DEPARTMENT OF REVENUE

2026

Homestead Credit Refund

Forms and Instructions



FINAL DRAFT 11/5/26

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

651-296-3781

800-652-9094

www.revenue.state.mn.us

These instructions were last updated on
XX/XX/2026
For the most up to date version, visit
www.revenue.state.mn.us

Contents Page

Do I qualify? 2
Where's my refund? 3
How does the department protect my information? 3
How is my information used? 3
Getting Started 4
Completing the Top of the Return 5
Filing Situations 6
Line Instructions 7-11
Other Property Tax Programs 11
Worksheets 1 — 4 12
Worksheet 5 13
Homestead Credit Refund Table . . 14-23

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

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

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

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

Free Tax Help

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

To find a volunteer tax preparation site and determine the current year's income threshold:

- 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 and the property taxes on your primary residence in Minnesota. If you are a renter, you may claim the renter's credit when filing your Minnesota Income Tax Return (Form M1). See the instructions for Schedule M1RENT, *Renter's Credit,* for more information.

Requirements

- Your total household income must be less than $147,110.
- 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.
- You must have owned and occupied your home on January 2, 2027.
- Your property must be classified as your homestead, or you must have applied for homestead classification and had it approved (see page 4).
- Your homestead must have no delinquent property taxes. Generally, property taxes are not delinquent if you have either paid them or signed a confession of judgement.

You do NOT qualify if:

- You **are a dependent.** You are a dependent if any of these are true:
  - You can be claimed on someone's 2026 federal income tax return
  - You lived with a parent, grandparent, sibling, aunt, or uncle for more than half the year and both of these apply:
    - — You were under age 19 at the end of the year (24 if a full-time student) or any age if totally and permanently disabled during the year
    - — You did not provide more than 50% of your own support
  - You had gross income of less than $5,300 in 2026, and had more than 50% of your support provided by one of these:
    - — A person you lived with for the entire year
    - — A parent, grandparent, child, grandchild, aunt, uncle, sibling, niece, or nephew
- You do not have a Social Security Number or Individual Taxpayer Identification Number
- You **are a full-year resident of Michigan or North Dakota**.
- You **are a nonresident alien living in Minnesota** and both of these are true:
  - Your gross income was less than $5,300
  - You received more than 50% of your support from a relative
- You **have a relative homestead**. Neither the owner nor the occupants may claim a homeowner's refund or special refund for property classified as a relative homestead.

Special Property Tax Refund Requirements

If you are a homeowner, you may also be eligible for a special property tax refund. This refund has no income limit and the maximum refund is $1,000. You may qualify if all of these are true:

- You owned and occupied your home on January 2, 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

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

Your 2026 return should be electronically filed, postmarked, or dropped off by August 16, 2027.
The final deadline to claim the 2026 refund is August 15, 2028.

Cover image: Goosebury Falls, Upper Falls.
Deborah Rose, Minnesota Department of Natural Resources

Living Situation

You may only use Form M1PR to claim the homestead credit or the homestead special refund. You may claim the renter's credit by completing Schedule M1RENT with your Minnesota Income Tax Return.

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

If you	File Form M1PR	File Schedule M1RENT
Lived in a rental unit for all of 2026		X
Owned and lived in a home on January 2, 2027	X	
Rented during 2026 and then owned and lived in your home on January 2, 2027	X	X
Received a CRP from a nursing home, adult foster care provider, intermediate care, assisted living, or other health care facility		X
Owned and lived in a mobile home on January 2, 2027, and paid rent for the property on which it is located	X	

Where's my refund?

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

- See if we've received your return
- Follow your return through the process
- Understand the steps your return goes through before a refund is sent
- See the actual date your refund was sent

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

What can I do to get my refund faster?

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

What happens after I send my return?

We will:

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

How does the department protect my information?

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

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

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

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

How is my information used?

The information you provide on your tax return is private under state law. We use this information to determine your liability under Minnesota tax laws and for other tax administration purposes. We cannot give this information to others without your consent, except that certain other government entities may access this information if allowed by law. For details about how we use your information, including a complete list of the entities we may share it with, go to www.revenue.state.mn.us and enter **Use of Information** into the Search box.

