



2026 MHP, Credit for Sales of Manufactured Home Parks to Cooperatives

For taxpayers who sell a manufactured home park to a cooperative

Name of Taxpayer _____

FEIN or Social Security Number _____

Minnesota Tax ID _____

Part 1 — Qualifications

Check the box if the answer is "yes".

- 1 Are you filing an income tax or corporate franchise tax return? 1 ☐
- 2 Did you sell a manufactured home park to a (1) cooperative, Minnesota housing cooperative, or association, (2) charitable corporation, (3) nonprofit or a representative acting with the intent of forming a cooperative or cooperative association? 2 ☐
- 3 Will the person(s) who owns a share in the cooperative or cooperative association, or holds residential participation warrant, be entitled to occupy a lot on the manufactured home park after the sale? 3 ☐
- 4 Was the manufactured home park located in Minnesota? 4 ☐
- 5 Was the manufactured home park classified as Class 4c(5)(i) or 4c(5)(iii) property? 5 ☐

You must have checked all questions in Part 1 to qualify for the manufactured home park tax credit.

See the schedule instructions for more details regarding the qualifications.

Part 2 — Credit Calculation

- 1 Sales price for the manufactured home park. 1 _____
- 2 Multiply line 1 by 5% (0.05). This is the amount of your credit 2 ■ _____

