

2022

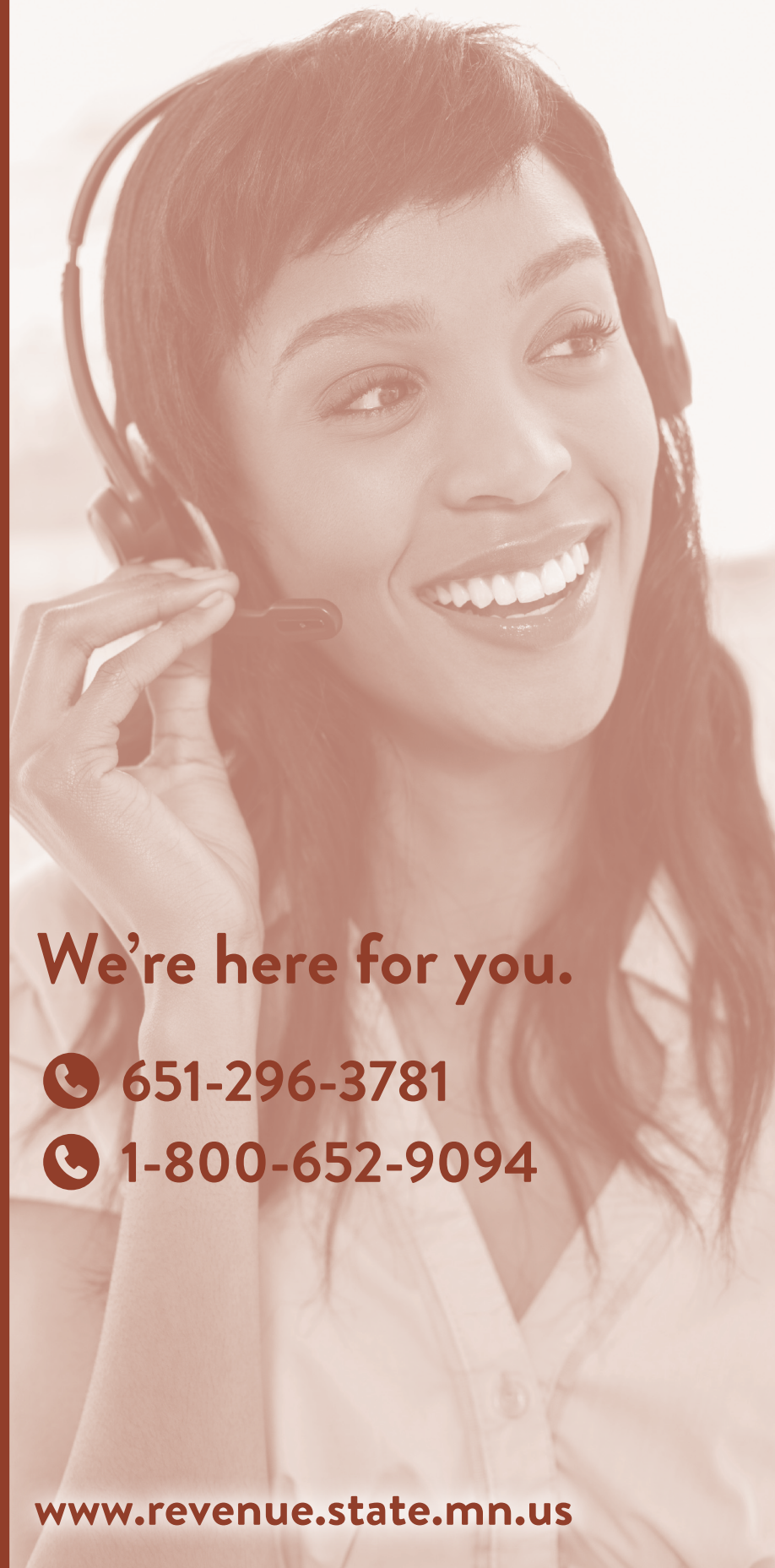
**Homestead
Credit Refund
(for Homeowners)
and
Renter's Property
Tax Refund**

Forms and Instructions

- > **Form M1PR**
Homestead Credit Refund (for
Homeowners) and Renter's
Property Tax Refund
- > **Schedule M1PR-AI**
Additions to Income

Rev. 2/26

Questions?



We're here for you.

 **651-296-3781**

 **1-800-652-9094**

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 adeegyada 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 \$60,000, or speaking limited or no English.

To find a volunteer tax preparation site:

- Go to 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 (see pages 8 and 9) and the property taxes or rent paid on your primary residence in Minnesota.

Regular Property Tax Refund Income Requirements

If you are	and	You may qualify for a refund of up to
A renter	Your total household income is less than \$69,520	\$2,440
A homeowner	Your total household income is less than \$128,280	\$3,140

Other Requirements

- **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.
- **If you are a homeowner or mobile home owner:**
 - You must have owned and occupied your home on January 2, 2023
 - 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.
- **If you are a renter, you must have lived in a building where either:**
 - Property taxes were payable in 2022, or
 - Payments in lieu of property taxes (such as special assessments) were payable in 2022

If you are not sure if either of these apply, check with your building manager or county treasurer's office.

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 2022 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 \$4,400 in 2022, 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 are a **full-year resident of Michigan or North Dakota**.
 - If you are a renter, you must have a Social Security Number or Individual Taxpayer Identification Number (ITIN).
- You are a **nonresident alien living in Minnesota** and both of these are true:
 - Your gross income was less than \$4,400
 - 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 \$2,500. You may qualify if all of these are true:

- You owned and occupied your home on January 2, 2022 and January 2, 2023
- Your net property tax on your homestead increased by more than 6% from 2022 to 2023
- The increase was at least \$100

Your 2022 return should be electronically filed, postmarked, or dropped off by August 15, 2023.

The final deadline to claim the 2022 refund is August 15, 2024.

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 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?

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

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

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

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.

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 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 2023** that you receive in March 2023 to complete your 2022 return. Do not use your 2022 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.

Renters: Your property owner or managing agent must provide you a CRP, *Certificate of Rent Paid*, by January 31, 2023. If you rented more than one unit during 2022, you must have a CRP for each unit. If your property owner or managing agent does not provide a CRP by March 1, 2023, call us at 651-296-3781 or 1-800-652-9094. **Your refund will be delayed if you do not include your CRP(s).**

Getting Started

Renters

You must have a CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2022. You need this to calculate your refund. Your property owner or managing agent must give you a completed 2022 CRP no later than January 31, 2023. Include it with your completed return.

Property owners and managing agents will provide each adult living in the rental unit a separate CRP. Each CRP will reflect an equal portion of the rent paid. Married couples will receive a separate CRP for each spouse. If you have adult dependents living in the rental unit, they will receive a separate CRP. When completing your return, combine the rent amounts from line 3 of your CRP with the rent of your spouse or adult dependent(s). Include copies of each CRP with your return. For information about what amounts are included in rent on the CRP, go to www.revenue.state.mn.us and enter **Renter's Property Tax Refund** into the search box.

If you do not receive a CRP by March 1, 2023, or you believe the rent amount on the CRP is incorrect, contact your property owner or managing agent. If they will not provide a copy or corrected CRP, call us at 651-296-3781 or 1-800-652-9094.

Your refund will be delayed or denied if you do not include correct CRP(s) and needed enclosures. (See “Enclosures” on page 13.)

Homeowners and Mobile Home Owners

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2022, you must apply for homestead status with your county assessor's office and submit the application or before December 31, 2023. At the time you apply for homestead status, request a signed statement saying that 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 15, 2024. 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 19 of Form M1PR.

What if I move after I file?

Change your address by emailing 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 2022:

- 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 2023 before applying for the 2022 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) and Renter's Property Tax Refund*, if any of these happen after filing your return:

- Your household income changes
- You receive a corrected CRP from your property owner or managing agent
- You receive a corrected statement from the county
- You need to correct a mistake on your original return

Generally, you have until February 15, 2027 to file an amended 2022 property tax refund return.

If your amended return reduces your refund, you must pay the difference. You must 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, Social Security Numbers, and dates of birth
	lived apart for all or part of the year, and are filing separate M1PR forms	Only your name, Social Security Number, and date of birth
	your spouse lived in a nursing home	Only your name, Social Security Number, and date of birth. You must file separate M1PR forms.
Got married during the year	are filing separate M1PR forms	Only your name, Social Security Number, and date of birth
	are filing together	Both names, Social Security Numbers, and dates of birth
Divorced or separated during the year	are filing separate M1PR forms (required)	Only your name, Social Security Number, and date of birth

Status: Which Box(es)?

If you	Place an X in the box(es) for:			
	Renter	Homeowner	Nursing home or adult foster care resident	Mobile home owner
Lived in a rental unit for all of 2022	X			
Owned and lived in a home on January 2, 2023		X		
Rented during 2022 and then owned and lived in your home on January 2, 2023	X	X		
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility			X	
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility but did not receive any benefits from medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Minnesota Housing Support (formerly GRH)	X			
Owned and lived in a mobile home on January 2, 2023, and paid rent for the property on which it is located				X

State Elections Campaign Fund

If you want \$5 to go to help candidates for state office pay campaign expenses and you did not designate this on your 2022 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 for Renters

If you	and	then
were single all year	—	Enter only your income on line 1 of Form M1PR.
were married all year	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. Include the amount from line 3 of each CRP you and your spouse received.
were a part-year resident of Minnesota	—	File using your income for the period you lived in Minnesota. If you were married, also include your spouse's income for the period you lived in Minnesota. Include a statement showing how you calculated the income you received during the period you lived in Minnesota.
got married during the year	are filing M1PR forms together	Use both incomes for the year to apply for one refund. Include the amount from line 3 of all 2022 CRPs on line 16 of Form M1PR.
	are filing forms separately	Use your income for the entire year plus your spouse's income for the time you were married and living together. Do not include your spouse's name or Social Security Number. Each spouse will use line 3 of the CRP for the rental unit they rented prior to the marriage. One spouse may also include the amounts from line 3 of the CRPs for the rental unit lived in after the marriage. See Line 5 instructions.
divorced or separated	are filing M1PR forms separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together. Each person will use line 3 of the CRP for the unit they rented after the divorce or separation. Only one person may include the amounts from line 3 of the CRPs for the rental unit lived in together prior to the divorce or separation.
lived with a roommate	paid rent	Your property owner or managing agent must give each of you a separate CRP showing that each of you paid an equal portion of the rent. This is true regardless of the portion you actually paid or the names on the lease. Include only your income when filing for the refund.
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2022, but not on January 2, 2023	You must apply for the property tax refund only as a renter.
	you rented during 2022 and then owned and lived in your home on January 2, 2023	Follow the steps for both renters and homeowners. Include all of your 2022 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 30 to determine line 19 of Form M1PR. Include the worksheet when filing your return.
lived in a nursing home, adult foster care, intermediate care, assisted living, or group home	the property is exempt	You are not eligible for a refund.
	the property is nonexempt	<ul style="list-style-type: none"> • If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of Form M1PR. • If all of your costs were paid for by medical assistance (Medicaid), SSI, MSA, or Minnesota Housing Support, you are not eligible for a refund. • If only part of your costs were paid for by these programs, you may be eligible for a refund. You must complete the Worksheet for Line 18 on page 11. <ol style="list-style-type: none"> 1 Mark an X in the box at the top of the return for <i>nursing home or adult foster care resident</i>. 2 Complete lines 1–17. 3 To determine line 18, complete the Worksheet for Line 18 on page 11. <p>If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 is not the same as on your federal return.</p>
rented out part of your home or used it for business	—	Use Worksheet 2 on page 30 to determine line 16. Include the worksheet when filing your return.
paid rent for more than one unit for the same months	—	You cannot include the amounts from both CRPs on line 16 of the return. <ol style="list-style-type: none"> 1 For each CRP, divide line 3 by the number of months you rented the unit. 2 Multiply that number by the number of months you actually lived in the unit. 3 Add the results from step 2 for each CRP. Enter this total on line 16 of your return.
received a CRP that divided the rent you paid between you and your dependent	your dependent received a CRP with a portion of the rent for the same rental unit	Include the amount from the CRP your dependent received on line 16 of Form M1PR. Include your dependent's CRP(s) and all of your CRPs, along with an explanation when you file.

Filing Situations for Homeowners

If you	and	then
were single all year	—	Enter only your income on line 1 of Form M1PR.
were married all year	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.
were a part-year resident	are single or married	File using your household income for all of 2022, including the income you received before moving to Minnesota.
got married during the year	are filing a Form M1PR together	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2022, enter line 3 of your CRP on line 16 of the return. On line 19, enter the full amount from line 1 of your property tax statement.
	are filing a Form M1PR separately	One spouse will complete the return as the homeowner using their own income for the entire year plus the other spouse's income for the time they were living together in the home. If the spouse claiming the Homestead Credit Refund received CRPs for renting before moving into the home, enter the amount from line 3 of the CRP on line 16 of return. On line 19, enter the full amount from line 1 of the 2023 Statement of Property Taxes Payable. The other spouse may file a return as a renter using any CRPs received prior to moving into the home. Household income must include their income for the entire year, plus the other spouse's income for the time they were married and living together. Do not include your spouse's name and Social Security Number on Form M1PR. See Line 5 instructions.
divorced or separated	are filing a Form M1PR separately (required)	Use your income for the entire year plus your spouse's income for the time you were married and living together during the year. Only the spouse who owned and lived in the home on January 2, 2023, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2023 Statement of Property Taxes Payable on line 19 of Form M1PR.
were a co-owner	—	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.
had someone other than your spouse living with you	—	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. Complete and enclose Worksheet 5—Co-occupant Income on page 31.
were both a renter and a homeowner during the year	you owned and lived in your home for part of 2022, but not on January 2, 2023	You must apply for the property tax refund only as a renter.
	you rented during 2022 and then owned and lived in your home on January 2, 2023	Follow the steps for both renters and homeowners. Include all of your 2022 CRPs when you file.
owned a mobile home	paid lot rent	Do not apply for the refund as a renter, even though you received a CRP from the lot owner. Complete Worksheet 1 on page 30 to determine line 19 of the return. Include the worksheet when filing your return.
rented out part of your home or used it for business	—	Complete Worksheet 2 on page 30 to determine line 19 of the return. Include the worksheet when filing your return. Important: Do not use Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2023 is less than line 5 of your statement. If your statement indicates another classification (such as commercial or non-homestead property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion.