How do I report my property taxes paid?

Use the **Statement of Property Taxes Payable in 2027** that you receive in March 2027 to complete your 2026 return. Do not use your 2026 tax statement or your Notice of Proposed Taxes to complete your return. Your refund will be delayed if you file using incorrect statements. Do not include your property tax statement when mailing a return.

Getting Started

Homestead Classification and Delinquent Taxes

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2026, you must apply for homestead status with your county assessor's office and submit the application on or before December 31, 2027. When you apply for homestead status, request a signed statement saying your application was approved. Include it with your Form M1PR.

Delinquent taxes. If there are delinquent property taxes on your home, you cannot file a return unless you pay or make arrangements with the county by August 16, 2028. Include a copy of your receipt or a signed confession of judgment statement from your county auditor or treasurer.

After your homestead application has been approved or you have paid or made arrangements to pay delinquent taxes, include the amount from line 5 of your property tax statement on line 14 of Form M1PR.

What if I move after I file?

Change your address by emailing individual.incometax@state.mn.us 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 2026:

- 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 2027 before applying for the 2026 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*, if any of these happen after filing your return:

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

You have until February 16, 2031 to file an amended 2026 property tax refund return.

If your amended return reduces your refund, you must pay the difference. You must also pay interest on the difference from the date you received your original refund. If your refund increases, you will receive a check for the increase plus applicable interest.

Completing the Top of the Return

Important Tips

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

Name and Address

Use capital letters and black ink. Print your legal name, not a nickname. Enter only one address - your current home address **or** your post office box. If your current address is a foreign address, mark an X in the **Foreign Address** box.

If you do not select direct deposit, we will issue your refund check in the name(s) on your return.

Married Couples

If you	And	Provide
Were married for the whole year	Lived with your spouse for the entire year	Both names, tax ID numbers (Social Security Number or Individual Taxpayer Identification, and dates of birth
	Lived apart for all or part of the year, and are filing separate Forms M1PR	Only your name, tax ID number, and date of birth
	Your spouse lived in a nursing home or another type of care facility	Only your name, tax ID number, and date of birth. Your spouse would need to file Schedule M1RENT to claim the renter's credit for their care facility rent
Got married during the year	Are filing separate Forms M1PR forms	Only your name, tax ID number, and date of birth
	Are filing together	Both names, tax ID number, and dates of birth
Divorced or separated during the year	Are filing separate Forms M1PR (required)	Only your name, tax ID number, and date of birth

State Elections Campaign Fund

If you want $5 to go to help candidates for state office pay campaign expenses and you did not designate this on your 2026 Minnesota income tax return, you may do so on this return. Enter the code number for your chosen party where indicated. If you choose the general campaign fund, the $5 will be distributed among candidates of all major parties listed on the return. If you are filing a joint return, your spouse may also designate a party.

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

Filing Situations

If you	And	Then
Were single all year	—	Enter only your income on line 1-4 and 6 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 2026, including the income you received before moving to Minnesota.
Got married during the year	—	Use both incomes for the year to apply for one refund. If you or your spouse rented in 2026, you or your spouse may also claim the renter's credit on Schedule M1RENT of your 2026 Minnesota Income Tax Return. On line 14, enter the full amount from line 1 of your property tax statement.
Divorced or separated during the year	Are filing Forms 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, 2027, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2027 Statement of Property Taxes Payable on line 14 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 on page 13.**
Were both a renter and a homeowner during the year	You owned and lived in your home for part of 2026, but not on January 2, 2027	You are not eligible for the property tax refund, but you may be eligible for the renter's credit reported on Schedule M1RENT of your 2026 Minnesota Income Tax Return.
	You rented during 2026 and then owned and lived in your home on January 2, 2027	You may claim both the property tax refund on Form M1PR and the renter's credit on Schedule M1RENT of your 2026 Minnesota Income Tax Return.
Owned a mobile home	Paid lot rent	Complete Worksheet 1 on page 12 to determine line 14 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 12 to determine line 14 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 2027 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.
Had a residential homestead property with multiple property IDs	Are filing to claim a homestead credit refund based on the combined property tax amounts from all the statements associated with your homestead.	File Form M1PR by paper, including a copy of each property tax statement and an explanation describing how you calculated your property tax amount on line 14.

