market Value in the 2026 column as listed on your Statement(s) of Property Taxes Payable in 2026 ..... 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 2 of Schedule M1PR-SR, *Special Refund* ..... 3 %

Complete Schedule M1PR-SR to determine if you are eligible for the special refund.

## Worksheet 4

### For Calculating Capital Losses

- 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 steps 5 and 6 and enter the step 4 amount on step 7*) ..... 4 .....
- 5 Add steps 1 and 4 ..... 5 .....
- 6 Capital loss from line 7 of federal Form 1040 or 1040-SR (*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 the table for line 6 of Form M1PR ..... 7 .....

## Worksheet 5 – Co-occupant Income

Complete this worksheet for any other person who lived with you except for boarders, renters, your dependents, your parents, or your spouse's parents. Complete the worksheet for your live-in parents if they co-owned your home and were not your dependents. **If you had more than one co-occupant, complete a separate worksheet for each individual or married couple.**

Co-occupant Name	Number of Months Co-occupant Lived with You
Note: For Steps 1 through 5, only include the income the co-occupant received for the time they lived with you.	
1 Federal adjusted gross income ( <i>from line 1 of Form M1; see instructions if co-occupant did not file Form M1 or lived in the home for only part of the year</i> ).....	1 _____
2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in step 1 above ( <i>see instructions for Line 2 of Form M1PR</i> ) .....	2 _____
3 Deduction for contributions to a qualified retirement plan ( <i>see instructions for line 3 of Form M1PR</i> ) .....	3 _____
4 Total government assistance payments ( <i>see instructions for line 4 of Form M1PR</i> ) .....	4 _____
5 Additional nontaxable income ( <i>see instructions for line 6 of Form M1PR</i> ) .....	5 _____
List types and amounts _____	
6 Combine steps 1 through 5.....	6 _____
7 Subtraction for 65 or disabled ( <i>see instructions</i> ).....	7 _____
8 Dependent subtraction ( <i>see instructions</i> ) .....	8 _____
Enter names of dependents _____	
9 Retirement account subtraction ( <i>see instructions for line 10 of Form M1PR; Only include contributions the co-occupant made while living with you</i> ).....	9 _____
10 Total other subtractions ( <i>see instructions for line 11 of Form M1PR</i> ) .....	10 _____
11 This step intentionally left blank.....	11 _____
12 Add steps 7 through 11 .....	12 _____
13 Subtract step 12 from step 6 ( <i>see instructions below for this line</i> ) .....	13 _____

### Instructions

Complete this worksheet only if you are a homeowner and had another individual living with you who is not your:

- Tenant
- Dependent, as defined under Internal Revenue Code sections 151 and 152
- Parent or spouse's parent (unless that individual is a co-owner of the house and lives with you)
- Spouse, if filing Form M1PR separately

### Steps 1-5

Refer to the instructions for lines 1 through 4 and 6 in the Form M1PR instructions to complete these steps.

If the co-occupant lived with you for part of the year, only include the income they received for the time they lived with you.

### Step 7

Use the instructions for line 8 of Form M1PR to determine if your co-occupant qualifies for the subtraction. If they qualified and lived with you for the full year, enter \$5,200. If they qualified and they lived with you for part of the year, multiply \$433. (\$5,200/12) by the number of months they lived with you. Do not enter more than \$5,200.

### Step 8

Use the instructions for line 9 of Form M1PR to determine the subtraction for your co-occupant's dependents. If they lived with you for only part of the year, divide the subtraction amount by 12. Then multiply the result by the number of months they lived with you.

### Step 13

Enter the amount from step 13 on line 5 of your Form M1PR. If the result is negative, enter as a negative amount.

**Include copies of any completed worksheets when you file your Form M1PR.**

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:												
		0	25	50	75	100	125	150	175	200	225	250	275	275
		but less than:	25	50	75	100	125	150	175	200	225	250	275	300
at least	but less than	your homestead credit refund is:												
0	2,190	1	23	45	67	89	111	133	155	177	199	221	243	
2,190	4,360	0	1	23	45	67	89	111	133	155	177	199	221	
4,360	6,600	0	0	0	19	41	63	85	107	129	151	173	195	
6,600	8,810	0	0	0	0	10	31	52	72	93	114	135	155	
8,810	10,990	0	0	0	0	0	0	20	41	61	82	103	124	
10,990	13,180	0	0	0	0	0	0	0	5	26	47	67	88	
13,180	15,380	0	0	0	0	0	0	0	0	0	19	40	61	
15,380	17,560	0	0	0	0	0	0	0	0	0	0	0	20	
17,560	19,780	0	0	0	0	0	0	0	0	0	0	0	0	
If line 13 is:		and line 16 is at least:												
		300	325	350	375	400	425	450	475	500	525	550	575	
		but less than:	325	350	375	400	425	450	475	500	525	550	575	600
at least	but less than	your homestead credit refund is:												
0	2,190	265	287	309	331	353	375	397	419	441	463	485	507	
2,190	4,360	243	265	287	309	331	353	375	397	419	441	463	485	
4,360	6,600	217	239	261	283	305	327	349	371	393	415	437	459	
6,600	8,810	176	197	218	238	259	280	301	321	342	363	384	404	
8,810	10,990	144	165	186	207	227	248	269	290	310	331	352	373	
10,990	13,180	109	130	150	171	192	213	233	254	275	296	316	337	
13,180	15,380	82	102	123	144	165	185	206	227	248	268	289	310	
15,380	17,560	41	61	82	103	124	144	165	186	207	227	248	269	
17,560	19,780	0	17	37	58	79	100	120	141	162	183	203	224	
19,780	21,970	0	0	0	10	31	51	72	93	114	134	155	176	
21,970	24,150	0	0	0	0	0	0	19	39	58	78	97	117	
24,150	26,360	0	0	0	0	0	0	0	0	6	25	45	64	
26,360	28,570	0	0	0	0	0	0	0	0	0	0	10	30	
28,570	30,770	0	0	0	0	0	0	0	0	0	0	0	0	
If line 13 is:		and line 16 is at least:												
		600	625	650	675	700	725	750	775	800	825	850	875	
		but less than:	625	650	675	700	725	750	775	800	825	850	875	900
at least	but less than	your homestead credit refund is:												
0	2,190	529	551	573	595	617	639	661	683	705	727	749	771	
2,190	4,360	507	529	551	573	595	617	639	661	683	705	727	749	
4,360	6,600	481	503	525	547	569	591	613	635	657	679	701	723	
6,600	8,810	425	446	467	487	508	529	550	570	591	612	633	653	
8,810	10,990	393	414	435	456	476	497	518	539	559	580	601	622	
10,990	13,180	358	379	399	420	441	462	482	503	524	545	565	586	
13,180	15,380	331	351	372	393	414	434	455	476	497	517	538	559	
15,380	17,560	290	310	331	352	373	393	414	435	456	476	497	518	
17,560	19,780	245	266	286	307	328	349	369	390	411	432	452	473	
19,780	21,970	197	217	238	259	280	300	321	342	363	383	404	425	
21,970	24,150	136	156	175	195	214	234	253	273	292	312	331	351	
24,150	26,360	84	103	123	142	162	181	201	220	240	259	279	298	
26,360	28,570	49	69	88	108	127	147	166	186	205	225	244	264	
28,570	30,770	15	34	54	73	93	112	132	151	171	190	210	229	
30,770	32,960	0	0	18	37	55	73	91	110	128	146	164	183	
32,960	35,170	0	0	0	5	23	41	59	78	96	114	132	151	
35,170	37,370	0	0	0	0	0	9	27	45	64	82	100	118	
37,370	39,570	0	0	0	0	0	0	0	12	29	46	63	80	
39,570	41,750	0	0	0	0	0	0	0	0	0	17	34	51	
41,750	43,950	0	0	0	0	0	0	0	0	0	0	4	21	
43,950	46,140	0	0	0	0	0	0	0	0	0	0	0	0	

