2026 Schedule M1PR-SR, Special Refund

Complete Schedule M1PR-SR, Special Refund, to calculate your 2026 special refund. To qualify, you must have owned and lived in the homestead reported on Form M1PR both on January 2, 2026, and on January 2, 2027. The instructions for this schedule are in the 2026 Form M1PR instructional booklet.

Your First Name and Initial	Last Name	Your Social Security Number

1 Line 1 of Statement of Property Taxes Payable in 2027. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 2 and 3 and enter this amount on line 4. . . . . 1 ■ ________

2 If the statement lists an amount for new improvements or expired exclusions, complete and enclose Worksheet 3 from the instructions and enter the percentage from Step 3 here. . . . . 2 ■ ________

3 Multiply line 1 by the percentage on line 2. . . . . 3 ________

4 If you did not have new improvements or expired exclusions, enter the amount from line 1. If you had new improvements or expired exclusions, subtract line 3 from line 1 . . . . . 4 ________

5 From your Statement of Property Taxes Payable in 2027, enter the amount from line 2 (2026 column). If there is no amount on line 2, see instructions . . . . . 5 ■ ________

☐ Disabled Veterans Homestead Exclusion *(see instructions)*

6 Special refund (not your regular refund) from line 15 of your 2025 Form M1PR. . . . . 6 ■ ________

7 Subtract line 6 from line 5 *(If result is a negative number or more than line 4,* **STOP HERE;** *you are not eligible for the special refund)* . . . . . 7 ________

8 Subtract line 7 from line 4 *(if result is less than $100,* ***STOP HERE;*** *you are not eligible for the special refund)* . . . . . 8 ________

9 Multiply line 7 by 12% (.12) . . . . . 9 ________

10 Amount from line 9 or $100, whichever is greater. . . . . 10 ________

11 Subtract line 10 from line 8 *(if result is zero or less,* ***STOP HERE;*** *you are not eligible for this special refund)* . 11 ________

12 Multiply line 11 by 60% (.60) . . . . . 12 ________

13 **Special Refund.** Amount from line 12 or $1,000, whichever is less. Enter the amount here and on line 15 of this Form M1PR. . . . . 13 ________

You must include this schedule with your Form M1PR when you are claiming this special refund.

2026 Schedule M1PR-SR Instructions

Do I qualify?

If you are a homeowner, you may be eligible for a special property tax refund. This refund has no income limit, and the maximum special refund is $1,000.

You may qualify if all of these are true:

- You owned and occupied your home on January 2, 2026 and January 2, 2027.
- Your net property tax on your homestead increased by more than 12% from 2026 to 2027.
- The increase was at least $100.
- If you are otherwise allowed to claim the regular homestead credit refund, unless you were ineligible because your income was too high (see the instructions for Form M1PR, *Homestead Credit Refund*).

The special refund is 60% of the amount of tax paid that exceeds the 12% increase, up to $1,000.

The special refund does not have an income limit.

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

Line Instructions

Line 2

If you have new improvements or expired exclusions in the 2027 column of your property tax statement, complete Worksheet 3 in the Form M1PR instructions to determine line 2. 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 5

Enter line 2 (2026 column) of your Statement of Property Taxes Payable in 2027. If there is no amount on line 2, use line 5 (2026 column) of the statement. If there is no amount on line 2 or line 5 (or both are zero) **and** you received the Homestead Exclusion for Veterans with a Disability, check the box below line 5 and enter “0” on line 5.

Line 6

Enter the special refund amount from line 15 of your 2025 Form M1PR. If we changed the amount, use the corrected amount. Leave line 6 blank if you did not receive a special refund on your 2025 Form M1PR. **Do not** use the amount of your regular homeowner refund from line 17 of your 2025 Form M1PR

Special Situations

If you rented out part of your home or used it for business, complete Worksheet 2 in the Form M1PR instructions. Compare the percentages you used for 2025 and 2026, and follow these instructions to determine the amounts to list on the appropriate lines of Schedule M1PR-SR:

- If you used the same percentage for both years:
  - Line 1: Enter step 3 of Worksheet 2.
  - Line 5: Enter step 3 of Worksheet 2 of the 2025 Form M1PR instructions.
- If in 2026 you used a higher percentage for your home than you did in 2025:
  - Line 1: Multiply line 1 of your 2027 Statement of Property Taxes Payable by the percentage used as your home in 2025 (from step 2 of Worksheet 2 of the 2025 Form M1PR instructions).
  - Line 5: Enter step 3 of Worksheet 2 of the 2025 Form M1PR instructions.
- If in 2026 you used a lower percentage for your home than you did in 2025:
  - Line 1: Enter step 3 of Worksheet 2.
  - Line 5: Multiply line 2 of your 2027 Statement of Property Taxes Payable by the percentage used for your home in 2026 (from step 2 of Worksheet 2).
  - Line 6: Multiply line 15 of your 2025 return by the percentage used for your home in 2026.