Line Instructions

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

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

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

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

Line 1 — Federal Adjusted Gross Income

Enter the federal adjusted gross income from line 1 of your 2026 Form M1. If the amount is a negative number, enter as a negative number. If you did not file a 2026 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. If you and your spouse are filing separately, you must include the income you both received during the time you lived together.

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 2026 for these benefits:

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

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

Enter the amount from box 5 of Form SSA-1099 or RRB-1099. If, however, a portion of the benefits was taxable and you listed an amount on line 6b of federal Form 1040 or 1040-SR, complete these steps to determine line 2:

1. Total Social Security benefits or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) . . . . . _____
2. Taxable portion from line 6b of federal Form 1040 . . . . . _____
3. Subtract step 2 from step 1. Enter here and on line 2 of your return . . . . . _____

Do not include Social Security income for dependents.

Line 3 – Deductions for Qualified Retirement Plan Contributions

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

Line 4 — Total Government Assistance Payments

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

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

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

Line 5 — Co-Occupant Income

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

Line 6 — Additional Nontaxable Income

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

Line Instructions (cont.)

Common examples of additional nontaxable income include:

- Acquisition or abandonment of property gain, reported on 1099-A, not included in your federal income
- Adoption assistance – subsidy payments as well as employer-paid expenses
- Alimony received to the extent not included in adjusted gross income
- Canceled, discharged, or forgiven debt not included in your federal adjusted gross income
- Community Access for Disability Inclusion Waivers
- Contributions to deferred compensation plans such as 401(k), 403(b), 457 deferred compensation, or SIMPLE/SEP plans
- Contributions to dependent care accounts and medical expense accounts
- Disability benefits (do not include veterans disability benefits)
- Distributions from a 529 education savings plan or other education savings account not included in federal adjusted gross income
- Distributions from a ROTH or traditional IRA not included on line 1, including qualified charitable distributions made to charity
- Employer paid education expenses
- Federal adjustments to income for contributions to IRA, Keogh, and SIMPLE/SEP plans, if not already included on line 3 of Form M1PR
- Federal adjustments from line 43 of Schedule M1NC, *Federal Adjustments* (if negative, see instructions for line 11 instead)
- 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 (from Line 8s of federal Schedule 1)
- Medicare Part B Premiums not included in lines 1 or 2
- Nontaxable Compensated Work Therapy (CWT) payments
- Nontaxable employee transit and parking expenses
- Nontaxable military earned income, such as combat zone pay
- Nontaxable pension and annuity payments, including disability payments
- Nontaxable personal injury or settlement income (to the extent not used for medical expenses)
- Nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- Post-9/11 Veteran Service Bonus payments (to the extent not included in adjusted gross income)
- Public Safety Officer medical insurance exclusion
- Reduction in rent for caretaking responsibilities (include the amount shown on your CRP)
- Sick pay (to the extent not used for medical expenses)
- Strike benefits
- VEBA contributions made by the employee
- Worker's compensation benefits (to the extent not used for medical expenses)

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

- Capital loss carryforward (use Worksheet 4 on page 12 to compute amount)
- Educator expenses
- Health savings account and Archer MSA deductions
- Net operating loss carryforward or carryback
- Passive activity losses in current year in excess of current year passive activity income, including rental losses, even if actively involved in real estate
- Prior-year passive activity loss carryforward claimed in the current tax year for federal purposes

Do not include:

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

Line Instructions (cont.)

Line 8 — Subtraction for those born before January 2, 1962 or disabled

You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2026. If you were not certified, you may still qualify as disabled if, during 2026, one of the following applied:

- You were unable to work for at least 12 consecutive months because of a disability
- Your disability that is preventing you from working is expected to last for at least 12 months
- You are blind.

You are considered to be blind if you cannot see better than 20/200 in your better eye with corrective lenses or your field of vision is not more than 20 degrees.

This subtraction does not apply to dependents. Do not enter more than $5,300. The subtraction amount is the same even if both you and your spouse are over 65 or disabled. Check the appropriate box under line 8.