Line Instructions

To apply for a refund, complete lines 1-15 to determine your total household income. If you are applying with your spouse, you must include both of your incomes.

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

Homeowners: If you are filing only for the special property tax refund on your homestead, complete lines 1-15, 19, 20, 23-25, and Schedule 1. Above line 19, 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 2022 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2022 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 2022 for these benefits:

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

Also, include amounts deducted for Medicare Premium payments.

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. However, if a portion of the benefits was taxable and you listed an amount on line 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 4 — Total Payments Received from Programs

Include nontaxable payments you received from programs listed on line 4 of Form M1PR. Also, include nontaxable payments from 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 — Additional Nontaxable Income

You must use Schedule M1PR-AI, *Additions to Income*, to report the total amount of nontaxable income to include on line 5. 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. Include Schedule M1PR-AI with your Form M1PR.

Common examples 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 plan
- Contributions to dependent care accounts and medical expense accounts
- Disability benefits (do not include veterans disability benefits)
- Distributions from a ROTH or traditional IRA not included on line 1, including distributions made to charity
- Employer paid education expenses
- Federal adjustments to income for contributions to IRA, Keogh, and SIMPLE/SEP plans
- 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 M1LS
- Medicaid Home & Community-Based Services Waiver program payments

Line Instructions (cont.)

- 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*
- Nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- 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*

Do not include:

- COVID-19 federal economic stimulus payments
- Amounts from a Section 1035 annuity exchange
- After-tax contributions to annuities
- 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
- Employee's mandatory contributions to a retirement plan
- Employer's contributions to filer's deferred compensation or pension plan
- 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

- 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 30 to compute amount)
- Educator expenses
- Health savings account and Archer MSA deductions
- Net operating loss carryforward/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 2022 for federal purposes

- IRA rollovers
- 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 return of 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
- Veteran's disability compensation paid under U.S. Code, title 38

Line 7 — Subtraction for those born before January 2, 1958 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2022. If you were not certified, you may still qualify as disabled if, during 2022, you were unable to work for at least 12 consecutive months because of a disability, or you are blind. You are considered to be blind if you cannot see better than 20/200 in your better eye with corrective lenses or your field of vision is not more than 20 degrees.

This subtraction does not apply to dependents. Do not enter more than \$4,450. The subtraction amount is the same even if both you and your spouse are over 65 or disabled. Check the appropriate box under line 7.

Line 8 — 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 8:
0	\$0
1	6,230
2	12,015
3	17,355
4	22,250
5 or more	26,700

Enter your dependents' names and tax identification numbers on the line under line 8. 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 Instructions (cont.)

Line 9 — 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. Do not enter more than \$6,000 (\$12,000 if filing a joint return). Contributions cannot exceed compensation included in gross income for the year.

Line 10 — Other Subtractions

Use this line to report the sum of your other subtractions and list what subtractions you are claiming in the blank space below line 10. **Your subtraction may be denied if you do not indicate the subtractions you are claiming.**

Minnesota Frontline Worker's Program payment: Include on line 10 payments you received from the Minnesota Frontline Worker Pay Program, reported as a subtraction on line 29 of Schedule M1M, *Income Additions and Subtractions*.

Non-deductible alimony payments: Include on line 10 alimony payments you made which were non-deductible from line 19a of federal Schedule 1.

COVID-related IRA distributions: If you received COVID-related IRA distributions in 2020: You could choose to spread the distributions over three years on your income tax return. If you did this, enter the amount of these distributions included in your 2022 federal adjusted gross income.

For example, if you received a \$9,000 COVID-related distribution in 2020, you could report \$3,000 in income on your federal income tax return for each of 2020, 2021, and 2022. On your 2022 M1PR, you would put \$3,000 on this line.

Line 11

Include the amount from line 18 and 27 of Schedule M1NC on line 11. Enter the amount as a positive number.

Line 13

Renters: If line 13 is \$69,520 or more, you do not qualify for the renter's refund. If line 13 is less than \$69,520, and you are not claiming a homeowner's property tax refund, skip lines 14 and 15.

Line 14 — Co-occupant Income

Renters: Do not complete this line.

Homeowners: Use Worksheet 5 on page 31 to determine the total income for each co-occupant living with you. If the 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 worksheet. Include the worksheet(s) with your return.

Line 15

Homeowners: If line 15 is \$128,280 or more, you do not qualify for the homeowner's refund. You may be eligible for the special property tax refund. Read the instructions for lines 26-38 to see if you qualify.

Renters Only—Lines 16 through 18

If you **did not** rent for any part of 2022, skip lines 16 through 18 and continue with line 19.

Line 16 — Total Rent from CRP(s)

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

If you lived in one rental unit during 2022: Enter the amount from line 3 of your CRP.

If you lived in two or more rental units during 2022: Complete the Worksheet for Multiple CRPs to calculate line 16. Do not file a separate property tax refund for each CRP. You may only use the rent amount for the time you actually lived in a rental unit to determine your refund. If you rented a mobile home and rented a mobile home lot, include both CRPs and a statement with your return.

Worksheet for Multiple CRPs

1. For each CRP, divide line 3 by the number of months you paid rent for the unit _____
2. Multiply step 1 by the number of months you lived in the unit. _____
3. Add the results from step 2 for each CRP _____
4. Combine the total of line 3 of all CRPs you received _____
5. Enter the lesser of Step 3 or Step 4 on line 16 of Form M1PR _____

Do not enter an amount on line 16 greater than the total amount of rent reported on all CRPs you received.

If you have adult dependents who received a CRP for a portion of the rent you paid, combine the amount on line 3 of their CRP with the amount on line 3 of your CRP. Enter the total on line 16.

You must enclose your CRP(s) when you file Form M1PR.

Line 17

The percentage on line 17 is used to calculate the amount of your rent considered to have been paid for property taxes.

Line Instructions (cont.)

Line 18 — Renter’s Refund Table Amount

Use the amounts from line 13, line 17, and the refund table for renters beginning on page 15 to determine your Renter’s Property Tax Refund amount. If line 13 is less than zero, use zero in the refund table. Enter the amount from the table on line 18.

Complete the Worksheet for Line 18 if both of these apply:

- You were a resident of a nursing home, adult foster care, intermediate care facility, or group home
- You received Medicaid, Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Minnesota Housing Support (formerly GRH)

Do not include the property ID number or the county in which your rental facility is located above line 19.

Worksheet for Line 18

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

A.	Amount from line 6	_____
B.	Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA), or Minnesota Housing Support (formerly GRH) that was included in Step A above	_____
C.	Subtract Step B from Step A	_____
D.	Total medical assistance (or Medicaid) payments made directly to your property owner or managing agent (from line A of your 2022 CRP)	_____
E.	Add Step A and Step D	_____
F.	Divide Step C by Step E, enter here, up to 5 decimal points	_____
G.	Using the amounts on lines 13 and 17, find the amount to enter here from the renter’s refund table beginning on page 15 of the instructions	_____
H.	Multiply Step G by Step F. Enter the result here and on line 18	_____

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

Homeowners Only—Lines 19–22

If you **did not** own and live in your home on January 2, 2023, skip lines 19–22 and continue with line 23.

Line 19

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2023. Complete the corresponding worksheet on page 30 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 20 — Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 6% from 2022 to 2023, 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 homeowner’s refund (see Homeowner Special Property Tax Refund section on page 2).

If you qualify, complete lines 26 through 38 to determine line 20. Any special refund will be included in the total refund on line 23.

Line 22 — Homestead Credit Refund Table Amount

Use the amounts from line 15, line 21, and the refund table for homeowners beginning on page 20 to determine your Homestead Credit Refund amount. If line 15 is less than zero, use zero in the refund table. Enter the amount from the table on line 22.

If line 22 is zero or blank, you are not eligible for the Homestead Credit Refund (for Homeowners).

All Applicants—Lines 23–25

Line 24 — Nongame Wildlife Fund

You can help preserve Minnesota’s nongame wildlife by donating to the Nongame Wildlife Fund. On line 24, 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 <https://www.dnr.state.mn.us/nongame/donate/index.html> or send a check payable to: DNR Nongame Wildlife Fund, 500 Lafayette Road, P.O. Box 25, St. Paul, MN 55155

Line 25 — Property Tax Refund

Subtract line 24 from line 23 and enter the result on line 25. This is your property tax refund. **Your refund will be delayed or denied if you do not complete line 25.**

Line Instructions (cont.)

Homeowner Special Property Tax Refund—Lines 26-38

You may qualify for a special property tax refund. To determine if you qualify, complete lines 26-38, on the back of the return. For qualifications, see page 2 of these instructions.

The refund is 60% of the amount of tax paid that exceeds the 6% increase, up to \$2,500.

You may qualify for this special refund even if you do not qualify for the 2022 Homestead Credit Refund.

If you are filing only for the special property tax refund, complete only lines 1-15, 19, 20, 23-25, and Schedule 1. You must provide the county, property ID number, and property taxes payable on line 19.

Line 27 — New Improvements/Expired Exclusions

If you have new improvements or expired exclusions in the 2023 column of your property tax statement, complete Worksheet 3 on page 30 to determine line 27. You cannot use the increase in your property tax from the value of the new improvements or expired exclusions when computing the special refund. The amount listed on your statement for new improvements/expired exclusions may include construction of a new building, an addition, or an improvement to an existing home.

Line 30

Enter line 2 (2022 column) of your Statement of Property Taxes Payable in 2023. If there is no amount on line 2, use line 5 (2022 column) of the statement. If there is no amount on line 2 or line 5 (or both lines are zero) **and** you received the Homestead Exclusion for Veterans with a Disability, check the box below line 30 and enter “0” on line 30.

If the box is not checked, you must enter an amount greater than 0 or you do not qualify for the special refund.

Line 31

Enter the special refund amount from line 20 of your 2021 Form M1PR. If we changed the amount, use the corrected amount. Leave line 31 blank if you did not receive a special refund on your 2021 Form M1PR.

Special Situations

If you rented out part of your home or used it for business, complete Worksheet 2 on page 30. Compare the percentages you used for 2021 and 2022, and follow these instructions to determine amounts to enter on Schedule 1:

- If you used the same percentage for both years:
 - Line 26: Enter step 3 of Worksheet 2
 - Line 30: Enter step 3 of Worksheet 2 of the 2021 Form M1PR instructions
- If in 2022 you used a higher percentage for your home than you did in 2021:
 - Line 26: Multiple line 1 of your 2023 Statement of Property Taxes Payable by the percentage used as your home in 2021 (from step 2 of Worksheet 2 of the 2021 Form M1PR instructions)
 - Line 30: Enter step 3 of Worksheet 2 of the 2021 Form M1PR instructions
- If in 2022 you used a lower percentage for your home than you did in 2021:
 - Line 26: Enter step 3 of Worksheet 2
 - Line 30: Multiply line 2 of your 2023 Statement of Property Taxes Payable by the percentage used for your home in 2022 (from step 2 of Worksheet 2)
 - Line 31: Multiply line 20 of your 2021 return by the proportion your 2022 percentage used for your home is to the 2021 percentage used for your home

Line 39 — To Request Direct Deposit of Your Refund

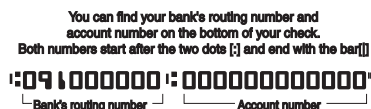
Direct deposit is the safest and easiest way to get your tax refund. To have your refund deposited into your checking or savings account, enter the information on line 39.

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.



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.

Line Instructions (cont.)

Send Your Return to:

Minnesota Property Tax Refund
Mail Station 0020
600 N. Robert St.
St. Paul, MN 55145-0020

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
- Your income is less than the rent you paid (explain how you received the funds to pay your rent)
- You did not report any income on lines 1-6 (explain how you received the funds to pay your rent)
- (Homeowners only) You received a recalculation of your prior year's taxes based on current year's classification

Enclose the worksheet(s) from pages 30 and 31 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)
- (Homeowners only) Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2023 lists an amount for new improvements or expired exclusions (Worksheet 3)
- Include someone else's income on line 14 (Worksheet 5)

Include the Worksheet for Line 18 if you are a resident of a nursing home, adult foster care home, intermediate care facility, or group home.

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

Do not include any enclosures that are less than three-fourths of a sheet of paper. Make a copy of each enclosure on a full sheet of paper and include with your return.

Saves copies of all forms, CRP(s), schedules, worksheets, and any required enclosures for your records.

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:

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

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 6 of the return) toward your property taxes on your homestead each year. The state will loan you the remaining amount—the deferred tax—and will pay it directly to your county.

You must pay the deferred tax plus interest back to the state. 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 \$60,000 or less.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There 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 these year's property tax. Use Form CR-SCD, *Property Tax Deferral Application for Senior Citizens*, available at www.revenue.state.mn.us or your county auditor's office.

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

Special Homestead Classification for Certain Persons who are Blind or Disabled

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:

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

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

For more information, go to www.revenue.state.mn.us and enter **Class 1b** into the Search box or contact your county assessor.