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175
		but less than:											
at least	but less than	your homestead credit refund is:											
0	2,190	793	815	837	859	881	903	925	947	969	991	1,013	1,035
2,190	4,360	771	793	815	837	859	881	903	925	947	969	991	1,013
4,360	6,600	745	767	789	811	833	855	877	899	921	943	965	987
6,600	8,810	674	695	716	736	757	778	799	819	840	861	882	902
8,810	10,990	642	663	684	705	725	746	767	788	808	829	850	871
10,990	13,180	607	628	648	669	690	711	731	752	773	794	814	835
13,180	15,380	580	600	621	642	663	683	704	725	746	766	787	808
15,380	17,560	539	559	580	601	622	642	663	684	705	725	746	767
17,560	19,780	494	515	535	556	577	598	618	639	660	681	701	722
19,780	21,970	446	466	487	508	529	549	570	591	612	632	653	674
21,970	24,150	370	390	409	429	448	468	487	507	526	546	565	585
24,150	26,360	318	337	357	376	396	415	435	454	474	493	513	532
26,360	28,570	283	303	322	342	361	381	400	420	439	459	478	498
28,570	30,770	249	268	288	307	327	346	366	385	405	424	444	463
30,770	32,960	201	219	237	256	274	292	310	329	347	365	383	402
32,960	35,170	169	187	205	224	242	260	278	297	315	333	351	370
35,170	37,370	137	155	173	191	210	228	246	264	283	301	319	337
37,370	39,570	97	114	131	148	165	182	199	216	233	250	267	284
39,570	41,750	68	85	102	119	136	153	170	187	204	221	238	255
41,750	43,950	38	55	72	89	106	123	140	157	174	191	208	225
43,950	46,140	8	25	42	59	76	93	110	127	144	161	178	195
46,140	48,340	0	0	12	29	46	63	80	97	114	131	148	165
48,340	50,530	0	0	0	0	16	33	50	67	84	101	118	135
50,530	52,720	0	0	0	0	0	3	20	37	54	71	88	105
52,720	54,920	0	0	0	0	0	0	0	8	25	42	59	76
54,920	57,120	0	0	0	0	0	0	0	0	0	12	29	46
57,120	59,320	0	0	0	0	0	0	0	0	0	0	0	16
59,320	61,500	0	0	0	0	0	0	0	0	0	0	0	0

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475
		but less than:											
at least	but less than	your homestead credit refund is:											
0	<b>2,190</b>	1,057	1,079	1,101	1,123	1,145	1,167	1,189	1,211	1,233	1,255	1,277	1,299
<b>2,190</b>	<b>4,360</b>	1,035	1,057	1,079	1,101	1,123	1,145	1,167	1,189	1,211	1,233	1,255	1,277
<b>4,360</b>	<b>6,600</b>	1,009	1,031	1,053	1,075	1,097	1,119	1,141	1,163	1,185	1,207	1,229	1,251
<b>6,600</b>	<b>8,810</b>	923	944	965	985	1,006	1,027	1,048	1,068	1,089	1,110	1,131	1,151
<b>8,810</b>	<b>10,990</b>	891	912	933	954	974	995	1,016	1,037	1,057	1,078	1,099	1,120
<b>10,990</b>	<b>13,180</b>	856	877	897	918	939	960	980	1,001	1,022	1,043	1,063	1,084
<b>13,180</b>	<b>15,380</b>	829	849	870	891	912	932	953	974	995	1,015	1,036	1,057
<b>15,380</b>	<b>17,560</b>	788	808	829	850	871	891	912	933	954	974	995	1,016
<b>17,560</b>	<b>19,780</b>	743	764	784	805	826	847	867	888	909	930	950	971
<b>19,780</b>	<b>21,970</b>	695	715	736	757	778	798	819	840	861	881	902	923
<b>21,970</b>	<b>24,150</b>	604	624	643	663	682	702	721	741	760	780	799	819
<b>24,150</b>	<b>26,360</b>	552	571	591	610	630	649	669	688	708	727	747	766
<b>26,360</b>	<b>28,570</b>	517	537	556	576	595	615	634	654	673	693	712	732
<b>28,570</b>	<b>30,770</b>	483	502	522	541	561	580	600	619	639	658	678	697
<b>30,770</b>	<b>32,960</b>	420	438	456	475	493	511	529	548	566	584	602	621
<b>32,960</b>	<b>35,170</b>	388	406	424	443	461	479	497	516	534	552	570	589
<b>35,170</b>	<b>37,370</b>	356	374	392	410	429	447	465	483	502	520	538	556
<b>37,370</b>	<b>39,570</b>	301	318	335	352	369	386	403	420	437	454	471	488
<b>39,570</b>	<b>41,750</b>	272	289	306	323	340	357	374	391	408	425	442	459
<b>41,750</b>	<b>43,950</b>	242	259	276	293	310	327	344	361	378	395	412	429
<b>43,950</b>	<b>46,140</b>	212	229	246	263	280	297	314	331	348	365	382	399
<b>46,140</b>	<b>48,340</b>	182	199	216	233	250	267	284	301	318	335	352	369
<b>48,340</b>	<b>50,530</b>	152	169	186	203	220	237	254	271	288	305	322	339
<b>50,530</b>	<b>52,720</b>	122	139	156	173	190	207	224	241	258	275	292	309
<b>52,720</b>	<b>54,920</b>	93	110	127	144	161	178	195	212	229	246	263	280
<b>54,920</b>	<b>57,120</b>	63	80	97	114	131	148	165	182	199	216	233	250
<b>57,120</b>	<b>59,320</b>	33	50	67	84	101	118	135	152	169	186	203	220
<b>59,320</b>	<b>61,500</b>	3	20	37	54	71	88	105	122	139	156	173	190
<b>61,500</b>	<b>63,700</b>	0	0	7	24	41	58	75	92	109	126	143	160
<b>63,700</b>	<b>65,890</b>	0	0	0	0	11	28	45	62	79	96	113	130
<b>65,890</b>	<b>68,090</b>	0	0	0	0	0	0	15	32	49	66	83	100
<b>68,090</b>	<b>70,280</b>	0	0	0	0	0	0	0	0	20	37	54	71
<b>70,280</b>	<b>72,480</b>	0	0	0	0	0	0	0	0	0	7	24	41
<b>72,480</b>	<b>74,680</b>	0	0	0	0	0	0	0	0	0	0	0	11
<b>74,680</b>	<b>76,880</b>	0	0	0	0	0	0	0	0	0	0	0	0