Line 9 — Dependent Subtraction

Enter the number of dependents you claimed on your federal Form 1040 or 1040-SR. If you did not file a federal form, enter the number of persons who qualify as your dependents who are U.S. citizens or residents of Canada or Mexico. **Do not include yourself or your spouse.**

If the number of dependents is:	Enter on line 9:
0	$0
1	7,420
2	14,310
3	20,670
4	26,500
5 or more	31,800

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

Line 10 — Retirement Account Subtraction

Enter your contributions to a 401(k), 403(b), IRA, Roth IRA(from line 10 of federal Form 5498), or 457 retirement plan. Also include any taxable retirement account conversion you made during the year included in federal adjusted gross income. Do not enter more than $7,500 ($15,000 if filing a joint return). Contributions cannot exceed compensation included in gross income for the year.

Line 11 — Other Subtractions

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

Non-deductible alimony payments: If you paid alimony during 2026 and did not claim a deduction for those payments on line 19a of federal Schedule 1, enter the amount on line 11.

Federal adjustment: If the amount on line 43 of Schedule M1NC is negative, report this number as a positive amount. If the amount from Schedule M1NC is positive, see the instructions for line 6.

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

- Line 33: Long-term service and support workforce incentive grants
- Line 34: Nursing Facility Workforce Incentive Grants
- Line 36: Coerced debt subtraction
- Line 37: Consumer enforcement public compensation subtraction
- Line 39: Service Employees International Union (SEIU) stipend payment subtraction
- Line 40: Nursing Facility Workforce Wage Supplement Program subtraction

Line 14

Enter the property tax amount from line 1 of your Statement of Property Taxes Payable in 2027. Complete the corresponding worksheet on page 12 if any of these are true:

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

Line 15 — Special Property Tax Refund for Homeowners

If your net property tax on your homestead increased by more than 12% from 2026 to 2027, and the increase was $100 or more, you may be eligible for a special refund. You may qualify for the special refund even if you do not qualify for the regular homeowner's refund.

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

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

Line Instructions (cont.)

Line 17 — Homestead Credit Refund Table Amount

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

Line 19 — Nongame Wildlife Fund

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

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

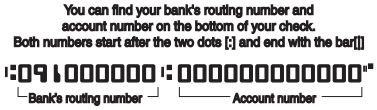
Line 20 — Property Tax Refund

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

Line 21 — To Request Direct Deposit of Your Refund

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

The **routing number** must have nine digits. The **account number** may contain up to 17 digits (both numbers and letters). Leave out any hyphens, spaces, and symbols. If the routing or account number is incorrect or is not accepted by your financial institution, you will receive your refund as a paper check.



Do not use an account associated with any foreign banks.

You are authorizing us and your financial institution to initiate electronic credit entries and, if necessary, debit entries and adjustments for any credits made in error.

Note: To avoid a delay in your refund, request direct deposit into an account that you do not plan on closing before your refund is issued. If the account is closed before the refund is issued, a paper check will be issued.

Sign Your Return

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

Send Your Return to:

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

Return Authorization Checkbox

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

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

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

Enclosures

Include an explanation if any of these apply:

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

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

- Claimed a deduction on your federal income tax return for using a portion of your home for business or renting out part of your home to others. (Worksheet 2).
- Are applying for the special property tax refund and your Statement of Property Taxes Payable in 2027 lists an amount for new improvements or expired exclusions (Worksheet 3).
- Include someone else's income on line 14 (Worksheet 5).

Line Instructions (cont.)

Your refund will be delayed or denied if you do not include the required explanation or enclosure.
Do not include any enclosures that are less than three-fourths of a sheet of paper. Make a copy of each enclosure on a full sheet of paper and include with your return. Save copies of all forms, schedules, CRPs, worksheets, and any required enclosures for your records.

Penalties

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

Interest

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

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

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

Other Property Tax Programs

Senior Citizens' Property Tax Deferral Program

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

If you are eligible and wish to participate in the program, you would pay no more than 3% of your household income (as stated on line 7 of the return) toward your property taxes on your homestead each year. The state will loan you the remaining amount—the deferred tax—and will pay it directly to your county.