Renters Refund Table

If line 13 is		and line 17 is at least														
		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350
		but less than														
		\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375
At least:	But less than:	your property tax refund is														
0	1,970	4	31	60	89	118	146	175	204	233	260	289	318	347	375	404
1,970	3,960	0	8	37	66	95	123	152	181	210	238	266	295	324	352	381
3,960	5,970	0	0	14	43	72	100	129	158	187	215	244	272	301	329	358
5,970	7,940	0	0	0	19	47	74	101	128	156	182	210	236	264	291	318
7,940	9,920	0	0	0	0	16	42	70	96	124	151	178	205	233	259	287
9,920	11,910	0	0	0	0	0	7	34	61	88	116	142	170	197	224	251
11,910	13,910	0	0	0	0	0	0	8	35	63	89	117	143	171	198	225
13,910	15,890	0	0	0	0	0	0	0	0	19	45	70	96	122	147	172
15,890	17,890	0	0	0	0	0	0	0	0	0	18	43	70	95	121	146
17,890	19,860	0	0	0	0	0	0	0	0	0	0	0	24	49	75	101
19,860	21,830	0	0	0	0	0	0	0	0	0	0	0	0	20	45	69
21,830	23,820	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
23,820	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:														
		\$375	400	425	450	475	500	525	550	575	600	625	650	675	700	
		but less than:														
		\$400	425	450	475	500	525	550	575	600	625	650	675	700	725	
At least:	But less than:	your property tax refund is:														
0	1,970	433	462	490	518	547	576	604	633	662	691	719	748	776	805	
1,970	3,960	410	439	467	496	524	553	581	610	639	668	696	725	754	783	
3,960	5,970	387	416	444	473	502	531	558	587	616	645	673	702	731	760	
5,970	7,940	345	373	399	427	453	481	508	535	562	590	616	644	670	698	
7,940	9,920	313	341	368	395	422	450	476	504	531	558	585	613	639	667	
9,920	11,910	279	305	333	359	387	414	441	468	496	522	550	576	604	631	
11,910	13,910	252	280	306	334	361	388	415	442	469	497	523	551	578	605	
13,910	15,890	199	224	250	275	301	327	352	377	404	429	455	480	506	532	
15,890	17,890	172	198	223	248	275	300	326	351	377	403	428	453	480	505	
17,890	19,860	127	152	177	204	229	254	280	306	332	357	382	409	434	459	
19,860	21,830	93	117	141	165	189	213	238	262	286	310	334	358	382	406	
21,830	23,820	43	68	92	116	140	164	188	212	236	260	285	309	333	357	
23,820	25,830	14	39	63	87	111	135	159	183	207	231	256	280	304	328	
25,830	27,810	0	0	8	33	57	81	105	129	153	177	201	225	250	274	
27,810	29,790	0	0	0	0	0	20	43	66	88	111	134	157	178	201	
29,790	31,780	0	0	0	0	0	0	0	7	30	53	76	98	121	143	
31,780	33,770	0	0	0	0	0	0	0	0	0	20	43	65	88	111	
33,770	35,740	0	0	0	0	0	0	0	0	0	0	0	2	23	45	
35,740	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:														
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	
		but less than:														
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	
At least:	But less than:	your property tax refund is:														
0	1,970	833	862	891	920	948	977	1,006	1,035	1,062	1,091	1,120	1,149	1,177	1,206	
1,970	3,960	810	839	868	897	925	954	983	1,012	1,039	1,068	1,097	1,126	1,154	1,183	
3,960	5,970	787	816	845	874	902	931	960	989	1,016	1,045	1,074	1,103	1,131	1,160	
5,970	7,940	725	752	779	807	833	861	887	915	942	969	996	1,024	1,050	1,078	
7,940	9,920	693	721	748	775	802	830	856	884	910	938	965	992	1,019	1,047	
9,920	11,910	658	685	713	739	767	793	821	848	875	902	930	956	984	1,010	
11,910	13,910	632	660	686	714	740	768	795	822	849	877	903	931	957	985	
13,910	15,890	557	582	609	634	660	685	711	737	762	787	814	839	865	890	
15,890	17,890	531	556	582	608	633	658	685	710	735	761	787	813	838	863	
17,890	19,860	485	511	537	562	587	614	639	664	690	716	742	767	792	819	
19,860	21,830	430	455	479	503	527	551	575	599	623	647	672	696	720	744	
21,830	23,820	381	405	429	453	477	502	526	550	574	598	622	646	670	694	
23,820	25,830	352	376	400	424	449	473	497	521	545	569	593	617	641	666	
25,830	27,810	298	322	346	370	394	418	442	467	491	515	539	563	587	611	
27,810	29,790	224	247	269	292	315	338	359	382	405	428	450	473	496	518	
29,790	31,780	166	188	211	234	257	279	301	324	347	369	392	415	438	459	

Continued

Renters Refund Table

If line 13 is		and line 17 is at least:													
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than:													
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
At least:	But less than:	your property tax refund is:													
31,780	33,770	134	156	178	201	224	246	269	292	315	336	359	382	405	427
33,770	35,740	65	87	107	129	150	171	192	213	234	256	276	298	318	340
35,740	37,730	2	23	45	65	87	107	129	150	171	192	213	234	256	276
37,730	39,720	0	0	11	33	53	75	95	117	137	159	180	201	222	244
39,720	41,710	0	0	0	0	19	41	61	83	104	125	146	168	188	210
41,710	43,680	0	0	0	0	0	7	27	46	65	86	105	124	143	164
43,680	45,690	0	0	0	0	0	0	0	14	34	54	74	93	112	133
45,690	47,660	0	0	0	0	0	0	0	0	4	23	42	61	82	101
47,660	49,640	0	0	0	0	0	0	0	0	0	0	11	29	47	65
49,640	51,660	0	0	0	0	0	0	0	0	0	0	0	0	18	36
51,660	53,630	0	0	0	0	0	0	0	0	0	0	0	0	0	7
53,630	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:													
		\$1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400
		but less than:													
		\$1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425
At least:	But less than:	your property tax refund is:													
0	1,970	1,235	1,264	1,291	1,320	1,349	1,378	1,406	1,435	1,464	1,493	1,520	1,549	1,578	1,607
1,970	3,960	1,212	1,241	1,268	1,297	1,326	1,355	1,383	1,412	1,441	1,470	1,498	1,526	1,555	1,584
3,960	5,970	1,189	1,218	1,246	1,274	1,303	1,332	1,360	1,389	1,418	1,447	1,475	1,504	1,532	1,561
5,970	7,940	1,104	1,132	1,159	1,186	1,213	1,241	1,267	1,295	1,321	1,349	1,376	1,403	1,430	1,458
7,940	9,920	1,073	1,101	1,127	1,155	1,182	1,209	1,236	1,264	1,290	1,318	1,344	1,372	1,399	1,426
9,920	11,910	1,038	1,065	1,092	1,119	1,147	1,173	1,201	1,227	1,255	1,282	1,309	1,336	1,364	1,390
11,910	13,910	1,012	1,039	1,066	1,094	1,120	1,148	1,174	1,202	1,229	1,256	1,283	1,311	1,337	1,365
13,910	15,890	916	942	967	992	1,019	1,044	1,069	1,095	1,121	1,147	1,172	1,197	1,224	1,249
15,890	17,890	890	915	940	966	992	1,018	1,043	1,068	1,095	1,120	1,145	1,171	1,197	1,223
17,890	19,860	844	869	895	921	946	972	997	1,024	1,049	1,074	1,100	1,126	1,151	1,177
19,860	21,830	768	792	816	840	865	889	913	937	961	985	1,009	1,033	1,057	1,082
21,830	23,820	719	743	767	791	815	839	863	887	912	936	960	984	1,008	1,032
23,820	25,830	690	714	738	762	786	810	834	858	883	907	931	955	979	1,003
25,830	27,810	635	660	684	708	732	756	780	804	828	852	877	901	925	949
27,810	29,790	540	563	586	609	631	654	676	699	721	744	767	790	811	834
29,790	31,780	482	505	528	550	573	596	619	640	663	686	709	731	754	776
31,780	33,770	450	473	496	517	540	563	586	608	631	654	676	698	721	744
33,770	35,740	361	382	403	424	445	467	487	509	529	551	572	593	614	635
35,740	37,730	298	318	340	361	382	403	424	445	467	487	509	529	551	572
37,730	39,720	264	286	306	328	348	370	391	412	433	455	475	497	517	539
39,720	41,710	230	252	272	294	315	336	357	379	399	421	441	463	483	505
41,710	43,680	183	203	222	242	262	281	300	321	340	359	379	399	418	438
43,680	45,690	152	171	191	211	230	250	269	289	309	328	347	368	387	406
45,690	47,660	121	140	160	180	199	218	239	258	277	297	317	336	356	375
47,660	49,640	83	101	119	137	156	174	192	210	228	246	264	282	300	318
49,640	51,660	54	72	90	109	127	145	163	181	199	217	235	253	271	289
51,660	53,630	25	43	61	80	98	116	134	152	170	188	206	224	242	260
53,630	55,620	0	14	33	51	69	87	105	123	141	159	177	195	213	231
55,620	57,590	0	0	4	20	36	53	70	87	102	119	136	153	169	186
57,590	59,590	0	0	0	0	11	27	43	60	77	93	110	127	143	159
59,590	61,580	0	0	0	0	0	0	17	34	51	66	83	100	117	133
61,580	63,550	0	0	0	0	0	0	0	7	22	37	52	68	82	98
63,550	65,550	0	0	0	0	0	0	0	0	0	13	28	43	58	74
65,550	67,530	0	0	0	0	0	0	0	0	0	0	4	19	34	49
67,530	69,520	0	0	0	0	0	0	0	0	0	0	0	0	11	25
69,520	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Refund Table

If line 13 is		and line 17 is at least:													
		\$1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750
		but less than:													
		\$1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
At least:	But less than:	your property tax refund is:													
0	1,970	1,635	1,664	1,693	1,722	1,749	1,778	1,807	1,836	1,864	1,893	1,922	1,951	1,979	2,008
1,970	3,960	1,612	1,641	1,670	1,699	1,727	1,756	1,784	1,813	1,841	1,870	1,899	1,928	1,956	1,985
3,960	5,970	1,589	1,618	1,647	1,676	1,704	1,733	1,762	1,790	1,818	1,847	1,876	1,905	1,933	1,962
5,970	7,940	1,484	1,512	1,538	1,566	1,593	1,620	1,647	1,675	1,701	1,729	1,756	1,783	1,810	1,838
7,940	9,920	1,453	1,481	1,507	1,535	1,561	1,589	1,616	1,643	1,670	1,698	1,724	1,752	1,778	1,806
9,920	11,910	1,418	1,444	1,472	1,499	1,526	1,553	1,581	1,607	1,635	1,661	1,689	1,716	1,743	1,770
11,910	13,910	1,391	1,419	1,446	1,473	1,500	1,528	1,554	1,582	1,608	1,636	1,663	1,690	1,717	1,745
13,910	15,890	1,274	1,300	1,326	1,352	1,377	1,402	1,429	1,454	1,479	1,505	1,531	1,557	1,582	1,607
15,890	17,890	1,248	1,273	1,300	1,325	1,350	1,376	1,402	1,428	1,453	1,478	1,505	1,530	1,555	1,581
17,890	19,860	1,202	1,229	1,254	1,279	1,305	1,331	1,356	1,382	1,407	1,434	1,459	1,484	1,510	1,536
19,860	21,830	1,106	1,130	1,154	1,178	1,202	1,226	1,250	1,274	1,299	1,323	1,347	1,371	1,395	1,419
21,830	23,820	1,056	1,080	1,104	1,129	1,153	1,177	1,201	1,225	1,249	1,273	1,297	1,321	1,346	1,370
23,820	25,830	1,027	1,051	1,076	1,100	1,124	1,148	1,172	1,196	1,220	1,244	1,268	1,293	1,317	1,341
25,830	27,810	973	997	1,021	1,045	1,069	1,094	1,118	1,142	1,166	1,190	1,214	1,238	1,262	1,287
27,810	29,790	857	880	902	925	948	971	992	1,015	1,038	1,061	1,083	1,106	1,129	1,151
29,790	31,780	799	821	844	867	890	912	934	957	980	1,002	1,025	1,048	1,071	1,092
31,780	33,770	767	789	811	834	857	879	902	925	948	969	992	1,015	1,038	1,060
33,770	35,740	656	678	698	720	740	762	783	804	825	846	867	889	909	931
35,740	37,730	593	614	635	656	678	698	720	740	762	783	804	825	846	867
37,730	39,720	559	581	602	623	644	666	686	708	728	750	770	792	813	834
39,720	41,710	526	547	568	590	610	632	652	674	694	716	737	758	779	801
41,710	43,680	457	477	497	516	535	556	575	594	614	634	654	673	692	713
43,680	45,690	426	446	465	485	504	524	544	563	582	603	622	641	661	681
45,690	47,660	395	415	434	453	474	493	512	532	552	572	591	610	631	650
47,660	49,640	336	354	373	391	409	427	445	463	481	499	517	535	553	572
49,640	51,660	307	326	344	362	380	398	416	434	452	470	488	506	524	543
51,660	53,630	279	297	315	333	351	369	387	405	423	441	459	477	496	514
53,630	55,620	250	268	286	304	322	340	358	376	394	412	430	449	467	485
55,620	57,590	203	219	235	252	269	286	301	318	335	352	368	385	402	418
57,590	59,590	176	193	210	225	242	259	276	292	309	326	342	358	375	392
59,590	61,580	150	166	183	199	216	233	250	265	282	299	316	332	348	365
61,580	63,550	112	128	142	158	172	188	203	218	233	248	263	279	293	309
63,550	65,550	88	104	118	134	148	164	178	194	209	224	239	254	269	285
65,550	67,530	64	80	94	110	124	140	154	170	184	200	215	230	245	260
67,530	69,520	41	55	71	86	101	116	131	146	162	176	192	206	222	236
69,520	and up	0	0	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:								
		\$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
		but less than:								
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
At least:	But less than:	your property tax refund is:								
0	1,970	2,036	2,065	2,093	2,122	2,151	2,180	2,208	2,237	2,266
1,970	3,960	2,014	2,042	2,070	2,099	2,128	2,157	2,185	2,214	2,243
3,960	5,970	1,991	2,020	2,047	2,076	2,105	2,134	2,162	2,191	2,220
5,970	7,940	1,864	1,892	1,918	1,946	1,973	2,000	2,027	2,055	2,081
7,940	9,920	1,833	1,860	1,887	1,915	1,941	1,969	1,995	2,023	2,050
9,920	11,910	1,798	1,824	1,852	1,879	1,906	1,933	1,961	1,987	2,015
11,910	13,910	1,771	1,799	1,825	1,853	1,880	1,907	1,934	1,962	1,988
13,910	15,890	1,634	1,659	1,684	1,710	1,736	1,762	1,787	1,812	1,839
15,890	17,890	1,607	1,633	1,658	1,683	1,710	1,735	1,760	1,786	1,812
17,890	19,860	1,561	1,587	1,612	1,639	1,664	1,689	1,715	1,741	1,766
19,860	21,830	1,443	1,467	1,491	1,516	1,540	1,564	1,588	1,612	1,636
21,830	23,820	1,394	1,418	1,442	1,466	1,490	1,514	1,538	1,563	1,587
23,820	25,830	1,365	1,389	1,413	1,437	1,461	1,485	1,510	1,534	1,558
25,830	27,810	1,311	1,335	1,359	1,383	1,407	1,431	1,455	1,479	1,504
27,810	29,790	1,173	1,196	1,219	1,242	1,264	1,287	1,309	1,332	1,354
29,790	31,780	1,115	1,138	1,161	1,183	1,206	1,229	1,252	1,273	1,296
31,780	33,770	1,083	1,106	1,129	1,150	1,173	1,196	1,219	1,241	1,264
33,770	35,740	951	973	994	1,015	1,036	1,057	1,078	1,100	1,120
35,740	37,730	889	909	931	951	973	994	1,015	1,036	1,057
37,730	39,720	855	877	897	919	939	961	981	1,003	1,024
39,720	41,710	821	843	863	885	905	927	948	969	990