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		but less than:											
		1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
at least	but less than	your homestead credit refund is:											
0	<b>2,190</b>	1,321	1,343	1,365	1,387	1,409	1,431	1,453	1,475	1,497	1,519	1,541	1,563
<b>2,190</b>	<b>4,360</b>	1,299	1,321	1,343	1,365	1,387	1,409	1,431	1,453	1,475	1,497	1,519	1,541
<b>4,360</b>	<b>6,600</b>	1,273	1,295	1,317	1,339	1,361	1,383	1,405	1,427	1,449	1,471	1,493	1,515
<b>6,600</b>	<b>8,810</b>	1,172	1,193	1,214	1,234	1,255	1,276	1,297	1,317	1,338	1,359	1,380	1,400
<b>8,810</b>	<b>10,990</b>	1,140	1,161	1,182	1,203	1,223	1,244	1,265	1,286	1,306	1,327	1,348	1,369
<b>10,990</b>	<b>13,180</b>	1,105	1,126	1,146	1,167	1,188	1,209	1,229	1,250	1,271	1,292	1,312	1,333
<b>13,180</b>	<b>15,380</b>	1,078	1,098	1,119	1,140	1,161	1,181	1,202	1,223	1,244	1,264	1,285	1,306
<b>15,380</b>	<b>17,560</b>	1,037	1,057	1,078	1,099	1,120	1,140	1,161	1,182	1,203	1,223	1,244	1,265
<b>17,560</b>	<b>19,780</b>	992	1,013	1,033	1,054	1,075	1,096	1,116	1,137	1,158	1,179	1,199	1,220
<b>19,780</b>	<b>21,970</b>	944	964	985	1,006	1,027	1,047	1,068	1,089	1,110	1,130	1,151	1,172
<b>21,970</b>	<b>24,150</b>	838	858	877	897	916	936	955	975	994	1,014	1,033	1,053
<b>24,150</b>	<b>26,360</b>	786	805	825	844	864	883	903	922	942	961	981	1,000
<b>26,360</b>	<b>28,570</b>	751	771	790	810	829	849	868	888	907	927	946	966
<b>28,570</b>	<b>30,770</b>	717	736	756	775	795	814	834	853	873	892	912	931
<b>30,770</b>	<b>32,960</b>	639	657	675	694	712	730	748	767	785	803	821	840
<b>32,960</b>	<b>35,170</b>	607	625	643	662	680	698	716	735	753	771	789	808
<b>35,170</b>	<b>37,370</b>	575	593	611	629	648	666	684	702	721	739	757	775
<b>37,370</b>	<b>39,570</b>	505	522	539	556	573	590	607	624	641	658	675	692
<b>39,570</b>	<b>41,750</b>	476	493	510	527	544	561	578	595	612	629	646	663
<b>41,750</b>	<b>43,950</b>	446	463	480	497	514	531	548	565	582	599	616	633
<b>43,950</b>	<b>46,140</b>	416	433	450	467	484	501	518	535	552	569	586	603
<b>46,140</b>	<b>48,340</b>	386	403	420	437	454	471	488	505	522	539	556	573
<b>48,340</b>	<b>50,530</b>	356	373	390	407	424	441	458	475	492	509	526	543
<b>50,530</b>	<b>52,720</b>	326	343	360	377	394	411	428	445	462	479	496	513
<b>52,720</b>	<b>54,920</b>	297	314	331	348	365	382	399	416	433	450	467	484
<b>54,920</b>	<b>57,120</b>	267	284	301	318	335	352	369	386	403	420	437	454
<b>57,120</b>	<b>59,320</b>	237	254	271	288	305	322	339	356	373	390	407	424
<b>59,320</b>	<b>61,500</b>	207	224	241	258	275	292	309	326	343	360	377	394
<b>61,500</b>	<b>63,700</b>	177	194	211	228	245	262	279	296	313	330	347	364
<b>63,700</b>	<b>65,890</b>	147	164	181	198	215	232	249	266	283	300	317	334
<b>65,890</b>	<b>68,090</b>	117	134	151	168	185	202	219	236	253	270	287	304
<b>68,090</b>	<b>70,280</b>	88	105	122	139	156	173	190	207	224	241	258	275
<b>70,280</b>	<b>72,480</b>	58	75	92	109	126	143	160	177	194	211	228	245
<b>72,480</b>	<b>74,680</b>	28	45	62	79	96	113	130	147	164	181	198	215
<b>74,680</b>	<b>76,880</b>	0	15	32	49	66	83	100	117	134	151	168	185
<b>76,880</b>	<b>79,080</b>	0	0	2	18	33	49	65	81	96	112	128	144
<b>79,080</b>	<b>81,270</b>	0	0	0	0	6	21	37	53	69	84	100	116
<b>81,270</b>	<b>83,470</b>	0	0	0	0	0	0	10	25	41	57	73	88
<b>83,470</b>	<b>85,660</b>	0	0	0	0	0	0	0	0	13	29	45	61
<b>85,660</b>	<b>87,860</b>	0	0	0	0	0	0	0	0	0	1	17	33
<b>87,860</b>	<b>90,060</b>	0	0	0	0	0	0	0	0	0	0	0	0

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075
		but less than:											
at least	but less than	your homestead credit refund is:											
0	2,190	1,585	1,607	1,629	1,651	1,673	1,695	1,717	1,739	1,761	1,783	1,805	1,827
2,190	4,360	1,563	1,585	1,607	1,629	1,651	1,673	1,695	1,717	1,739	1,761	1,783	1,805
4,360	6,600	1,537	1,559	1,581	1,603	1,625	1,647	1,669	1,691	1,713	1,735	1,757	1,779
6,600	8,810	1,421	1,442	1,463	1,483	1,504	1,525	1,546	1,566	1,587	1,608	1,629	1,649
8,810	10,990	1,389	1,410	1,431	1,452	1,472	1,493	1,514	1,535	1,555	1,576	1,597	1,618
10,990	13,180	1,354	1,375	1,395	1,416	1,437	1,458	1,478	1,499	1,520	1,541	1,561	1,582
13,180	15,380	1,327	1,347	1,368	1,389	1,410	1,430	1,451	1,472	1,493	1,513	1,534	1,555
15,380	17,560	1,286	1,306	1,327	1,348	1,369	1,389	1,410	1,431	1,452	1,472	1,493	1,514
17,560	19,780	1,241	1,262	1,282	1,303	1,324	1,345	1,365	1,386	1,407	1,428	1,448	1,469
19,780	21,970	1,193	1,213	1,234	1,255	1,276	1,296	1,317	1,338	1,359	1,379	1,400	1,421
21,970	24,150	1,072	1,092	1,111	1,131	1,150	1,170	1,189	1,209	1,228	1,248	1,267	1,287
24,150	26,360	1,020	1,039	1,059	1,078	1,098	1,117	1,137	1,156	1,176	1,195	1,215	1,234
26,360	28,570	985	1,005	1,024	1,044	1,063	1,083	1,102	1,122	1,141	1,161	1,180	1,200
28,570	30,770	951	970	990	1,009	1,029	1,048	1,068	1,087	1,107	1,126	1,146	1,165
30,770	32,960	858	876	894	913	931	949	967	986	1,004	1,022	1,040	1,059
32,960	35,170	826	844	862	881	899	917	935	954	972	990	1,008	1,027
35,170	37,370	794	812	830	848	867	885	903	921	940	958	976	994
37,370	39,570	709	726	743	760	777	794	811	828	845	862	879	896
39,570	41,750	680	697	714	731	748	765	782	799	816	833	850	867
41,750	43,950	650	667	684	701	718	735	752	769	786	803	820	837
43,950	46,140	620	637	654	671	688	705	722	739	756	773	790	807
46,140	48,340	590	607	624	641	658	675	692	709	726	743	760	777
48,340	50,530	560	577	594	611	628	645	662	679	696	713	730	747
50,530	52,720	530	547	564	581	598	615	632	649	666	683	700	717
52,720	54,920	501	518	535	552	569	586	603	620	637	654	671	688
54,920	57,120	471	488	505	522	539	556	573	590	607	624	641	658
57,120	59,320	441	458	475	492	509	526	543	560	577	594	611	628
59,320	61,500	411	428	445	462	479	496	513	530	547	564	581	598
61,500	63,700	381	398	415	432	449	466	483	500	517	534	551	568
63,700	65,890	351	368	385	402	419	436	453	470	487	504	521	538
65,890	68,090	321	338	355	372	389	406	423	440	457	474	491	508
68,090	70,280	292	309	326	343	360	377	394	411	428	445	462	479
70,280	72,480	262	279	296	313	330	347	364	381	398	415	432	449
72,480	74,680	232	249	266	283	300	317	334	351	368	385	402	419
74,680	76,880	202	219	236	253	270	287	304	321	338	355	372	389
76,880	79,080	159	175	191	207	222	238	254	270	285	301	317	333
79,080	81,270	132	147	163	179	195	210	226	242	258	273	289	305
81,270	83,470	104	120	136	151	167	183	199	214	230	246	262	277
83,470	85,660	76	92	108	124	139	155	171	187	202	218	234	250
85,660	87,860	49	64	80	96	112	127	143	159	175	190	206	222
87,860	90,060	0	0	0	12	28	44	59	75	91	107	122	138
90,060	92,250	0	0	0	0	0	15	30	46	62	78	93	109
92,250	94,450	0	0	0	0	0	0	1	17	33	49	64	80
94,450	96,650	0	0	0	0	0	0	0	0	4	19	35	51
96,650	98,850	0	0	0	0	0	0	0	0	0	0	6	22
98,850	101,050	0	0	0	0	0	0	0	0	0	0	0	0