You must pay the deferred tax plus interest back to the state. If you are due a property tax refund or state income tax refund, we will apply it to your deferred property tax total and notify you when this happens.

If you participate, we will place a tax lien on your property. You or your heirs will need to repay the deferred amount before you can transfer title of the property.

Eligibility Requirements

To participate in the program, **all** of these must apply:

- You are at least 65. If you're married, one spouse must be at least age 65 and the other spouse at least 62.
- Your total household income must be $96,000 or less.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 5 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There are no state or federal tax liens or judgment liens on your property.
- The total unpaid balance of debts secured by mortgages and other liens against your property does not exceed 75% of the assessor's estimated market value of your homestead.

If you qualify and wish to participate, you must apply by November 1 to defer a portion of your property taxes for 2028. 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 about this program, call 651-556-4803.

Special Homestead Classification for Certain Persons who are Blind or Disabled

The Special Homestead Classification (class 1b) provides a reduced property tax classification rate on the first $50,000 of market value of a qualifying person's homestead.

Eligibility Requirements

To receive the special classification on the qualifying person's homestead, you must apply to your county assessor by October 1 for taxes payable the next year.

For this property tax classification, a qualifying individual is generally someone who is blind or permanently and totally disabled with:

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

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

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

Worksheets 1 – 4

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

Worksheet 1

For Mobile Home Owners

Note: If you had co-occupants living in your mobile home with you and they received a CRP for lot rent, combine the amounts from line 3 of all CRPs when computing step 1 below.

1 Multiply line 3 of your 2026 CRP by 17% (0.17) . . . . . 1 _____.

2 Line 1 of your Statement of Property Taxes Payable in 2027 . . . . . 2 _____.

3 Add steps 1 and 2. If you need to complete Worksheet 2, use this amount on step 1 of Worksheet 2. Otherwise, Enter the result here and on line 14 . . . . . **3** _____.

Worksheet 2

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

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

1 Line 1 of your Statement of Property Taxes Payable in 2027 *(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 2026. . . . . **2** _____%

3 Multiply step 1 by step 2. Enter the result here and on line 14 . . . . . **3** _____.

Worksheet 3

For Homesteads with New Improvements and/or Expired Exclusions

1 Amount of new improvements/expired exclusions in the 2027 column listed on your Statement(s) of Property Taxes Payable in 2027 . . . . . **1** _____.

2 Amount of Taxable Market Value in the 2027 column as listed on your Statement(s) of Property Taxes Payable in 2027. . . . . **2** _____.

3 Divide step 1 by step 2 and convert to a percentage *(round to the nearest whole percentage. For example, round 0.151 to .015)*. Enter the resulting percentage here and on line 2 of Schedule M1PR-SR. . . . . **3** _____%

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

Worksheet 4

For Calculating Capital Losses

1 Combined net gain/loss *(line 16 of federal Schedule D)* . . . . . **1** _____

2 Short-term capital loss carryforward *(line 6 of Schedule D).* Enter as a positive number . . . . . **2** _____

3 Long-term capital loss carryforward *(line 14 of Schedule D).* Enter as a positive number . . . . . **3** _____

4 Add steps 2 and 3 *(if step 1 is a positive number, skip steps 5 and 6 and enter the step 4 amount on step 7)* . . . . . **4** _____

5 Add steps 1 and 4 . . . . . **5** _____

6 Capital loss from line 7 of federal Form 1040 or 1040-SR *(allowable loss).* Enter as a positive number . . . . . **6** _____

7 Add steps 5 and 6 *(if less than zero, enter 0).* Enter the total here and include with other nontaxable income on the table for line 6 of Form M1PR . . . . . **7** _____

Worksheet 5 – Co-occupant Income

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

Co-occupant Name **Number of Months Co-occupant Lived with You**

Note: For Steps 1 through 5, only include the income the co-occupant received for the time they lived with you.