Continued

Renters Refund Table

If line 13 is		and line 17 is at least:								
		\$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
		but less than:								
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
At least:	But less than:	your property tax refund is:								
41,710	43,680	732	751	770	791	810	830	849	869	889
43,680	45,690	701	720	739	760	779	798	817	838	857
45,690	47,660	669	688	709	728	748	767	787	807	826
47,660	49,640	590	608	626	644	662	680	698	716	734
49,640	51,660	561	579	597	615	633	651	669	687	705
51,660	53,630	532	550	568	586	604	622	640	658	676
53,630	55,620	503	521	539	557	575	593	611	629	647
55,620	57,590	434	451	468	485	500	517	534	551	567
57,590	59,590	409	424	441	458	475	491	508	524	541
59,590	61,580	382	398	415	432	449	464	481	498	515
61,580	63,550	323	339	353	369	383	399	414	429	444
63,550	65,550	299	315	329	345	359	375	389	405	420
65,550	67,530	275	291	305	321	335	351	365	381	395
67,530	69,520	252	266	282	289	289	289	289	289	289
69,520	and up	0	0	0	0	0	0	0	0	0

If line 13 is		and line 17 is at least:									
		\$2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
		but less than:									
		\$2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250
At least:	But less than:	your property tax refund is:									
0	1,970	2,294	2,322	2,351	2,380	2,409	2,437	2,466	2,495	2,524	2,551
1,970	3,960	2,272	2,299	2,328	2,357	2,386	2,414	2,443	2,472	2,501	2,528
3,960	5,970	2,249	2,276	2,305	2,334	2,363	2,391	2,420	2,449	2,478	2,505
5,970	7,940	2,109	2,135	2,163	2,190	2,217	2,244	2,272	2,298	2,326	2,352
7,940	9,920	2,077	2,104	2,132	2,158	2,186	2,212	2,240	2,267	2,294	2,321
9,920	11,910	2,041	2,069	2,096	2,123	2,150	2,178	2,204	2,232	2,258	2,286
11,910	13,910	2,016	2,042	2,070	2,097	2,124	2,151	2,179	2,205	2,233	2,260
13,910	15,890	1,864	1,889	1,915	1,941	1,967	1,992	2,017	2,044	2,069	2,094
15,890	17,890	1,838	1,863	1,888	1,915	1,940	1,965	1,991	2,017	2,042	2,068
17,890	19,860	1,792	1,817	1,844	1,869	1,894	1,920	1,946	1,971	1,997	2,022
19,860	21,830	1,660	1,684	1,709	1,733	1,757	1,781	1,805	1,829	1,853	1,877
21,830	23,820	1,611	1,635	1,659	1,683	1,707	1,731	1,756	1,780	1,804	1,828
23,820	25,830	1,582	1,606	1,630	1,654	1,678	1,702	1,727	1,751	1,775	1,799
25,830	27,810	1,528	1,552	1,576	1,600	1,624	1,648	1,672	1,696	1,721	1,745
27,810	29,790	1,377	1,400	1,423	1,444	1,467	1,490	1,513	1,535	1,558	1,581
29,790	31,780	1,319	1,342	1,364	1,387	1,409	1,432	1,454	1,477	1,500	1,523
31,780	33,770	1,287	1,309	1,331	1,354	1,377	1,400	1,422	1,444	1,467	1,490
33,770	35,740	1,142	1,162	1,184	1,205	1,226	1,247	1,268	1,289	1,311	1,331
35,740	37,730	1,078	1,100	1,120	1,142	1,162	1,184	1,205	1,226	1,247	1,268
37,730	39,720	1,045	1,066	1,088	1,108	1,130	1,150	1,172	1,192	1,214	1,235
39,720	41,710	1,012	1,032	1,054	1,074	1,096	1,116	1,138	1,159	1,180	1,201
41,710	43,680	908	927	948	967	986	1,006	1,026	1,045	1,065	1,084
43,680	45,690	877	896	916	936	955	974	995	1,014	1,033	1,053
45,690	47,660	845	866	885	904	924	944	963	983	1,002	1,022
47,660	49,640	752	770	789	807	825	843	861	879	897	915
49,640	51,660	723	742	760	778	796	814	832	850	868	886
51,660	53,630	694	713	731	749	767	785	803	821	839	857
53,630	55,620	666	684	702	720	738	756	774	792	810	828
55,620	57,590	584	600	617	633	650	667	684	699	716	733
57,590	59,590	557	574	591	608	623	640	657	674	690	707
59,590	61,580	531	547	564	581	597	614	631	647	663	680
61,580	63,550	459	474	490	504	520	534	550	564	580	594
63,550	65,550	435	450	465	480	496	510	526	540	556	570
65,550	67,530	411	426	441	456	471	486	502	516	532	546
67,530	69,520	289	289	289	289	289	289	289	289	289	289
69,520	and up	0	0	0	0	0	0	0	0	0	0

Renters Refund Table

If line 13 is		and line 17 is at least:										
		\$2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500
		but less than:										
		\$2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	and up
At least:	But less than:	your property tax refund is:										
0	1,970	2,580	2,609	2,638	2,666	2,695	2,724	2,753	2,780	2,809	2,838	*
1,970	3,960	2,557	2,586	2,615	2,643	2,672	2,701	2,730	2,757	2,786	2,815	*
3,960	5,970	2,534	2,563	2,592	2,620	2,649	2,678	2,707	2,735	2,764	2,792	*
5,970	7,940	2,380	2,407	2,434	2,461	2,489	2,515	2,543	2,569	2,597	2,624	*
7,940	9,920	2,349	2,375	2,403	2,430	2,457	2,484	2,512	2,538	2,566	2,592	*
9,920	11,910	2,313	2,340	2,367	2,395	2,421	2,449	2,475	2,503	2,530	2,557	*
11,910	13,910	2,287	2,314	2,342	2,368	2,396	2,422	2,450	2,477	2,504	2,531	*
13,910	15,890	2,120	2,146	2,172	2,197	2,222	2,249	2,274	2,299	2,325	2,351	*
15,890	17,890	2,093	2,120	2,145	2,170	2,196	2,222	2,247	2,273	2,298	2,325	*
17,890	19,860	2,049	2,074	2,099	2,124	2,151	2,176	2,202	2,227	2,253	2,279	*
19,860	21,830	1,901	1,926	1,950	1,974	1,998	2,022	2,046	2,070	2,094	2,118	*
21,830	23,820	1,852	1,876	1,900	1,924	1,948	1,973	1,997	2,021	2,045	2,069	*
23,820	25,830	1,823	1,847	1,871	1,895	1,920	1,944	1,968	1,992	2,016	2,040	*
25,830	27,810	1,769	1,793	1,817	1,841	1,865	1,889	1,913	1,938	1,962	1,986	*
27,810	29,790	1,604	1,625	1,648	1,671	1,694	1,716	1,739	1,762	1,784	1,806	*
29,790	31,780	1,545	1,567	1,590	1,613	1,635	1,658	1,681	1,704	1,725	1,748	*
31,780	33,770	1,512	1,535	1,558	1,581	1,602	1,625	1,648	1,671	1,693	1,716	*
33,770	35,740	1,353	1,373	1,395	1,416	1,437	1,458	1,479	1,500	1,522	1,542	*
35,740	37,730	1,289	1,311	1,331	1,353	1,373	1,395	1,416	1,437	1,458	1,479	*
37,730	39,720	1,256	1,277	1,299	1,319	1,341	1,361	1,383	1,403	1,425	1,446	*
39,720	41,710	1,223	1,243	1,265	1,285	1,307	1,327	1,349	1,370	1,391	1,412	*
41,710	43,680	1,104	1,124	1,143	1,162	1,183	1,202	1,221	1,241	1,261	1,280	*
43,680	45,690	1,073	1,092	1,112	1,131	1,151	1,171	1,190	1,209	1,230	1,249	*
45,690	47,660	1,042	1,061	1,080	1,101	1,120	1,139	1,159	1,179	1,198	1,218	*
47,660	49,640	933	951	969	987	1,006	1,024	1,042	1,060	1,078	1,096	*
49,640	51,660	904	922	940	959	977	995	1,013	1,031	1,049	1,067	*
51,660	53,630	875	893	912	930	948	966	984	1,002	1,020	1,038	*
53,630	55,620	846	865	883	901	919	937	955	973	991	1,009	*
55,620	57,590	750	766	783	799	816	832	849	866	883	898	*
57,590	59,590	723	740	756	773	790	807	822	839	856	873	*
59,590	61,580	697	714	729	746	763	780	796	813	830	846	*
61,580	63,550	610	625	640	655	670	685	701	715	731	745	*
63,550	65,550	586	600	616	631	646	661	676	691	707	721	*
65,550	67,530	562	576	592	606	622	637	652	667	682	697	*
67,530	69,520	289	289	289	289	289	289	289	289	289	289	289
69,520	and up	0	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Table for Renter's Worksheet

If step 2 is:		Enter on:		
at least:	but less than:	Step 3	Step 6	Step 9
0	5,970	0.010	0.95	2,942
5,970	7,940	0.010	0.90	2,942
7,940	9,920	0.011	0.90	2,858
9,920	13,910	0.012	0.90	2,785
13,910	17,890	0.013	0.85	2,701
17,890	19,860	0.014	0.85	2,641
19,860	21,830	0.014	0.80	2,568
21,830	25,830	0.015	0.80	2,484
25,830	27,810	0.016	0.80	2,423
27,810	29,790	0.017	0.75	2,423
29,790	33,770	0.018	0.75	2,423
33,770	35,740	0.019	0.70	2,423
35,740	41,710	0.020	0.70	2,423
41,710	47,660	0.020	0.65	2,423
47,660	55,620	0.020	0.60	2,423
55,620	57,590	0.020	0.55	2,206
57,590	59,590	0.020	0.55	1,977
59,590	61,580	0.020	0.55	1,676
61,580	63,550	0.020	0.50	1,459
63,550	65,550	0.020	0.50	1,326
65,550	67,530	0.020	0.50	735
67,530	69,520	0.020	0.50	289
69,520	and up			Not Eligible

Renter's Worksheet

Complete worksheet if line 17 is equal to or greater than \$2,500

- Amount from line 17
- Total household income from line 13
- Decimal number for this step from the table to the right
- Multiply step 2 by step 3
- Subtract step 4 from step 1 (if result is zero or less, STOP HERE; you are not eligible for a refund)
- Decimal number for this step from the table to the right
- Multiply step 5 by step 6
- Multiply step 7 by 1.20572
- Amount for this step from the table to the right
- Amount from step 8 or step 9, whichever is less. Also enter this amount on line 18 or step G if you are completing the Worksheet for Line 18 on page 11 of this booklet

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 is at least:											
		0	25	50	75	100	125	150	175	200	225	250	275
		but less than:											
at least	but less than	25	50	75	100	125	150	175	200	225	250	275	300
		your homestead credit refund is:											
0	1,970	2	29	54	80	105	131	157	182	207	234	259	285
1,970	3,920	0	5	31	57	82	107	134	159	184	210	236	262
3,920	5,940	0	0	4	29	54	81	106	131	157	183	209	234
5,940	7,920	0	0	0	0	22	46	70	94	118	142	166	191
7,920	9,890	0	0	0	0	0	12	36	60	84	109	133	157
9,890	11,870	0	0	0	0	0	0	0	23	47	71	95	119
11,870	13,850	0	0	0	0	0	0	0	0	19	43	68	92
13,850	15,810	0	0	0	0	0	0	0	0	0	0	24	48
15,810	17,810	0	0	0	0	0	0	0	0	0	0	0	1
17,810	and up	0	0	0	0	0	0	0	0	0	0	0	0