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
		but less than:											
at least	but less than	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	<b>2,190</b>	1,849	1,871	1,893	1,915	1,937	1,959	1,981	2,003	2,025	2,047	2,069	2,091
<b>2,190</b>	<b>4,360</b>	1,827	1,849	1,871	1,893	1,915	1,937	1,959	1,981	2,003	2,025	2,047	2,069
<b>4,360</b>	<b>6,600</b>	1,801	1,823	1,845	1,867	1,889	1,911	1,933	1,955	1,977	1,999	2,021	2,043
<b>6,600</b>	<b>8,810</b>	1,670	1,691	1,712	1,732	1,753	1,774	1,795	1,815	1,836	1,857	1,878	1,898
<b>8,810</b>	<b>10,990</b>	1,638	1,659	1,680	1,701	1,721	1,742	1,763	1,784	1,804	1,825	1,846	1,867
<b>10,990</b>	<b>13,180</b>	1,603	1,624	1,644	1,665	1,686	1,707	1,727	1,748	1,769	1,790	1,810	1,831
<b>13,180</b>	<b>15,380</b>	1,576	1,596	1,617	1,638	1,659	1,679	1,700	1,721	1,742	1,762	1,783	1,804
<b>15,380</b>	<b>17,560</b>	1,535	1,555	1,576	1,597	1,618	1,638	1,659	1,680	1,701	1,721	1,742	1,763
<b>17,560</b>	<b>19,780</b>	1,490	1,511	1,531	1,552	1,573	1,594	1,614	1,635	1,656	1,677	1,697	1,718
<b>19,780</b>	<b>21,970</b>	1,442	1,462	1,483	1,504	1,525	1,545	1,566	1,587	1,608	1,628	1,649	1,670
<b>21,970</b>	<b>24,150</b>	1,306	1,326	1,345	1,365	1,384	1,404	1,423	1,443	1,462	1,482	1,501	1,521
<b>24,150</b>	<b>26,360</b>	1,254	1,273	1,293	1,312	1,332	1,351	1,371	1,390	1,410	1,429	1,449	1,468
<b>26,360</b>	<b>28,570</b>	1,219	1,239	1,258	1,278	1,297	1,317	1,336	1,356	1,375	1,395	1,414	1,434
<b>28,570</b>	<b>30,770</b>	1,185	1,204	1,224	1,243	1,263	1,282	1,302	1,321	1,341	1,360	1,380	1,399
<b>30,770</b>	<b>32,960</b>	1,077	1,095	1,113	1,132	1,150	1,168	1,186	1,205	1,223	1,241	1,259	1,278
<b>32,960</b>	<b>35,170</b>	1,045	1,063	1,081	1,100	1,118	1,136	1,154	1,173	1,191	1,209	1,227	1,246
<b>35,170</b>	<b>37,370</b>	1,013	1,031	1,049	1,067	1,086	1,104	1,122	1,140	1,159	1,177	1,195	1,213
<b>37,370</b>	<b>39,570</b>	913	930	947	964	981	998	1,015	1,032	1,049	1,066	1,083	1,100
<b>39,570</b>	<b>41,750</b>	884	901	918	935	952	969	986	1,003	1,020	1,037	1,054	1,071
<b>41,750</b>	<b>43,950</b>	854	871	888	905	922	939	956	973	990	1,007	1,024	1,041
<b>43,950</b>	<b>46,140</b>	824	841	858	875	892	909	926	943	960	977	994	1,011
<b>46,140</b>	<b>48,340</b>	794	811	828	845	862	879	896	913	930	947	964	981
<b>48,340</b>	<b>50,530</b>	764	781	798	815	832	849	866	883	900	917	934	951
<b>50,530</b>	<b>52,720</b>	734	751	768	785	802	819	836	853	870	887	904	921
<b>52,720</b>	<b>54,920</b>	705	722	739	756	773	790	807	824	841	858	875	892
<b>54,920</b>	<b>57,120</b>	675	692	709	726	743	760	777	794	811	828	845	862
<b>57,120</b>	<b>59,320</b>	645	662	679	696	713	730	747	764	781	798	815	832
<b>59,320</b>	<b>61,500</b>	615	632	649	666	683	700	717	734	751	768	785	802
<b>61,500</b>	<b>63,700</b>	585	602	619	636	653	670	687	704	721	738	755	772
<b>63,700</b>	<b>65,890</b>	555	572	589	606	623	640	657	674	691	708	725	742
<b>65,890</b>	<b>68,090</b>	525	542	559	576	593	610	627	644	661	678	695	712
<b>68,090</b>	<b>70,280</b>	496	513	530	547	564	581	598	615	632	649	666	683
<b>70,280</b>	<b>72,480</b>	466	483	500	517	534	551	568	585	602	619	636	653
<b>72,480</b>	<b>74,680</b>	436	453	470	487	504	521	538	555	572	589	606	623
<b>74,680</b>	<b>76,880</b>	406	423	440	457	474	491	508	525	542	559	576	593
<b>76,880</b>	<b>79,080</b>	348	364	380	396	411	427	443	459	474	490	506	522
<b>79,080</b>	<b>81,270</b>	321	336	352	368	384	399	415	431	447	462	478	494
<b>81,270</b>	<b>83,470</b>	293	309	325	340	356	372	388	403	419	435	451	466
<b>83,470</b>	<b>85,660</b>	265	281	297	313	328	344	360	376	391	407	423	439
<b>85,660</b>	<b>87,860</b>	238	253	269	285	301	316	332	348	364	379	395	411
<b>87,860</b>	<b>90,060</b>	154	170	185	201	217	233	248	264	280	296	311	327
<b>90,060</b>	<b>92,250</b>	125	141	156	172	188	204	219	235	251	267	282	298
<b>92,250</b>	<b>94,450</b>	96	112	127	143	159	175	190	206	222	238	253	269
<b>94,450</b>	<b>96,650</b>	67	82	98	114	130	145	161	177	193	208	224	240
<b>96,650</b>	<b>98,850</b>	38	53	69	85	101	116	132	148	164	179	195	211
<b>98,850</b>	<b>101,050</b>	0	0	0	0	9	24	40	56	72	87	103	119
<b>101,050</b>	<b>103,240</b>	0	0	0	0	0	0	10	25	41	57	73	88
<b>103,240</b>	<b>105,440</b>	0	0	0	0	0	0	0	0	11	26	42	58
<b>105,440</b>	<b>107,640</b>	0	0	0	0	0	0	0	0	0	0	12	27
<b>107,640</b>	<b>109,840</b>	0	0	0	0	0	0	0	0	0	0	0	0

