



2026 Schedule M1RENT, Renter's Credit

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

Your First Name and Initial _____

Last Name _____

Your Social Security Number _____

Section 1: Check if, in 2026 (check all that apply; see instructions):

☐ You were married filing separately and lived together with your spouse

You were a resident of: ☐ (1) Adult Foster Care ☐ (2) Intermediate Care Facility/Nursing Home ☐ (3) Other Care Facility

☐ Your CRP has an amount on Line A

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

A — Type of Nontaxable Income

B — Amount

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

Section 2: Rent Credit Calculation

- 1 Line 1 of Form M1 (*see instructions*) 1 ■ _____
- 2 If you are married filing separately, enter your spouse's adjusted gross income
for the time they lived with you (*see instructions*) 2 ■ _____
- 3 Add lines 1 and 2. If you were a full-year resident, skip line 4 and enter this amount on line 5 3 _____
- 4 Income you received while a nonresident of Minnesota 4 ■ _____
- 5 Subtract line 4 from line 3 5 _____
- 6 Subtraction for 65 or older (*born before January 2, 1962*) or disabled:
If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$5,300: 6 ■ _____
Check the box if you or your spouse are: ☐ (A) 65 or Older ☐ (B) Disabled
- 7 Dependent subtraction: Enter your subtraction for dependents (*use the table in the instructions*) 7 ■ _____
- 8 Service Employees International Union (SEIU) Stipend Payment Subtraction (*see instructions*) 8 _____
- 9 Add lines 6 through 8 9 _____
- 10 **Household income.** Subtract line 9 from line 5. If less than zero, enter 0. 10 ■ _____
- 11 Enter total rent from line 3 of your Certificates of Rent Paid (CRPs) (*include a copy of your CRPs*) 11 ■ _____
- 12 Multiply line 11 by 17% (0.17) 12 _____
- 13 Using the amounts from lines 10 and 12, find the amount from the Renter's Credit table in the
M1 instructions, enter the result here. Continue to line 14 if you had an amount on line A of your CRP 13 ■ _____
Otherwise, include the amount from this line on line 4 of Schedule M1REF.
- 14 Total amount from line A of all CRPs 14 ■ _____
- 15 Add lines 5 and 14. 15 _____
- 16 Divide line 5 by line 15 (*round to the nearest five decimal places*) 16 _____
- 17 Multiply line 13 by line 16. Enter the result here and on line 4 of Schedule M1REF. 17 ■ _____