If line 15 is:		and line 21 is at least:											
		300	325	350	375	400	425	450	475	500	525	550	575
		but less than:											
at least	but less than	325	350	375	400	425	450	475	500	525	550	575	600
		your homestead credit refund is:											
0	1,970	310	336	362	387	412	439	464	490	515	541	567	592
1,970	3,920	287	312	339	364	389	415	441	467	492	517	544	569
3,920	5,940	259	286	311	336	362	388	414	439	464	491	516	541
5,940	7,920	215	239	263	287	311	335	359	383	408	432	456	480
7,920	9,890	181	205	229	253	277	301	326	350	374	398	422	446
9,890	11,870	143	168	192	216	240	264	288	312	336	361	385	409
11,870	13,850	116	140	164	188	212	236	260	285	309	333	357	381
13,850	15,810	72	96	121	145	169	193	217	241	265	289	313	338
15,810	17,810	25	49	74	98	122	146	170	194	218	242	266	291
17,810	19,780	0	0	23	47	71	95	119	143	168	192	216	240
19,780	21,740	0	0	0	0	17	39	61	84	107	129	152	175
21,740	23,750	0	0	0	0	0	0	7	29	52	75	98	119
23,750	25,720	0	0	0	0	0	0	0	0	16	39	61	84
25,720	27,700	0	0	0	0	0	0	0	0	0	2	25	48
27,700	29,670	0	0	0	0	0	0	0	0	0	0	0	12
29,670	and up	0	0	0	0	0	0	0	0	0	0	0	0