# Homestead Credit Refund Table

If line 13 is:		and line 16 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
		but less than:											
at least	but less than	your homestead credit refund is:											
0	<b>2,190</b>	2,113	2,135	2,157	2,179	2,201	2,223	2,245	2,267	2,289	2,311	2,333	2,355
<b>2,190</b>	<b>4,360</b>	2,091	2,113	2,135	2,157	2,179	2,201	2,223	2,245	2,267	2,289	2,311	2,333
<b>4,360</b>	<b>6,600</b>	2,065	2,087	2,109	2,131	2,153	2,175	2,197	2,219	2,241	2,263	2,285	2,307
<b>6,600</b>	<b>8,810</b>	1,919	1,940	1,961	1,981	2,002	2,023	2,044	2,064	2,085	2,106	2,127	2,147
<b>8,810</b>	<b>10,990</b>	1,887	1,908	1,929	1,950	1,970	1,991	2,012	2,033	2,053	2,074	2,095	2,116
<b>10,990</b>	<b>13,180</b>	1,852	1,873	1,893	1,914	1,935	1,956	1,976	1,997	2,018	2,039	2,059	2,080
<b>13,180</b>	<b>15,380</b>	1,825	1,845	1,866	1,887	1,908	1,928	1,949	1,970	1,991	2,011	2,032	2,053
<b>15,380</b>	<b>17,560</b>	1,784	1,804	1,825	1,846	1,867	1,887	1,908	1,929	1,950	1,970	1,991	2,012
<b>17,560</b>	<b>19,780</b>	1,739	1,760	1,780	1,801	1,822	1,843	1,863	1,884	1,905	1,926	1,946	1,967
<b>19,780</b>	<b>21,970</b>	1,691	1,711	1,732	1,753	1,774	1,794	1,815	1,836	1,857	1,877	1,898	1,919
<b>21,970</b>	<b>24,150</b>	1,540	1,560	1,579	1,599	1,618	1,638	1,657	1,677	1,696	1,716	1,735	1,755
<b>24,150</b>	<b>26,360</b>	1,488	1,507	1,527	1,546	1,566	1,585	1,605	1,624	1,644	1,663	1,683	1,702
<b>26,360</b>	<b>28,570</b>	1,453	1,473	1,492	1,512	1,531	1,551	1,570	1,590	1,609	1,629	1,648	1,668
<b>28,570</b>	<b>30,770</b>	1,419	1,438	1,458	1,477	1,497	1,516	1,536	1,555	1,575	1,594	1,614	1,633
<b>30,770</b>	<b>32,960</b>	1,296	1,314	1,332	1,351	1,369	1,387	1,405	1,424	1,442	1,460	1,478	1,497
<b>32,960</b>	<b>35,170</b>	1,264	1,282	1,300	1,319	1,337	1,355	1,373	1,392	1,410	1,428	1,446	1,465
<b>35,170</b>	<b>37,370</b>	1,232	1,250	1,268	1,286	1,305	1,323	1,341	1,359	1,378	1,396	1,414	1,432
<b>37,370</b>	<b>39,570</b>	1,117	1,134	1,151	1,168	1,185	1,202	1,219	1,236	1,253	1,270	1,287	1,304
<b>39,570</b>	<b>41,750</b>	1,088	1,105	1,122	1,139	1,156	1,173	1,190	1,207	1,224	1,241	1,258	1,275
<b>41,750</b>	<b>43,950</b>	1,058	1,075	1,092	1,109	1,126	1,143	1,160	1,177	1,194	1,211	1,228	1,245
<b>43,950</b>	<b>46,140</b>	1,028	1,045	1,062	1,079	1,096	1,113	1,130	1,147	1,164	1,181	1,198	1,215
<b>46,140</b>	<b>48,340</b>	998	1,015	1,032	1,049	1,066	1,083	1,100	1,117	1,134	1,151	1,168	1,185
<b>48,340</b>	<b>50,530</b>	968	985	1,002	1,019	1,036	1,053	1,070	1,087	1,104	1,121	1,138	1,155
<b>50,530</b>	<b>52,720</b>	938	955	972	989	1,006	1,023	1,040	1,057	1,074	1,091	1,108	1,125
<b>52,720</b>	<b>54,920</b>	909	926	943	960	977	994	1,011	1,028	1,045	1,062	1,079	1,096
<b>54,920</b>	<b>57,120</b>	879	896	913	930	947	964	981	998	1,015	1,032	1,049	1,066
<b>57,120</b>	<b>59,320</b>	849	866	883	900	917	934	951	968	985	1,002	1,019	1,036
<b>59,320</b>	<b>61,500</b>	819	836	853	870	887	904	921	938	955	972	989	1,006
<b>61,500</b>	<b>63,700</b>	789	806	823	840	857	874	891	908	925	942	959	976
<b>63,700</b>	<b>65,890</b>	759	776	793	810	827	844	861	878	895	912	929	946
<b>65,890</b>	<b>68,090</b>	729	746	763	780	797	814	831	848	865	882	899	916
<b>68,090</b>	<b>70,280</b>	700	717	734	751	768	785	802	819	836	853	870	887
<b>70,280</b>	<b>72,480</b>	670	687	704	721	738	755	772	789	806	823	840	857
<b>72,480</b>	<b>74,680</b>	640	657	674	691	708	725	742	759	776	793	810	827
<b>74,680</b>	<b>76,880</b>	610	627	644	661	678	695	712	729	746	763	780	797
<b>76,880</b>	<b>79,080</b>	537	553	569	585	600	616	632	648	663	679	695	711
<b>79,080</b>	<b>81,270</b>	510	525	541	557	573	588	604	620	636	651	667	683
<b>81,270</b>	<b>83,470</b>	482	498	514	529	545	561	577	592	608	624	640	655
<b>83,470</b>	<b>85,660</b>	454	470	486	502	517	533	549	565	580	596	612	628
<b>85,660</b>	<b>87,860</b>	427	442	458	474	490	505	521	537	553	568	584	600
<b>87,860</b>	<b>90,060</b>	343	359	374	390	406	422	437	453	469	485	500	516
<b>90,060</b>	<b>92,250</b>	314	330	345	361	377	393	408	424	440	456	471	487
<b>92,250</b>	<b>94,450</b>	285	301	316	332	348	364	379	395	411	427	442	458
<b>94,450</b>	<b>96,650</b>	256	271	287	303	319	334	350	366	382	397	413	429
<b>96,650</b>	<b>98,850</b>	227	242	258	274	290	305	321	337	353	368	384	400
<b>98,850</b>	<b>101,050</b>	135	150	166	182	198	213	229	245	261	276	292	308
<b>101,050</b>	<b>103,240</b>	104	120	136	151	167	183	199	214	230	246	262	277
<b>103,240</b>	<b>105,440</b>	74	89	105	121	137	152	168	184	200	215	231	247
<b>105,440</b>	<b>107,640</b>	43	59	75	90	106	122	138	153	169	185	201	216
<b>107,640</b>	<b>109,840</b>	13	28	44	60	76	91	107	123	139	154	170	186
<b>109,840</b>	<b>112,030</b>	0	0	0	0	0	0	7	23	38	54	70	86
<b>112,030</b>	<b>114,220</b>	0	0	0	0	0	0	0	0	7	22	38	54
<b>114,220</b>	<b>116,420</b>	0	0	0	0	0	0	0	0	0	0	6	22
<b>116,420</b>	<b>118,620</b>	0	0	0	0	0	0	0	0	0	0	0	0

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
		but less than:											
at least	but less than	your homestead credit refund is:											
0	2,190	2,377	2,399	2,421	2,443	2,465	2,487	2,509	2,531	2,553	2,575	2,597	2,619
2,190	4,360	2,355	2,377	2,399	2,421	2,443	2,465	2,487	2,509	2,531	2,553	2,575	2,597
4,360	6,600	2,329	2,351	2,373	2,395	2,417	2,439	2,461	2,483	2,505	2,527	2,549	2,571
6,600	8,810	2,168	2,189	2,210	2,230	2,251	2,272	2,293	2,313	2,334	2,355	2,376	2,396
8,810	10,990	2,136	2,157	2,178	2,199	2,219	2,240	2,261	2,282	2,302	2,323	2,344	2,365
10,990	13,180	2,101	2,122	2,142	2,163	2,184	2,205	2,225	2,246	2,267	2,288	2,308	2,329
13,180	15,380	2,074	2,094	2,115	2,136	2,157	2,177	2,198	2,219	2,240	2,260	2,281	2,302
15,380	17,560	2,033	2,053	2,074	2,095	2,116	2,136	2,157	2,178	2,199	2,219	2,240	2,261
17,560	19,780	1,988	2,009	2,029	2,050	2,071	2,092	2,112	2,133	2,154	2,175	2,195	2,216
19,780	21,970	1,940	1,960	1,981	2,002	2,023	2,043	2,064	2,085	2,106	2,126	2,147	2,168
21,970	24,150	1,774	1,794	1,813	1,833	1,852	1,872	1,891	1,911	1,930	1,950	1,969	1,989
24,150	26,360	1,722	1,741	1,761	1,780	1,800	1,819	1,839	1,858	1,878	1,897	1,917	1,936
26,360	28,570	1,687	1,707	1,726	1,746	1,765	1,785	1,804	1,824	1,843	1,863	1,882	1,902
28,570	30,770	1,653	1,672	1,692	1,711	1,731	1,750	1,770	1,789	1,809	1,828	1,848	1,867
30,770	32,960	1,515	1,533	1,551	1,570	1,588	1,606	1,624	1,643	1,661	1,679	1,697	1,716
32,960	35,170	1,483	1,501	1,519	1,538	1,556	1,574	1,592	1,611	1,629	1,647	1,665	1,684
35,170	37,370	1,451	1,469	1,487	1,505	1,524	1,542	1,560	1,578	1,597	1,615	1,633	1,651
37,370	39,570	1,321	1,338	1,355	1,372	1,389	1,406	1,423	1,440	1,457	1,474	1,491	1,508
39,570	41,750	1,292	1,309	1,326	1,343	1,360	1,377	1,394	1,411	1,428	1,445	1,462	1,479
41,750	43,950	1,262	1,279	1,296	1,313	1,330	1,347	1,364	1,381	1,398	1,415	1,432	1,449
43,950	46,140	1,232	1,249	1,266	1,283	1,300	1,317	1,334	1,351	1,368	1,385	1,402	1,419
46,140	48,340	1,202	1,219	1,236	1,253	1,270	1,287	1,304	1,321	1,338	1,355	1,372	1,389
48,340	50,530	1,172	1,189	1,206	1,223	1,240	1,257	1,274	1,291	1,308	1,325	1,342	1,359
50,530	52,720	1,142	1,159	1,176	1,193	1,210	1,227	1,244	1,261	1,278	1,295	1,312	1,329
52,720	54,920	1,113	1,130	1,147	1,164	1,181	1,198	1,215	1,232	1,249	1,266	1,283	1,300
54,920	57,120	1,083	1,100	1,117	1,134	1,151	1,168	1,185	1,202	1,219	1,236	1,253	1,270
57,120	59,320	1,053	1,070	1,087	1,104	1,121	1,138	1,155	1,172	1,189	1,206	1,223	1,240
59,320	61,500	1,023	1,040	1,057	1,074	1,091	1,108	1,125	1,142	1,159	1,176	1,193	1,210
61,500	63,700	993	1,010	1,027	1,044	1,061	1,078	1,095	1,112	1,129	1,146	1,163	1,180
63,700	65,890	963	980	997	1,014	1,031	1,048	1,065	1,082	1,099	1,116	1,133	1,150
65,890	68,090	933	950	967	984	1,001	1,018	1,035	1,052	1,069	1,086	1,103	1,120
68,090	70,280	904	921	938	955	972	989	1,006	1,023	1,040	1,057	1,074	1,091
70,280	72,480	874	891	908	925	942	959	976	993	1,010	1,027	1,044	1,061
72,480	74,680	844	861	878	895	912	929	946	963	980	997	1,014	1,031
74,680	76,880	814	831	848	865	882	899	916	933	950	967	984	1,001
76,880	79,080	726	742	758	774	789	805	821	837	852	868	884	900
79,080	81,270	699	714	730	746	762	777	793	809	825	840	856	872
81,270	83,470	671	687	703	718	734	750	766	781	797	813	829	844
83,470	85,660	643	659	675	691	706	722	738	754	769	785	801	817
85,660	87,860	616	631	647	663	679	694	710	726	742	757	773	789
87,860	90,060	532	548	563	579	595	611	626	642	658	674	689	705
90,060	92,250	503	519	534	550	566	582	597	613	629	645	660	676
92,250	94,450	474	490	505	521	537	553	568	584	600	616	631	647
94,450	96,650	445	460	476	492	508	523	539	555	571	586	602	618
96,650	98,850	416	431	447	463	479	494	510	526	542	557	573	589
98,850	101,050	324	339	355	371	387	402	418	434	450	465	481	497
101,050	103,240	293	309	325	340	356	372	388	403	419	435	451	466
103,240	105,440	263	278	294	310	326	341	357	373	389	404	420	436
105,440	107,640	232	248	264	279	295	311	327	342	358	374	390	405
107,640	109,840	202	217	233	249	265	280	296	312	328	343	359	375
109,840	112,030	101	117	133	149	164	180	196	212	227	243	259	275
112,030	114,220	70	85	101	117	133	148	164	180	196	211	227	243
114,220	116,420	38	54	69	85	101	117	132	148	164	180	195	211
116,420	118,620	6	22	38	53	69	85	101	116	132	148	164	179
118,620	120,820	0	0	6	21	37	53	69	84	100	116	132	147
120,820	123,020	0	0	0	0	0	0	0	0	0	7	21	36
123,020	125,220	0	0	0	0	0	0	0	0	0	0	0	5
125,220	127,420	0	0	0	0	0	0	0	0	0	0	0	0