If line 15 is:		and line 21 is at least:											
		600	625	650	675	700	725	750	775	800	825	850	875
		but less than:											
at least	but less than	625	650	675	700	725	750	775	800	825	850	875	900
		your homestead credit refund is:											
0	1,970	617	644	669	694	720	746	772	797	822	849	874	899
1,970	3,920	594	620	646	672	697	722	749	774	799	825	851	877
3,920	5,940	567	593	619	644	669	696	721	746	772	798	824	849
5,940	7,920	504	528	552	576	600	625	649	673	697	721	745	769
7,920	9,890	470	494	518	543	567	591	615	639	663	687	711	735
9,890	11,870	433	457	481	505	529	553	578	602	626	650	674	698
11,870	13,850	405	429	453	477	502	526	550	574	598	622	646	670
13,850	15,810	362	386	410	434	458	482	506	531	555	579	603	627
15,810	17,810	315	339	363	387	411	435	459	483	508	532	556	580
17,810	19,780	264	288	312	336	361	385	409	433	457	481	505	529
19,780	21,740	198	219	242	265	288	310	333	356	379	400	423	446
21,740	23,750	142	165	188	210	233	256	279	300	323	346	369	391
23,750	25,720	106	129	152	175	197	219	242	265	287	310	333	356
25,720	27,700	71	93	116	139	162	183	206	229	252	274	297	320
27,700	29,670	33	54	75	96	117	139	159	181	201	223	244	265
29,670	31,650	0	20	42	63	84	105	127	147	169	189	211	231
31,650	33,640	0	0	8	29	51	71	93	113	135	156	177	198
33,640	35,570	0	0	0	0	16	36	55	75	94	115	134	153
35,570	37,550	0	0	0	0	0	5	24	45	64	83	102	123
37,550	39,520	0	0	0	0	0	0	0	13	33	52	72	92
39,520	41,540	0	0	0	0	0	0	0	0	1	20	41	60
41,540	43,490	0	0	0	0	0	0	0	0	0	0	10	29
43,490	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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:											
		925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200
at least	but less than	your homestead credit refund is:											
0	1,970	925	951	977	1,002	1,027	1,054	1,079	1,104	1,130	1,156	1,182	1,207
1,970	3,920	902	927	954	979	1,004	1,030	1,056	1,082	1,107	1,132	1,159	1,184
3,920	5,940	874	901	926	951	977	1,003	1,028	1,054	1,079	1,106	1,131	1,156
5,940	7,920	793	817	842	866	890	914	938	962	986	1,010	1,035	1,059
7,920	9,890	760	784	808	832	856	880	904	928	953	977	1,001	1,025
9,890	11,870	722	746	770	795	819	843	867	891	915	939	963	987
11,870	13,850	694	719	743	767	791	815	839	863	887	912	936	960
13,850	15,810	651	675	699	723	748	772	796	820	844	868	892	916
15,810	17,810	604	628	652	676	701	725	749	773	797	821	845	869
17,810	19,780	553	578	602	626	650	674	698	722	746	770	795	819
19,780	21,740	469	491	514	537	559	581	604	627	650	672	694	717
21,740	23,750	414	436	459	481	504	527	550	572	594	617	640	662
23,750	25,720	377	400	423	446	468	491	514	537	558	581	604	627
25,720	27,700	342	364	387	410	433	455	477	500	523	545	568	591
27,700	29,670	286	307	328	350	370	392	412	434	455	476	497	518
29,670	31,650	253	274	295	316	338	358	380	400	422	442	464	485
31,650	33,640	219	240	262	282	304	324	346	367	388	409	430	451
33,640	35,570	172	193	212	231	251	271	291	310	329	350	369	388
35,570	37,550	142	162	181	201	221	240	259	280	299	318	338	358
37,550	39,520	111	130	151	170	189	209	229	248	268	287	307	327
39,520	41,540	80	99	119	139	158	177	198	217	236	256	276	295
41,540	43,490	48	69	88	107	127	147	166	186	205	225	245	264
43,490	45,460	18	37	57	77	96	116	135	156	175	194	213	234
45,460	47,460	0	6	27	46	65	84	105	124	143	163	183	203
47,460	49,430	0	0	0	14	34	54	74	93	112	133	152	171
49,430	51,390	0	0	0	0	4	23	42	63	82	101	121	141
51,390	53,360	0	0	0	0	0	0	12	31	51	71	90	110
53,360	55,340	0	0	0	0	0	0	0	0	20	40	59	78
55,340	57,310	0	0	0	0	0	0	0	0	0	8	28	48
57,310	59,330	0	0	0	0	0	0	0	0	0	0	0	17
59,330	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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:											
		1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500
at least	but less than	your homestead credit refund is:											
0	1,970	1,232	1,259	1,284	1,309	1,335	1,361	1,387	1,412	1,437	1,464	1,489	1,514
1,970	3,920	1,209	1,235	1,261	1,287	1,312	1,337	1,364	1,389	1,414	1,440	1,466	1,491
3,920	5,940	1,182	1,208	1,233	1,259	1,284	1,311	1,336	1,361	1,387	1,413	1,438	1,464
5,940	7,920	1,083	1,107	1,131	1,155	1,179	1,203	1,227	1,252	1,276	1,300	1,324	1,348
7,920	9,890	1,049	1,073	1,097	1,121	1,145	1,170	1,194	1,218	1,242	1,266	1,290	1,314
9,890	11,870	1,012	1,036	1,060	1,084	1,108	1,132	1,156	1,180	1,205	1,229	1,253	1,277
11,870	13,850	984	1,008	1,032	1,056	1,080	1,104	1,129	1,153	1,177	1,201	1,225	1,249
13,850	15,810	940	965	989	1,013	1,037	1,061	1,085	1,109	1,133	1,157	1,182	1,206
15,810	17,810	893	918	942	966	990	1,014	1,038	1,062	1,086	1,110	1,135	1,159
17,810	19,780	843	867	891	915	939	963	987	1,012	1,036	1,060	1,084	1,108
19,780	21,740	740	762	785	808	831	852	875	898	921	943	966	989
21,740	23,750	685	708	731	752	775	798	821	843	866	889	912	933
23,750	25,720	649	672	694	717	739	762	785	808	830	852	875	898
25,720	27,700	614	635	658	681	704	726	749	772	795	816	839	862
27,700	29,670	539	561	581	603	623	645	666	687	708	729	750	772
29,670	31,650	506	527	549	569	591	611	633	654	675	696	717	738
31,650	33,640	473	493	515	535	557	578	599	620	641	662	684	704
33,640	35,570	408	428	447	467	486	506	526	545	564	585	604	623
35,570	37,550	377	397	416	436	456	475	494	515	534	553	573	593
37,550	39,520	346	365	386	405	424	444	464	483	503	522	543	562
39,520	41,540	315	334	354	374	393	412	433	452	471	491	511	531
41,540	43,490	283	304	323	342	362	382	402	421	440	461	480	499
43,490	45,460	253	272	292	312	332	351	370	391	410	429	449	469
45,460	47,460	222	241	262	281	300	320	340	359	379	398	418	438
47,460	49,430	191	211	230	250	269	289	309	328	347	368	387	406
49,430	51,390	160	180	199	219	239	258	277	298	317	336	356	376
51,390	53,360	129	150	169	188	207	228	247	266	286	306	326	345
53,360	55,340	99	118	137	157	177	197	216	235	256	275	294	313
55,340	57,310	68	87	106	127	146	165	184	205	224	244	263	283
57,310	59,330	36	55	75	95	115	134	153	174	193	212	231	252
59,330	61,290	5	24	45	64	83	102	123	142	162	181	201	221
61,290	63,260	0	0	13	33	53	72	92	111	131	151	170	189
63,260	65,230	0	0	0	2	22	41	60	81	100	119	139	159
65,230	67,200	0	0	0	0	0	11	30	49	69	89	109	128
67,200	69,210	0	0	0	0	0	0	0	18	37	58	77	96
69,210	71,170	0	0	0	0	0	0	0	0	6	24	42	60
71,170	73,150	0	0	0	0	0	0	0	0	0	0	14	33
73,150	75,120	0	0	0	0	0	0	0	0	0	0	0	4
75,120	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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:											
at least	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
		your homestead credit refund is:											
0	1,970	1,540	1,566	1,592	1,617	1,642	1,669	1,694	1,719	1,745	1,771	1,797	1,822
1,970	3,920	1,517	1,542	1,569	1,594	1,619	1,645	1,671	1,696	1,722	1,747	1,774	1,799
3,920	5,940	1,489	1,516	1,541	1,566	1,592	1,618	1,643	1,669	1,694	1,721	1,746	1,771
5,940	7,920	1,372	1,396	1,420	1,444	1,469	1,493	1,517	1,541	1,565	1,589	1,613	1,637
7,920	9,890	1,338	1,362	1,387	1,411	1,435	1,459	1,483	1,507	1,531	1,555	1,579	1,604
9,890	11,870	1,301	1,325	1,349	1,373	1,397	1,422	1,446	1,470	1,494	1,518	1,542	1,566
11,870	13,850	1,273	1,297	1,321	1,346	1,370	1,394	1,418	1,442	1,466	1,490	1,514	1,538
13,850	15,810	1,230	1,254	1,278	1,302	1,326	1,350	1,375	1,399	1,423	1,447	1,471	1,495
15,810	17,810	1,183	1,207	1,231	1,255	1,279	1,303	1,327	1,352	1,376	1,400	1,424	1,448
17,810	19,780	1,132	1,156	1,180	1,205	1,229	1,253	1,277	1,301	1,325	1,349	1,373	1,397
19,780	21,740	1,012	1,033	1,056	1,079	1,102	1,124	1,147	1,170	1,192	1,214	1,237	1,260
21,740	23,750	956	979	1,002	1,024	1,047	1,069	1,092	1,114	1,137	1,160	1,183	1,205
23,750	25,720	920	943	966	989	1,010	1,033	1,056	1,079	1,101	1,124	1,147	1,170
25,720	27,700	885	907	930	953	975	997	1,020	1,043	1,066	1,088	1,110	1,133
27,700	29,670	792	814	834	856	877	898	919	940	961	983	1,003	1,025
29,670	31,650	760	780	802	822	844	865	886	907	928	949	971	991
31,650	33,640	726	746	768	789	810	831	852	873	895	915	937	957
33,640	35,570	643	663	682	702	721	742	761	780	799	820	839	858
35,570	37,550	613	632	651	672	691	710	729	750	769	789	808	828
37,550	39,520	581	600	621	640	660	679	699	719	738	757	778	797
39,520	41,540	550	569	590	609	628	647	668	687	707	726	746	766
41,540	43,490	518	539	558	578	597	617	637	656	675	696	715	734
43,490	45,460	488	508	527	547	567	586	605	626	645	664	684	704
45,460	47,460	457	476	497	516	535	555	575	594	614	633	654	673
47,460	49,430	426	446	465	485	504	524	544	563	582	603	622	641
49,430	51,390	395	415	434	455	474	493	512	533	552	572	591	611
51,390	53,360	364	385	404	423	442	463	482	502	521	541	561	580
53,360	55,340	334	353	373	392	412	432	451	470	491	510	529	549
55,340	57,310	303	322	341	362	381	400	420	440	459	479	498	518
57,310	59,330	271	291	310	330	350	369	388	409	428	447	467	487
59,330	61,290	240	259	280	299	318	338	358	377	397	416	436	456
61,290	63,260	210	229	248	268	288	307	327	346	367	386	405	424
63,260	65,230	178	198	217	238	257	276	295	316	335	354	374	394
65,230	67,200	147	168	187	206	225	246	265	285	304	324	344	363
67,200	69,210	116	136	156	175	194	215	234	253	272	293	312	332
69,210	71,170	78	96	115	133	151	169	187	205	223	241	259	277
71,170	73,150	51	69	87	105	123	141	159	177	195	213	231	250
73,150	75,120	22	40	58	76	94	112	130	148	166	184	203	221
75,120	77,090	0	11	29	47	65	83	101	119	137	156	174	192
77,090	79,100	0	0	0	18	36	54	72	90	109	127	145	163
79,100	81,060	0	0	0	0	0	0	0	4	22	40	58	76
81,060	83,030	0	0	0	0	0	0	0	0	0	11	29	47
83,030	85,000	0	0	0	0	0	0	0	0	0	0	0	17
85,000	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100
		your homestead credit refund is:											
0	1,970	1,847	1,874	1,899	1,924	1,950	1,976	2,001	2,027	2,052	2,079	2,104	2,129
1,970	3,920	1,824	1,850	1,876	1,901	1,927	1,952	1,979	2,004	2,029	2,055	2,081	2,106
3,920	5,940	1,797	1,823	1,848	1,874	1,899	1,926	1,951	1,976	2,001	2,028	2,053	2,079
5,940	7,920	1,661	1,686	1,710	1,734	1,758	1,782	1,806	1,830	1,854	1,879	1,903	1,927
7,920	9,890	1,628	1,652	1,676	1,700	1,724	1,748	1,772	1,797	1,821	1,845	1,869	1,893
9,890	11,870	1,590	1,614	1,639	1,663	1,687	1,711	1,735	1,759	1,783	1,807	1,831	1,856
11,870	13,850	1,563	1,587	1,611	1,635	1,659	1,683	1,707	1,731	1,756	1,780	1,804	1,828
13,850	15,810	1,519	1,543	1,567	1,592	1,616	1,640	1,664	1,688	1,712	1,736	1,760	1,784
15,810	17,810	1,472	1,496	1,520	1,545	1,569	1,593	1,617	1,641	1,665	1,689	1,713	1,737
17,810	19,780	1,422	1,446	1,470	1,494	1,518	1,542	1,566	1,590	1,614	1,639	1,663	1,687
19,780	21,740	1,283	1,305	1,327	1,350	1,373	1,395	1,418	1,441	1,464	1,485	1,508	1,531
21,740	23,750	1,227	1,250	1,273	1,295	1,318	1,341	1,364	1,385	1,408	1,431	1,454	1,476
23,750	25,720	1,191	1,214	1,237	1,260	1,282	1,305	1,327	1,350	1,372	1,395	1,418	1,441
25,720	27,700	1,156	1,178	1,201	1,224	1,247	1,268	1,291	1,314	1,337	1,359	1,382	1,405
27,700	29,670	1,045	1,067	1,088	1,109	1,130	1,151	1,172	1,194	1,214	1,236	1,256	1,278
29,670	31,650	1,013	1,033	1,055	1,076	1,097	1,118	1,139	1,160	1,182	1,202	1,224	1,244
31,650	33,640	979	1,000	1,021	1,042	1,063	1,084	1,106	1,126	1,148	1,168	1,190	1,211
33,640	35,570	878	898	918	937	956	977	996	1,015	1,035	1,055	1,074	1,094
35,570	37,550	848	867	886	907	926	945	965	985	1,004	1,024	1,043	1,063
37,550	39,520	816	836	856	875	895	914	934	954	973	992	1,013	1,032
39,520	41,540	785	804	825	844	863	883	903	922	942	961	981	1,001
41,540	43,490	754	774	793	813	832	852	872	891	910	931	950	969
43,490	45,460	723	743	762	783	802	821	840	861	880	899	919	939
45,460	47,460	692	711	732	751	770	790	810	830	849	868	889	908
47,460	49,430	661	681	701	720	739	760	779	798	817	838	857	877
49,430	51,390	631	650	669	690	709	728	748	768	787	807	826	846
51,390	53,360	599	620	639	658	678	698	717	737	756	776	796	815
53,360	55,340	569	588	608	627	647	667	686	705	726	745	764	784
55,340	57,310	538	557	576	597	616	635	655	675	694	714	733	754
57,310	59,330	506	526	545	565	585	604	623	644	663	682	702	722
59,330	61,290	475	494	515	534	553	573	593	613	632	651	672	691
61,290	63,260	445	464	483	503	523	543	562	581	602	621	640	660
63,260	65,230	414	433	452	473	492	511	531	551	570	590	609	629
65,230	67,200	382	403	422	441	461	481	500	520	539	559	579	598
67,200	69,210	351	371	391	410	429	450	469	488	508	528	547	567
69,210	71,170	295	313	332	350	368	386	404	422	440	458	476	494
71,170	73,150	268	286	304	322	340	358	376	394	412	430	449	467
73,150	75,120	239	257	275	293	311	329	347	365	383	402	420	438
75,120	77,090	210	228	246	264	282	300	318	336	354	373	391	409
77,090	79,100	181	199	217	235	253	271	289	307	326	344	362	380
79,100	81,060	94	112	130	148	166	184	203	221	239	257	275	293
81,060	83,030	65	83	101	119	137	156	174	192	210	228	246	264
83,030	85,000	35	53	71	89	107	125	143	162	180	198	216	234
85,000	86,980	5	23	41	59	77	95	113	131	150	168	186	204
86,980	88,990	0	0	11	29	47	65	83	101	119	137	156	174
88,990	90,960	0	0	0	0	0	0	0	6	24	42	60	78
90,960	92,930	0	0	0	0	0	0	0	0	0	11	29	47
92,930	94,900	0	0	0	0	0	0	0	0	0	0	0	16
94,900	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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:											
		2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400
at least	but less than	your homestead credit refund is:											
0	1,970	2,155	2,181	2,206	2,232	2,257	2,284	2,309	2,334	2,360	2,386	2,411	2,437
1,970	3,920	2,132	2,157	2,184	2,209	2,234	2,260	2,286	2,311	2,337	2,362	2,389	2,414
3,920	5,940	2,104	2,131	2,156	2,181	2,206	2,233	2,258	2,284	2,309	2,335	2,361	2,386
5,940	7,920	1,951	1,975	1,999	2,023	2,047	2,071	2,096	2,120	2,144	2,168	2,192	2,216
7,920	9,890	1,917	1,941	1,965	1,989	2,014	2,038	2,062	2,086	2,110	2,134	2,158	2,182
9,890	11,870	1,880	1,904	1,928	1,952	1,976	2,000	2,024	2,049	2,073	2,097	2,121	2,145
11,870	13,850	1,852	1,876	1,900	1,924	1,948	1,973	1,997	2,021	2,045	2,069	2,093	2,117
13,850	15,810	1,809	1,833	1,857	1,881	1,905	1,929	1,953	1,977	2,001	2,026	2,050	2,074
15,810	17,810	1,762	1,786	1,810	1,834	1,858	1,882	1,906	1,930	1,954	1,979	2,003	2,027
17,810	19,780	1,711	1,735	1,759	1,783	1,807	1,831	1,856	1,880	1,904	1,928	1,952	1,976
19,780	21,740	1,554	1,576	1,599	1,622	1,645	1,666	1,689	1,712	1,735	1,757	1,780	1,803
21,740	23,750	1,499	1,522	1,545	1,566	1,589	1,612	1,635	1,657	1,680	1,702	1,725	1,747
23,750	25,720	1,463	1,485	1,508	1,531	1,553	1,576	1,599	1,622	1,643	1,666	1,689	1,712
25,720	27,700	1,428	1,449	1,472	1,495	1,518	1,540	1,563	1,586	1,608	1,630	1,653	1,676
27,700	29,670	1,299	1,320	1,341	1,362	1,383	1,405	1,425	1,447	1,467	1,489	1,510	1,531
29,670	31,650	1,266	1,287	1,308	1,329	1,350	1,371	1,393	1,413	1,435	1,455	1,477	1,498
31,650	33,640	1,232	1,253	1,274	1,295	1,317	1,337	1,359	1,379	1,401	1,422	1,443	1,464
33,640	35,570	1,113	1,133	1,153	1,172	1,191	1,212	1,231	1,250	1,270	1,290	1,309	1,329
35,570	37,550	1,083	1,102	1,121	1,142	1,161	1,180	1,200	1,220	1,239	1,259	1,278	1,299
37,550	39,520	1,051	1,071	1,091	1,110	1,130	1,149	1,170	1,189	1,208	1,227	1,248	1,267
39,520	41,540	1,020	1,039	1,060	1,079	1,098	1,118	1,138	1,157	1,177	1,196	1,217	1,236
41,540	43,490	989	1,009	1,028	1,048	1,067	1,088	1,107	1,126	1,145	1,166	1,185	1,205
43,490	45,460	959	978	997	1,018	1,037	1,056	1,076	1,096	1,115	1,135	1,154	1,174
45,460	47,460	927	946	967	986	1,006	1,025	1,045	1,065	1,084	1,103	1,124	1,143
47,460	49,430	896	916	936	955	974	995	1,014	1,033	1,053	1,073	1,092	1,112
49,430	51,390	866	885	904	925	944	963	983	1,003	1,022	1,042	1,061	1,082
51,390	53,360	834	855	874	893	913	933	953	972	991	1,012	1,031	1,050
53,360	55,340	804	824	843	862	883	902	921	940	961	980	1,000	1,019
55,340	57,310	773	792	811	832	851	871	890	910	930	949	968	989
57,310	59,330	742	761	780	801	820	839	858	879	898	918	937	957
59,330	61,290	710	729	750	769	789	808	828	848	867	886	907	926
61,290	63,260	680	699	719	738	758	778	797	816	837	856	875	895
63,260	65,230	649	668	687	708	727	746	766	786	805	825	844	865
65,230	67,200	617	638	657	676	696	716	735	755	774	795	814	833
67,200	69,210	586	606	626	645	664	685	704	723	743	763	783	802
69,210	71,170	512	531	549	567	585	603	621	639	657	675	693	711
71,170	73,150	485	503	521	539	557	575	593	611	629	647	666	684
73,150	75,120	456	474	492	510	528	546	564	582	600	619	637	655
75,120	77,090	427	445	463	481	499	517	535	553	572	590	608	626
77,090	79,100	398	416	434	452	470	488	506	524	543	561	579	597
79,100	81,060	311	329	347	365	383	402	420	438	456	474	492	510
81,060	83,030	282	300	318	336	354	373	391	409	427	445	463	481
83,030	85,000	252	270	288	306	324	342	361	379	397	415	433	451
85,000	86,980	222	240	258	276	294	312	330	348	367	385	403	421
86,980	88,990	192	210	228	246	264	282	300	318	336	354	373	391
88,990	90,960	96	115	133	151	169	187	205	223	241	259	277	295
90,960	92,930	65	83	101	119	137	156	174	192	210	228	246	264
92,930	94,900	34	52	70	88	106	124	142	160	178	197	215	233
94,900	96,870	2	20	39	57	75	93	111	129	147	165	183	201
96,870	98,880	0	0	7	25	43	61	80	98	116	134	152	170
98,880	100,840	0	0	0	0	0	0	0	0	11	29	47	65
100,840	102,810	0	0	0	0	0	0	0	0	0	0	14	33
102,810	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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:											
		2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700
at least	but less than	your homestead credit refund is:											
0	1,970	2,462	2,489	2,514	2,539	2,565	2,591	2,616	2,642	2,667	2,694	2,719	2,744
1,970	3,920	2,439	2,464	2,491	2,516	2,542	2,567	2,594	2,619	2,644	2,669	2,696	2,721
3,920	5,940	2,411	2,438	2,463	2,489	2,514	2,540	2,566	2,591	2,616	2,643	2,668	2,694
5,940	7,920	2,240	2,264	2,288	2,313	2,337	2,361	2,385	2,409	2,433	2,457	2,481	2,505
7,920	9,890	2,206	2,231	2,255	2,279	2,303	2,327	2,351	2,375	2,399	2,423	2,448	2,472
9,890	11,870	2,169	2,193	2,217	2,241	2,266	2,290	2,314	2,338	2,362	2,386	2,410	2,434
11,870	13,850	2,141	2,165	2,190	2,214	2,238	2,262	2,286	2,310	2,334	2,358	2,383	2,407
13,850	15,810	2,098	2,122	2,146	2,170	2,194	2,219	2,243	2,267	2,291	2,315	2,339	2,363
15,810	17,810	2,051	2,075	2,099	2,123	2,147	2,172	2,196	2,220	2,244	2,268	2,292	2,316
17,810	19,780	2,000	2,024	2,049	2,073	2,097	2,121	2,145	2,169	2,193	2,217	2,241	2,266
19,780	21,740	1,825	1,847	1,870	1,893	1,916	1,938	1,961	1,983	2,006	2,028	2,051	2,074
21,740	23,750	1,770	1,793	1,816	1,838	1,860	1,883	1,906	1,928	1,951	1,974	1,997	2,018
23,750	25,720	1,734	1,757	1,780	1,803	1,824	1,847	1,870	1,893	1,915	1,938	1,961	1,983
25,720	27,700	1,699	1,721	1,743	1,766	1,789	1,811	1,834	1,857	1,880	1,901	1,924	1,947
27,700	29,670	1,552	1,573	1,594	1,616	1,636	1,658	1,678	1,700	1,721	1,742	1,763	1,784
29,670	31,650	1,519	1,540	1,561	1,582	1,604	1,624	1,646	1,666	1,688	1,709	1,730	1,751
31,650	33,640	1,485	1,506	1,528	1,548	1,570	1,590	1,612	1,633	1,654	1,675	1,696	1,717
33,640	35,570	1,348	1,368	1,388	1,407	1,426	1,447	1,466	1,485	1,505	1,525	1,545	1,564
35,570	37,550	1,318	1,337	1,356	1,377	1,396	1,416	1,435	1,455	1,475	1,494	1,513	1,534
37,550	39,520	1,287	1,306	1,326	1,346	1,365	1,384	1,405	1,424	1,443	1,463	1,483	1,502
39,520	41,540	1,255	1,274	1,295	1,314	1,334	1,353	1,373	1,393	1,412	1,431	1,452	1,471
41,540	43,490	1,224	1,244	1,264	1,283	1,302	1,323	1,342	1,361	1,381	1,401	1,420	1,440
43,490	45,460	1,194	1,213	1,232	1,253	1,272	1,291	1,311	1,331	1,350	1,370	1,389	1,409
45,460	47,460	1,162	1,182	1,202	1,221	1,241	1,260	1,280	1,300	1,319	1,338	1,359	1,378
47,460	49,430	1,131	1,151	1,171	1,190	1,209	1,230	1,249	1,268	1,288	1,308	1,327	1,347
49,430	51,390	1,101	1,120	1,139	1,160	1,179	1,198	1,218	1,238	1,258	1,277	1,296	1,317
51,390	53,360	1,069	1,090	1,109	1,129	1,148	1,168	1,188	1,207	1,226	1,247	1,266	1,285
53,360	55,340	1,039	1,059	1,078	1,097	1,118	1,137	1,156	1,176	1,196	1,215	1,235	1,254
55,340	57,310	1,008	1,027	1,047	1,067	1,086	1,106	1,125	1,145	1,165	1,184	1,203	1,224
57,310	59,330	977	996	1,015	1,036	1,055	1,074	1,094	1,114	1,133	1,153	1,172	1,192
59,330	61,290	945	965	985	1,004	1,024	1,043	1,063	1,083	1,102	1,121	1,142	1,161
61,290	63,260	915	934	954	973	994	1,013	1,032	1,051	1,072	1,091	1,110	1,130
63,260	65,230	884	903	922	943	962	981	1,001	1,021	1,041	1,060	1,079	1,100
65,230	67,200	852	873	892	912	931	951	971	990	1,009	1,030	1,049	1,068
67,200	69,210	821	842	861	880	899	920	939	959	978	998	1,018	1,037
69,210	71,170	729	748	766	784	802	820	838	856	874	892	910	928
71,170	73,150	702	720	738	756	774	792	810	828	846	865	883	901
73,150	75,120	673	691	709	727	745	763	781	799	817	836	854	872
75,120	77,090	644	662	680	698	716	734	752	770	789	807	825	843
77,090	79,100	615	633	651	669	687	705	723	742	760	778	796	814
79,100	81,060	528	546	564	582	600	619	637	655	673	691	709	727
81,060	83,030	499	517	535	553	572	590	608	626	644	662	680	698
83,030	85,000	469	487	505	523	541	559	578	596	614	632	650	668
85,000	86,980	439	457	475	493	511	529	547	565	584	602	620	638
86,980	88,990	409	427	445	463	481	499	517	535	553	572	590	608
88,990	90,960	313	332	350	368	386	404	422	440	458	476	494	512
90,960	92,930	282	300	318	336	354	373	391	409	427	445	463	481
92,930	94,900	251	269	287	305	323	341	359	377	395	414	432	450
94,900	96,870	219	238	256	274	292	310	328	346	364	382	400	418
96,870	98,880	188	206	224	242	260	279	297	315	333	351	369	387
98,880	100,840	83	101	119	137	156	174	192	210	228	246	264	282
100,840	102,810	51	69	87	105	123	141	159	177	195	213	231	250
102,810	104,790	18	36	54	72	90	109	127	145	163	181	199	217
104,790	106,760	0	4	22	40	58	76	94	112	130	148	166	184
106,760	108,770	0	0	0	6	24	42	60	78	96	115	133	151
108,770	110,730	0	0	0	0	0	0	0	0	0	2	19	35
110,730	112,700	0	0	0	0	0	0	0	0	0	0	0	4
112,700	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
		your homestead credit refund is:											
0	1,970	2,770	2,796	2,821	2,847	2,872	2,899	2,924	2,949	2,975	3,001	3,026	3,052
1,970	3,920	2,747	2,772	2,798	2,824	2,849	2,874	2,901	2,926	2,952	2,977	3,003	3,029
3,920	5,940	2,719	2,745	2,771	2,796	2,821	2,848	2,873	2,899	2,924	2,950	2,976	3,001
5,940	7,920	2,530	2,554	2,578	2,602	2,626	2,650	2,674	2,698	2,723	2,747	2,771	2,795
7,920	9,890	2,496	2,520	2,544	2,568	2,592	2,616	2,641	2,665	2,689	2,713	2,737	2,761
9,890	11,870	2,458	2,483	2,507	2,531	2,555	2,579	2,603	2,627	2,651	2,675	2,700	2,724
11,870	13,850	2,431	2,455	2,479	2,503	2,527	2,551	2,575	2,600	2,624	2,648	2,672	2,696
13,850	15,810	2,387	2,411	2,436	2,460	2,484	2,508	2,532	2,556	2,580	2,604	2,628	2,653
15,810	17,810	2,340	2,364	2,389	2,413	2,437	2,461	2,485	2,509	2,533	2,557	2,581	2,606
17,810	19,780	2,290	2,314	2,338	2,362	2,386	2,410	2,434	2,458	2,483	2,507	2,531	2,555
19,780	21,740	2,097	2,118	2,141	2,164	2,187	2,209	2,232	2,255	2,278	2,299	2,322	2,345
21,740	23,750	2,041	2,064	2,087	2,109	2,132	2,155	2,178	2,199	2,222	2,245	2,268	2,290
23,750	25,720	2,005	2,028	2,051	2,074	2,096	2,118	2,141	2,164	2,186	2,209	2,232	2,255
25,720	27,700	1,970	1,992	2,015	2,038	2,061	2,082	2,105	2,128	2,151	2,173	2,196	2,219
27,700	29,670	1,805	1,827	1,847	1,869	1,889	1,911	1,932	1,953	1,974	1,995	2,016	2,038
29,670	31,650	1,772	1,793	1,815	1,835	1,857	1,877	1,899	1,920	1,941	1,962	1,983	2,004
31,650	33,640	1,739	1,759	1,781	1,801	1,823	1,844	1,865	1,886	1,907	1,928	1,950	1,970
33,640	35,570	1,583	1,604	1,623	1,642	1,661	1,682	1,701	1,721	1,740	1,760	1,780	1,799
35,570	37,550	1,553	1,572	1,592	1,612	1,631	1,651	1,670	1,690	1,710	1,729	1,748	1,769
37,550	39,520	1,522	1,541	1,561	1,581	1,600	1,619	1,640	1,659	1,678	1,698	1,718	1,737
39,520	41,540	1,490	1,510	1,530	1,549	1,569	1,588	1,608	1,628	1,647	1,666	1,687	1,706
41,540	43,490	1,459	1,479	1,499	1,518	1,537	1,558	1,577	1,596	1,616	1,636	1,655	1,675
43,490	45,460	1,429	1,448	1,467	1,488	1,507	1,526	1,546	1,566	1,586	1,605	1,624	1,645
45,460	47,460	1,397	1,417	1,437	1,457	1,476	1,495	1,516	1,535	1,554	1,573	1,594	1,613
47,460	49,430	1,366	1,387	1,406	1,425	1,444	1,465	1,484	1,504	1,523	1,543	1,563	1,582
49,430	51,390	1,336	1,355	1,375	1,395	1,414	1,434	1,453	1,473	1,493	1,512	1,531	1,552
51,390	53,360	1,305	1,325	1,344	1,364	1,383	1,403	1,423	1,442	1,461	1,482	1,501	1,520
53,360	55,340	1,274	1,294	1,313	1,332	1,353	1,372	1,391	1,411	1,431	1,450	1,470	1,489
55,340	57,310	1,243	1,262	1,282	1,302	1,321	1,341	1,360	1,381	1,400	1,419	1,438	1,459
57,310	59,330	1,212	1,231	1,250	1,271	1,290	1,309	1,329	1,349	1,368	1,388	1,407	1,428
59,330	61,290	1,180	1,200	1,220	1,239	1,259	1,278	1,299	1,318	1,337	1,356	1,377	1,396
61,290	63,260	1,150	1,170	1,189	1,208	1,229	1,248	1,267	1,287	1,307	1,326	1,346	1,365
63,260	65,230	1,119	1,138	1,157	1,178	1,197	1,217	1,236	1,256	1,276	1,295	1,314	1,335
65,230	67,200	1,088	1,108	1,127	1,147	1,166	1,186	1,206	1,225	1,244	1,265	1,284	1,303
67,200	69,210	1,056	1,077	1,096	1,115	1,135	1,155	1,174	1,194	1,213	1,233	1,253	1,272
69,210	71,170	946	965	983	1,001	1,019	1,037	1,055	1,073	1,091	1,109	1,127	1,145
71,170	73,150	919	937	955	973	991	1,009	1,027	1,045	1,063	1,082	1,100	1,118
73,150	75,120	890	908	926	944	962	980	998	1,016	1,035	1,053	1,071	1,089
75,120	77,090	861	879	897	915	933	951	969	987	1,006	1,024	1,042	1,060
77,090	79,100	832	850	868	886	904	922	940	959	977	995	1,013	1,031
79,100	81,060	745	763	781	799	817	836	854	872	890	908	926	944
81,060	83,030	716	734	752	770	789	807	825	843	861	879	897	915
83,030	85,000	686	704	722	740	758	776	795	813	831	849	867	885
85,000	86,980	656	674	692	710	728	746	764	783	801	819	837	855
86,980	88,990	626	644	662	680	698	716	734	752	770	789	807	825
88,990	90,960	531	549	567	585	603	621	639	657	675	693	711	729
90,960	92,930	499	517	535	553	572	590	608	626	644	662	680	698
92,930	94,900	468	486	504	522	540	558	576	594	613	631	649	667
94,900	96,870	436	455	473	491	509	527	545	563	581	599	617	635
96,870	98,880	405	423	441	459	477	496	514	532	550	568	586	604
98,880	100,840	300	318	336	354	373	391	409	427	445	463	481	499
100,840	102,810	268	286	304	322	340	358	376	394	412	430	449	467
102,810	104,790	235	253	271	289	307	326	344	362	380	398	416	434
104,790	106,760	203	221	239	257	275	293	311	329	347	365	383	402
106,760	108,770	169	187	205	223	241	259	277	295	313	332	350	368
108,770	110,730	52	69	86	101	118	135	152	168	184	201	218	234
110,730	112,700	20	37	54	70	87	104	121	136	153	170	187	203
112,700	114,710	0	6	22	39	55	72	88	105	122	139	154	171
114,710	116,680	0	0	0	0	0	0	0	0	13	30	47	63
116,680	118,690	0	0	0	0	0	0	0	0	0	0	13	30
118,690	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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:											
		3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300
at least	but less than	your homestead credit refund is:											
0	1,970	3,077	3,104	3,129	3,154	3,179	3,206	3,231	3,257	3,282	3,308	3,334	3,359
1,970	3,920	3,054	3,079	3,106	3,131	3,157	3,182	3,208	3,234	3,259	3,284	3,311	3,336
3,920	5,940	3,026	3,053	3,078	3,104	3,129	3,155	3,181	3,206	3,231	3,258	3,283	3,308
5,940	7,920	2,819	2,843	2,867	2,891	2,915	2,940	2,964	2,988	3,012	3,036	3,060	3,084
7,920	9,890	2,785	2,809	2,833	2,858	2,882	2,906	2,930	2,954	2,978	3,002	3,026	3,050
9,890	11,870	2,748	2,772	2,796	2,820	2,844	2,868	2,893	2,917	2,941	2,965	2,989	3,013
11,870	13,850	2,720	2,744	2,768	2,792	2,817	2,841	2,865	2,889	2,913	2,937	2,961	2,985
13,850	15,810	2,677	2,701	2,725	2,749	2,773	2,797	2,821	2,845	2,870	2,894	2,918	2,942
15,810	17,810	2,630	2,654	2,678	2,702	2,726	2,750	2,774	2,798	2,823	2,847	2,871	2,895
17,810	19,780	2,579	2,603	2,627	2,651	2,675	2,700	2,724	2,748	2,772	2,796	2,820	2,844
19,780	21,740	2,368	2,390	2,413	2,436	2,458	2,480	2,503	2,526	2,549	2,571	2,594	2,616
21,740	23,750	2,313	2,335	2,358	2,380	2,403	2,426	2,449	2,471	2,493	2,516	2,539	2,561
23,750	25,720	2,276	2,299	2,322	2,345	2,367	2,390	2,413	2,436	2,457	2,480	2,503	2,526
25,720	27,700	2,241	2,263	2,286	2,309	2,332	2,354	2,376	2,399	2,422	2,444	2,467	2,490
27,700	29,670	2,058	2,080	2,100	2,122	2,143	2,164	2,185	2,206	2,227	2,249	2,269	2,291
29,670	31,650	2,026	2,046	2,068	2,088	2,110	2,131	2,152	2,173	2,194	2,215	2,237	2,257
31,650	33,640	1,992	2,012	2,034	2,055	2,076	2,097	2,118	2,139	2,161	2,181	2,203	2,223
33,640	35,570	1,818	1,839	1,858	1,877	1,897	1,917	1,936	1,956	1,975	1,995	2,015	2,034
35,570	37,550	1,788	1,807	1,827	1,847	1,866	1,886	1,905	1,926	1,945	1,964	1,983	2,004
37,550	39,520	1,757	1,776	1,797	1,816	1,835	1,854	1,875	1,894	1,913	1,933	1,953	1,973
39,520	41,540	1,725	1,745	1,765	1,784	1,804	1,823	1,844	1,863	1,882	1,901	1,922	1,941
41,540	43,490	1,694	1,715	1,734	1,753	1,772	1,793	1,812	1,831	1,851	1,871	1,891	1,910
43,490	45,460	1,664	1,683	1,702	1,723	1,742	1,762	1,781	1,801	1,821	1,840	1,859	1,880
45,460	47,460	1,633	1,652	1,672	1,692	1,711	1,730	1,751	1,770	1,789	1,809	1,829	1,848
47,460	49,430	1,601	1,622	1,641	1,660	1,680	1,700	1,719	1,739	1,758	1,778	1,798	1,817
49,430	51,390	1,571	1,590	1,610	1,630	1,649	1,669	1,688	1,709	1,728	1,747	1,766	1,787
51,390	53,360	1,540	1,560	1,579	1,599	1,618	1,639	1,658	1,677	1,696	1,717	1,736	1,756
53,360	55,340	1,510	1,529	1,548	1,567	1,588	1,607	1,627	1,646	1,666	1,686	1,705	1,724
55,340	57,310	1,478	1,498	1,517	1,537	1,557	1,576	1,595	1,616	1,635	1,654	1,674	1,694
57,310	59,330	1,447	1,466	1,485	1,506	1,525	1,545	1,564	1,584	1,604	1,623	1,642	1,663
59,330	61,290	1,416	1,435	1,455	1,475	1,494	1,513	1,534	1,553	1,572	1,592	1,612	1,631
61,290	63,260	1,385	1,405	1,424	1,443	1,464	1,483	1,502	1,522	1,542	1,561	1,581	1,600
63,260	65,230	1,354	1,373	1,393	1,413	1,432	1,452	1,471	1,491	1,511	1,530	1,549	1,570
65,230	67,200	1,323	1,343	1,362	1,382	1,401	1,422	1,441	1,460	1,479	1,500	1,519	1,538
67,200	69,210	1,291	1,312	1,331	1,350	1,370	1,390	1,409	1,429	1,448	1,469	1,488	1,507
69,210	71,170	1,164	1,182	1,200	1,218	1,236	1,254	1,272	1,290	1,308	1,326	1,344	1,362
71,170	73,150	1,136	1,154	1,172	1,190	1,208	1,226	1,244	1,262	1,280	1,299	1,317	1,335
73,150	75,120	1,107	1,125	1,143	1,161	1,179	1,197	1,215	1,233	1,252	1,270	1,288	1,306
75,120	77,090	1,078	1,096	1,114	1,132	1,150	1,168	1,186	1,205	1,223	1,241	1,259	1,277
77,090	79,100	1,049	1,067	1,085	1,103	1,121	1,139	1,157	1,176	1,194	1,212	1,230	1,248
79,100	81,060	962	980	998	1,016	1,035	1,053	1,071	1,089	1,107	1,125	1,143	1,161
81,060	83,030	933	951	969	987	1,006	1,024	1,042	1,060	1,078	1,096	1,114	1,132
83,030	85,000	903	921	939	957	975	994	1,012	1,030	1,048	1,066	1,084	1,102
85,000	86,980	873	891	909	927	945	963	981	1,000	1,018	1,036	1,054	1,072
86,980	88,990	843	861	879	897	915	933	951	969	987	1,006	1,024	1,042
88,990	90,960	748	766	784	802	820	838	856	874	892	910	928	946
90,960	92,930	716	734	752	770	789	807	825	843	861	879	897	915
92,930	94,900	685	703	721	739	757	775	793	811	830	848	866	884
94,900	96,870	654	672	690	708	726	744	762	780	798	816	834	852
96,870	98,880	622	640	658	676	694	713	731	749	767	785	803	821
98,880	100,840	517	535	553	572	590	608	626	644	662	680	698	716
100,840	102,810	485	503	521	539	557	575	593	611	629	647	666	684
102,810	104,790	452	470	488	506	524	543	561	579	597	615	633	651
104,790	106,760	420	438	456	474	492	510	528	546	564	582	600	619
106,760	108,770	386	404	422	440	458	476	494	512	531	549	567	585
108,770	110,730	251	268	285	300	317	334	351	367	383	400	417	433
110,730	112,700	219	236	253	269	286	303	320	335	352	369	386	402
112,700	114,710	188	205	221	238	254	271	287	304	321	338	353	370
114,710	116,680	80	96	113	129	146	163	180	195	212	229	246	262
116,680	118,690	47	63	80	96	113	129	146	163	180	195	212	229
118,690	120,650	12	28	42	58	72	88	102	118	133	148	163	178
120,650	123,480	0	0	6	22	36	52	66	82	96	112	127	142
123,480	124,590	0	0	0	0	7	22	37	52	68	82	98	112
124,590	126,560	0	0	0	0	0	0	14	29	45	59	75	89
126,560	128,280	0	0	0	0	0	0	0	1	17	31	47	61
128,280	and up	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund (for Homeowners) Table