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275
		but less than:											
at least	but less than	your homestead credit refund is:											
0	2,190	2,641	2,663	2,685	2,707	2,729	2,751	2,773	2,795	2,817	2,839	2,861	2,883
2,190	4,360	2,619	2,641	2,663	2,685	2,707	2,729	2,751	2,773	2,795	2,817	2,839	2,861
4,360	6,600	2,593	2,615	2,637	2,659	2,681	2,703	2,725	2,747	2,769	2,791	2,813	2,835
6,600	8,810	2,417	2,438	2,459	2,479	2,500	2,521	2,542	2,562	2,583	2,604	2,625	2,645
8,810	10,990	2,385	2,406	2,427	2,448	2,468	2,489	2,510	2,531	2,551	2,572	2,593	2,614
10,990	13,180	2,350	2,371	2,391	2,412	2,433	2,454	2,474	2,495	2,516	2,537	2,557	2,578
13,180	15,380	2,323	2,343	2,364	2,385	2,406	2,426	2,447	2,468	2,489	2,509	2,530	2,551
15,380	17,560	2,282	2,302	2,323	2,344	2,365	2,385	2,406	2,427	2,448	2,468	2,489	2,510
17,560	19,780	2,237	2,258	2,278	2,299	2,320	2,341	2,361	2,382	2,403	2,424	2,444	2,465
19,780	21,970	2,189	2,209	2,230	2,251	2,272	2,292	2,313	2,334	2,355	2,375	2,396	2,417
21,970	24,150	2,008	2,028	2,047	2,067	2,086	2,106	2,125	2,145	2,164	2,184	2,203	2,223
24,150	26,360	1,956	1,975	1,995	2,014	2,034	2,053	2,073	2,092	2,112	2,131	2,151	2,170
26,360	28,570	1,921	1,941	1,960	1,980	1,999	2,019	2,038	2,058	2,077	2,097	2,116	2,136
28,570	30,770	1,887	1,906	1,926	1,945	1,965	1,984	2,004	2,023	2,043	2,062	2,082	2,101
30,770	32,960	1,734	1,752	1,770	1,789	1,807	1,825	1,843	1,862	1,880	1,898	1,916	1,935
32,960	35,170	1,702	1,720	1,738	1,757	1,775	1,793	1,811	1,830	1,848	1,866	1,884	1,903
35,170	37,370	1,670	1,688	1,706	1,724	1,743	1,761	1,779	1,797	1,816	1,834	1,852	1,870
37,370	39,570	1,525	1,542	1,559	1,576	1,593	1,610	1,627	1,644	1,661	1,678	1,695	1,712
39,570	41,750	1,496	1,513	1,530	1,547	1,564	1,581	1,598	1,615	1,632	1,649	1,666	1,683
41,750	43,950	1,466	1,483	1,500	1,517	1,534	1,551	1,568	1,585	1,602	1,619	1,636	1,653
43,950	46,140	1,436	1,453	1,470	1,487	1,504	1,521	1,538	1,555	1,572	1,589	1,606	1,623
46,140	48,340	1,406	1,423	1,440	1,457	1,474	1,491	1,508	1,525	1,542	1,559	1,576	1,593
48,340	50,530	1,376	1,393	1,410	1,427	1,444	1,461	1,478	1,495	1,512	1,529	1,546	1,563
50,530	52,720	1,346	1,363	1,380	1,397	1,414	1,431	1,448	1,465	1,482	1,499	1,516	1,533
52,720	54,920	1,317	1,334	1,351	1,368	1,385	1,402	1,419	1,436	1,453	1,470	1,487	1,504
54,920	57,120	1,287	1,304	1,321	1,338	1,355	1,372	1,389	1,406	1,423	1,440	1,457	1,474
57,120	59,320	1,257	1,274	1,291	1,308	1,325	1,342	1,359	1,376	1,393	1,410	1,427	1,444
59,320	61,500	1,227	1,244	1,261	1,278	1,295	1,312	1,329	1,346	1,363	1,380	1,397	1,414
61,500	63,700	1,197	1,214	1,231	1,248	1,265	1,282	1,299	1,316	1,333	1,350	1,367	1,384
63,700	65,890	1,167	1,184	1,201	1,218	1,235	1,252	1,269	1,286	1,303	1,320	1,337	1,354
65,890	68,090	1,137	1,154	1,171	1,188	1,205	1,222	1,239	1,256	1,273	1,290	1,307	1,324
68,090	70,280	1,108	1,125	1,142	1,159	1,176	1,193	1,210	1,227	1,244	1,261	1,278	1,295
70,280	72,480	1,078	1,095	1,112	1,129	1,146	1,163	1,180	1,197	1,214	1,231	1,248	1,265
72,480	74,680	1,048	1,065	1,082	1,099	1,116	1,133	1,150	1,167	1,184	1,201	1,218	1,235
74,680	76,880	1,018	1,035	1,052	1,069	1,086	1,103	1,120	1,137	1,154	1,171	1,188	1,205
76,880	79,080	915	931	947	963	978	994	1,010	1,026	1,041	1,057	1,073	1,089
79,080	81,270	888	903	919	935	951	966	982	998	1,014	1,029	1,045	1,061
81,270	83,470	860	876	892	907	923	939	955	970	986	1,002	1,018	1,033
83,470	85,660	832	848	864	880	895	911	927	943	958	974	990	1,006
85,660	87,860	805	820	836	852	868	883	899	915	931	946	962	978
87,860	90,060	721	737	752	768	784	800	815	831	847	863	878	894
90,060	92,250	692	708	723	739	755	771	786	802	818	834	849	865
92,250	94,450	663	679	694	710	726	742	757	773	789	805	820	836
94,450	96,650	634	649	665	681	697	712	728	744	760	775	791	807
96,650	98,850	605	620	636	652	668	683	699	715	731	746	762	778
98,850	101,050	513	528	544	560	576	591	607	623	639	654	670	686
101,050	103,240	482	498	514	529	545	561	577	592	608	624	640	655
103,240	105,440	452	467	483	499	515	530	546	562	578	593	609	625
105,440	107,640	421	437	453	468	484	500	516	531	547	563	579	594
107,640	109,840	391	406	422	438	454	469	485	501	517	532	548	564
109,840	112,030	290	306	322	338	353	369	385	401	416	432	448	464
112,030	114,220	259	274	290	306	322	337	353	369	385	400	416	432
114,220	116,420	227	243	258	274	290	306	321	337	353	369	384	400
116,420	118,620	195	211	227	242	258	274	290	305	321	337	353	368
118,620	120,820	163	179	195	210	226	242	258	273	289	305	321	336
120,820	123,020	50	65	79	94	108	123	137	152	166	181	195	210
123,020	125,220	19	34	48	63	77	92	106	121	135	150	164	179
125,220	127,420	0	3	18	32	47	61	76	90	105	119	134	148
127,420	129,630	0	0	0	0	0	0	0	0	0	14	29	43
129,630	131,840	0	0	0	0	0	0	0	0	0	0	0	11
131,840	134,500	0	0	0	0	0	0	0	0	0	0	0	0

# Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:								
		3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
		but less than:								
at least	but less than	your homestead credit refund is:								
0	2,190	2,905	2,927	2,949	2,971	2,993	3,015	3,037	3,059	*
2,190	4,360	2,883	2,905	2,927	2,949	2,971	2,993	3,015	3,037	*
4,360	6,600	2,857	2,879	2,901	2,923	2,945	2,967	2,989	3,011	*
6,600	8,810	2,666	2,687	2,708	2,728	2,749	2,770	2,791	2,811	*
8,810	10,990	2,634	2,655	2,676	2,697	2,717	2,738	2,759	2,780	*
10,990	13,180	2,599	2,620	2,640	2,661	2,682	2,703	2,723	2,744	*
13,180	15,380	2,572	2,592	2,613	2,634	2,655	2,675	2,696	2,717	*
15,380	17,560	2,531	2,551	2,572	2,593	2,614	2,634	2,655	2,676	*
17,560	19,780	2,486	2,507	2,527	2,548	2,569	2,590	2,610	2,631	*
19,780	21,970	2,438	2,458	2,479	2,500	2,521	2,541	2,562	2,583	*
21,970	24,150	2,242	2,262	2,281	2,301	2,320	2,340	2,359	2,379	*
24,150	26,360	2,190	2,209	2,229	2,248	2,268	2,287	2,307	2,326	*
26,360	28,570	2,155	2,175	2,194	2,214	2,233	2,253	2,272	2,292	*
28,570	30,770	2,121	2,140	2,160	2,179	2,199	2,218	2,238	2,257	*
30,770	32,960	1,953	1,971	1,989	2,008	2,026	2,044	2,062	2,081	*
32,960	35,170	1,921	1,939	1,957	1,976	1,994	2,012	2,030	2,049	*
35,170	37,370	1,889	1,907	1,925	1,943	1,962	1,980	1,998	2,016	*
37,370	39,570	1,729	1,746	1,763	1,780	1,797	1,814	1,831	1,848	*
39,570	41,750	1,700	1,717	1,734	1,751	1,768	1,785	1,802	1,819	*
41,750	43,950	1,670	1,687	1,704	1,721	1,738	1,755	1,772	1,789	*
43,950	46,140	1,640	1,657	1,674	1,691	1,708	1,725	1,742	1,759	*
46,140	48,340	1,610	1,627	1,644	1,661	1,678	1,695	1,712	1,729	*
48,340	50,530	1,580	1,597	1,614	1,631	1,648	1,665	1,682	1,699	*
50,530	52,720	1,550	1,567	1,584	1,601	1,618	1,635	1,652	1,669	*
52,720	54,920	1,521	1,538	1,555	1,572	1,589	1,606	1,623	1,640	*
54,920	57,120	1,491	1,508	1,525	1,542	1,559	1,576	1,593	1,610	*
57,120	59,320	1,461	1,478	1,495	1,512	1,529	1,546	1,563	1,580	*
59,320	61,500	1,431	1,448	1,465	1,482	1,499	1,516	1,533	1,550	*
61,500	63,700	1,401	1,418	1,435	1,452	1,469	1,486	1,503	1,520	*
63,700	65,890	1,371	1,388	1,405	1,422	1,439	1,456	1,473	1,490	*
65,890	68,090	1,341	1,358	1,375	1,392	1,409	1,426	1,443	1,460	*
68,090	70,280	1,312	1,329	1,346	1,363	1,380	1,397	1,414	1,431	*
70,280	72,480	1,282	1,299	1,316	1,333	1,350	1,367	1,384	1,401	*
72,480	74,680	1,252	1,269	1,286	1,303	1,320	1,337	1,354	1,371	*
74,680	76,880	1,222	1,239	1,256	1,273	1,290	1,307	1,324	1,341	*
76,880	79,080	1,104	1,120	1,136	1,152	1,167	1,183	1,199	1,215	*
79,080	81,270	1,077	1,092	1,108	1,124	1,140	1,155	1,171	1,187	*
81,270	83,470	1,049	1,065	1,081	1,096	1,112	1,128	1,144	1,159	*
83,470	85,660	1,021	1,037	1,053	1,069	1,084	1,100	1,116	1,132	*
85,660	87,860	994	1,009	1,025	1,041	1,057	1,072	1,088	1,104	*
87,860	90,060	910	926	941	957	973	989	1,004	1,020	*
90,060	92,250	881	897	912	928	944	960	975	991	*
92,250	94,450	852	868	883	899	915	931	946	962	*
94,450	96,650	823	838	854	870	886	901	917	933	*
96,650	98,850	794	809	825	841	857	872	888	904	*
98,850	101,050	702	717	733	749	765	780	796	812	*
101,050	103,240	671	687	703	718	734	750	766	781	*
103,240	105,440	641	656	672	688	704	719	735	751	*
105,440	107,640	610	626	642	657	673	689	705	720	*
107,640	109,840	580	595	611	627	643	658	674	690	*
109,840	112,030	479	495	511	527	542	558	574	590	*
112,030	114,220	448	463	479	495	511	526	542	558	*
114,220	116,420	416	432	447	463	479	495	510	526	*
116,420	118,620	384	400	416	431	447	463	479	494	*
118,620	120,820	352	368	384	399	415	431	447	462	*
120,820	123,020	224	239	253	268	282	297	311	326	*
123,020	125,220	193	208	222	237	251	266	280	295	*
125,220	127,420	163	177	192	206	221	235	250	264	*
127,420	129,630	58	72	87	101	116	130	145	159	*
129,630	131,840	26	40	55	69	84	98	113	127	*
131,840	134,500	0	4	18	31	44	57	71	84	*
134,500	137,160	0	0	0	0	9	22	35	49	*
137,160	138,940	0	0	0	0	0	0	6	19	*
138,940	140,710	0	0	0	0	0	0	0	0	*
140,710	142,490	0	0	0	0	0	0	0	0	*
142,490	& over	0	0	0	0	0	0	0	0	0

\* Use the Refund Worksheet to the right.

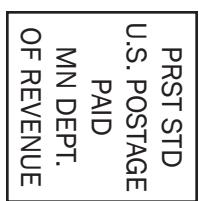
## Refund Worksheet

For those with property tax of \$3,500 or more

- 1 Amount from line 16 . . . . .
- 2 Total household income from line 13 . . . . .
- 3 Enter the decimal number for this step from the table below . . . . .
- 4 Multiply step 2 by step 3 . . . . .
- 5 Subtract step 4 from step 1 (if result is zero or less, STOP HERE; you are not eligible for a refund) . . . . .
- 6 Enter the decimal number for this step from the table below . . . . .
- 7 Multiply step 5 by step 6 . . . . .
- 8 Enter the amount for this step from the table below . . . . .
- 9 Amount from step 7 or step 8, whichever is less. Enter here and on line 17 . . . . .

## Table for Worksheet

If step 2 is at least:	but less than:	Enter on:		
		step 3	step 6	step 8
0	2,190	0.010	0.88	3,480
2,190	4,360	0.011	0.88	3,480
4,360	6,600	0.012	0.88	3,480
6,600	8,810	0.013	0.83	3,480
8,810	10,990	0.014	0.83	3,480
10,990	15,380	0.015	0.83	3,480
15,380	17,560	0.016	0.83	3,480
17,560	19,780	0.017	0.83	3,480
19,780	21,970	0.018	0.83	3,480
21,970	24,150	0.019	0.78	3,480
24,150	30,770	0.020	0.78	3,480
30,770	37,370	0.020	0.73	3,480
37,370	52,720	0.020	0.68	3,480
52,720	76,880	0.020	0.68	2,820
76,880	87,860	0.020	0.63	2,470
87,860	98,850	0.021	0.63	2,040
98,850	109,840	0.022	0.63	1,830
109,840	120,820	0.023	0.63	1,600
120,820	127,420	0.024	0.58	1,350
127,420	131,840	0.025	0.58	1,130
131,840	137,160	0.025	0.53	920
137,160	142,490	0.025	0.53	680
142,490	& up			not eligible



## Questions?

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- Email [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Call 651-296-3781 or 1-800-652-9094 (toll-free)

## Need forms?

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

*This information is available in alternate formats.*



# Are you a renter?

Claim your renter refund on Form M1, *Individual Income Tax*