If line 15 is:		and line 21 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	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& up
0	1,970	3,384	3,411	3,436	3,462	3,487	3,513	3,539	3,564	*
1,970	3,920	3,362	3,387	3,413	3,439	3,464	3,489	3,516	3,541	*
3,920	5,940	3,334	3,360	3,386	3,411	3,436	3,463	3,488	3,513	*
5,940	7,920	3,108	3,132	3,157	3,181	3,205	3,229	3,253	3,277	*
7,920	9,890	3,075	3,099	3,123	3,147	3,171	3,195	3,219	3,243	*
9,890	11,870	3,037	3,061	3,085	3,110	3,134	3,158	3,182	3,206	*
11,870	13,850	3,009	3,034	3,058	3,082	3,106	3,130	3,154	3,178	*
13,850	15,810	2,966	2,990	3,014	3,038	3,063	3,087	3,111	3,135	*
15,810	17,810	2,919	2,943	2,967	2,991	3,016	3,040	3,064	3,088	*
17,810	19,780	2,868	2,893	2,917	2,941	2,965	2,989	3,013	3,037	*
19,780	21,740	2,639	2,661	2,684	2,707	2,730	2,751	2,774	2,797	*
21,740	23,750	2,584	2,607	2,630	2,651	2,674	2,697	2,720	2,742	*
23,750	25,720	2,548	2,571	2,594	2,616	2,638	2,661	2,684	2,707	*
25,720	27,700	2,513	2,534	2,557	2,580	2,603	2,625	2,648	2,671	*
27,700	29,670	2,311	2,333	2,354	2,375	2,396	2,417	2,438	2,460	*
29,670	31,650	2,279	2,299	2,321	2,342	2,363	2,384	2,405	2,426	*
31,650	33,640	2,245	2,266	2,287	2,308	2,329	2,350	2,372	2,392	*
33,640	35,570	2,053	2,074	2,093	2,112	2,132	2,152	2,172	2,191	*
35,570	37,550	2,023	2,042	2,062	2,082	2,102	2,121	2,140	2,161	*
37,550	39,520	1,992	2,011	2,032	2,051	2,070	2,090	2,110	2,129	*
39,520	41,540	1,961	1,980	2,000	2,020	2,039	2,058	2,079	2,098	*
41,540	43,490	1,929	1,950	1,969	1,988	2,008	2,028	2,047	2,067	*
43,490	45,460	1,899	1,918	1,938	1,958	1,977	1,997	2,016	2,036	*
45,460	47,460	1,868	1,887	1,907	1,927	1,946	1,965	1,986	2,005	*
47,460	49,430	1,836	1,857	1,876	1,895	1,915	1,935	1,954	1,974	*
49,430	51,390	1,806	1,825	1,845	1,865	1,885	1,904	1,923	1,944	*
51,390	53,360	1,775	1,795	1,815	1,834	1,853	1,874	1,893	1,912	*
53,360	55,340	1,745	1,764	1,783	1,803	1,823	1,842	1,862	1,881	*
55,340	57,310	1,713	1,733	1,752	1,772	1,792	1,811	1,830	1,851	*
57,310	59,330	1,682	1,701	1,721	1,741	1,760	1,780	1,799	1,819	*
59,330	61,290	1,651	1,670	1,690	1,710	1,729	1,748	1,769	1,788	*
61,290	63,260	1,620	1,640	1,659	1,678	1,699	1,718	1,737	1,757	*
63,260	65,230	1,589	1,608	1,628	1,648	1,668	1,687	1,706	1,727	*
65,230	67,200	1,558	1,578	1,598	1,617	1,636	1,657	1,676	1,695	*
67,200	69,210	1,526	1,547	1,566	1,586	1,605	1,625	1,645	1,664	*
69,210	71,170	1,381	1,399	1,417	1,435	1,453	1,471	1,489	1,507	*
71,170	73,150	1,353	1,371	1,389	1,407	1,425	1,443	1,461	1,479	*
73,150	75,120	1,324	1,342	1,360	1,378	1,396	1,414	1,432	1,450	*
75,120	77,090	1,295	1,313	1,331	1,349	1,367	1,385	1,403	1,422	*
77,090	79,100	1,266	1,284	1,302	1,320	1,338	1,356	1,375	1,393	*
79,100	81,060	1,179	1,197	1,215	1,233	1,252	1,270	1,288	1,306	*
81,060	83,030	1,150	1,168	1,186	1,205	1,223	1,241	1,259	1,277	*
83,030	85,000	1,120	1,138	1,156	1,174	1,192	1,211	1,229	1,247	*
85,000	86,980	1,090	1,108	1,126	1,144	1,162	1,180	1,198	1,217	*
86,980	88,990	1,060	1,078	1,096	1,114	1,132	1,150	1,168	1,186	*
88,990	90,960	965	983	1,001	1,019	1,037	1,055	1,073	1,091	*
90,960	92,930	933	951	969	987	1,006	1,024	1,042	1,060	*
92,930	94,900	902	920	938	956	974	992	1,010	1,028	*
94,900	96,870	871	889	907	925	943	961	979	997	*
96,870	98,880	839	857	875	893	912	930	948	966	*
98,880	100,840	734	752	770	789	807	825	843	861	*
100,840	102,810	702	720	738	756	774	792	810	828	*
102,810	104,790	669	687	705	723	742	760	778	796	*
104,790	106,760	637	655	673	691	709	727	745	763	*
106,760	108,770	603	621	639	657	675	693	711	729	*
108,770	110,730	450	467	483	499	516	533	550	565	*
110,730	112,700	418	435	452	468	485	502	518	534	*
112,700	114,710	387	404	420	436	453	470	486	503	*
114,710	116,680	279	295	312	328	345	362	379	394	*
116,680	118,690	246	262	279	295	312	328	345	362	*
118,690	120,650	193	209	223	239	253	269	283	299	*
120,650	123,480	157	172	187	203	217	233	247	263	*
123,480	124,590	128	142	158	172	188	203	218	233	*
124,590	126,560	105	119	135	150	165	180	195	210	*
126,560	128,280	77	92	107	122	137	152	168	182	*
128,280	and up	0	0	0	0	0	0	0	0	0

Homeowners Refund Worksheet

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

- Amount from line 21 _____
- Total household income from line 15 _____
- Enter the decimal number for this step from the table below _____
- Multiply step 2 by step 3 _____
- Subtract step 4 from step 1 (if result is zero or less, **STOP HERE; you are not eligible for a refund**) _____
- Enter the decimal number for this step from the table below _____
- Multiply step 5 by step 6 _____
- Multiply step 7 by 1.20572 _____
- Enter the amount for this step from the table below _____
- Amount from step 8 or step 9, whichever is less. Enter here and on line 22 _____

Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	Enter on:		
		step 3	step 6	step 9
0	1,970	0.010	0.85	3,786
1,970	3,920	0.011	0.85	3,786
3,920	5,940	0.012	0.85	3,786
5,940	7,920	0.013	0.80	3,786
7,920	9,890	0.014	0.80	3,786
9,890	13,850	0.015	0.80	3,786
13,850	15,810	0.016	0.80	3,786
15,810	17,810	0.017	0.80	3,786
17,810	19,780	0.018	0.80	3,786
19,780	21,740	0.019	0.75	3,786
21,740	27,700	0.020	0.75	3,786
27,700	33,640	0.020	0.70	3,786
33,640	47,460	0.020	0.65	3,786
47,460	69,210	0.020	0.65	3,063
69,210	79,100	0.020	0.60	2,677
79,100	88,990	0.021	0.60	2,219
88,990	98,880	0.022	0.60	1,977
98,880	108,770	0.023	0.60	1,736
108,770	114,710	0.024	0.55	1,459
114,710	118,690	0.025	0.55	1,218
118,690	123,480	0.025	0.50	1,001
123,480	128,280	0.025	0.50	735
128,280	and up	Not Eligible		

* Use the Homeowner's Refund Worksheet to the right.

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 2022 CRP by 17% (.17) 1 _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2023 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 19 3 _____ .

Worksheet 2

For Renters and 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 2023 or line 3 of your CRP
(*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 2022. 2 _____ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 16 (*renter*) or line 19 (*homeowner*) 3 _____ .

Worksheet 3

For Homesteads with New Improvements and/or Expired Exclusions

- 1 Amount of new improvements/expired exclusions in the 2023 column listed on your Statement(s) of Property Taxes Payable in 2023 1 _____ .
- 2 Amount of Taxable Market Value in the 2023 column as listed on your Statement(s) of Property Taxes Payable in 2023. 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 27 3 _____ %

Complete lines 28–38 to determine if you are eligible for the special refund.

Worksheet 4

For Calculating Capital Losses to Include on Schedule M1PR-AI

- 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 Schedule M1PR-AI 7 _____

Worksheet 5 – Co-occupant Income

Renters: Do not complete this worksheet.

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 (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)	1 _____
2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in step 1 above (see instructions for Line 2 of Form M1PR)	2 _____
3 Deduction for contributions to a qualified retirement plan	3 _____
4 Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and Minnesota Housing Support (formerly GRH)	4 _____
5 Additional nontaxable income from line 20 of Schedule M1PR-AI (see instructions for line 5 on pages 8-9 for examples)	5 _____
List types and amounts _____	
6 Combine steps 1 through 5	6 _____
7 Subtraction for 65 or disabled (see instructions)	7 _____
8 Dependent subtraction (see instructions for Line 8 of Form M1PR)	8 _____
Enter name(s) of dependent(s) _____	
9 Retirement account subtraction (see instructions for Line 9 of Form M1PR; Only include contributions the co-occupant made while living with you)	9 _____
10 Other subtractions (see instructions)	10 _____
11 Adjustments from Schedule M1NC (see instructions)	11 _____
12 Add steps 7 through 11	12 _____
13 Subtract step 12 from step 6 (see instructions below for this line)	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 5 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 instructions for line 7 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 \$4,450. If they qualified and they lived with you for part of the year, multiply \$370.83. ($\$4,450/12$) by the number of months they lived with you. Do not enter more than \$4,450.

Step 8

Use instructions for line 8 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 10

Include alimony payments your co-occupant made that were non-deductible from line 19a of federal Schedule 1. If they received COVID-related IRA distributions in 2020 and elected to include it in income over future years, enter the amount included in their 2022 federal adjusted gross income which was received in 2020. Do not enter an amount for these distributions if it was not included in the amount on step 1. Include the amount your co-occupant received from the Minnesota Frontline Worker Pay Program they claimed as a subtraction on line 29 of Schedule M1M, Income Additions and Subtractions.

Step 11

Include the amount from line 18 and 27 of Schedule M1NC. Enter the amount as a positive number.

Step 13

Enter the amount from step 13 on line 14 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.

Questions?

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

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This information is available in alternate formats.