1 Federal adjusted gross income *(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 *(see instructions for line 3 of Form M1PR)* . . . . . **3** _____

4 Total government assistance payments *(see instructions for line 4 of Form M1PR)* . . . . . **4** _____

5 Additional nontaxable income *(see instructions for line 6 of Form M1PR)* . . . . . **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)* . . . . . **8** _____
Enter names of dependents _____

9 Retirement account subtraction *(see instructions for line 10 of Form M1PR; Only include contributions the co-occupant made while living with you)* . . . . . **9** _____

10 Total other subtractions (*see instructions for line 11 of Form M1PR)* . . . . . **10** _____

11 This step intentionally left blank. . . . . **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 4 and 6 in the Form M1PR instructions to complete these steps.

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

Step 7

Use the instructions for line 8 of Form M1PR to determine if your co-occupant qualifies for the subtraction. If they qualified and lived with you for the full year, enter $5,300. If they qualified and they lived with you for part of the year, multiply $442. ($5,300/12) by the number of months they lived with you. Do not enter more than $5,300.

Step 8

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

Step 13

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

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

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least: 0	25	50	75	100	125	150	175	200	225	250	275
		but less than: 25	50	75	100	125	150	175	200	225	250	275	300
at least	but less than	your homestead credit refund is:											
0	2,260	1	23	45	67	89	111	133	155	177	199	221	243
2,260	4,500	0	0	22	44	66	88	110	132	154	176	198	220
4,500	6,810	0	0	0	17	39	61	83	105	127	149	171	193
6,810	9,090	0	0	0	0	8	28	49	70	91	111	132	153
9,090	11,340	0	0	0	0	0	0	16	37	58	78	99	120
11,340	13,610	0	0	0	0	0	0	0	0	21	42	63	83
13,610	15,880	0	0	0	0	0	0	0	0	0	14	34	55
15,880	18,130	0	0	0	0	0	0	0	0	0	0	0	13
18,130	20,420	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is:		and line 16 is at least: 300	325	350	375	400	425	450	475	500	525	550	575
		but less than: 325	350	375	400	425	450	475	500	525	550	575	600
at least	but less than	your homestead credit refund is:											
0	2,260	265	287	309	331	353	375	397	419	441	463	485	507
2,260	4,500	242	264	286	308	330	352	374	396	418	440	462	484
4,500	6,810	215	237	259	281	303	325	347	369	391	413	435	457
6,810	9,090	174	194	215	236	257	277	298	319	340	360	381	402
9,090	11,340	141	161	182	203	224	244	265	286	307	327	348	369
11,340	13,610	104	125	146	166	187	208	229	249	270	291	312	332
13,610	15,880	76	97	117	138	159	180	200	221	242	263	283	304
15,880	18,130	34	54	75	96	117	137	158	179	200	220	241	262
18,130	20,420	0	8	29	50	70	91	112	133	153	174	195	216
20,420	22,680	0	0	0	0	20	41	62	83	103	124	145	166
22,680	24,930	0	0	0	0	0	0	8	27	47	66	86	105
24,930	27,210	0	0	0	0	0	0	0	0	0	13	32	52
27,210	29,500	0	0	0	0	0	0	0	0	0	0	0	16
29,500	31,770	0	0	0	0	0	0	0	0	0	0	0	0

If line 13 is:		and line 16 is at least: 600	625	650	675	700	725	750	775	800	825	850	875
		but less than: 625	650	675	700	725	750	775	800	825	850	875	900
at least	but less than	your homestead credit refund is:											
0	2,260	529	551	573	595	617	639	661	683	705	727	749	771
2,260	4,500	506	528	550	572	594	616	638	660	682	704	726	748
4,500	6,810	479	501	523	545	567	589	611	633	655	677	699	721
6,810	9,090	423	443	464	485	506	526	547	568	589	609	630	651
9,090	11,340	390	410	431	452	473	493	514	535	556	576	597	618
11,340	13,610	353	374	395	415	436	457	478	498	519	540	561	581
13,610	15,880	325	346	366	387	408	429	449	470	491	512	532	553
15,880	18,130	283	303	324	345	366	386	407	428	449	469	490	511
18,130	20,420	236	257	278	299	319	340	361	382	402	423	444	465
20,420	22,680	186	207	228	249	269	290	311	332	352	373	394	415
22,680	24,930	125	144	164	183	203	222	242	261	281	300	320	339
24,930	27,210	71	91	110	130	149	169	188	208	227	247	266	286
27,210	29,500	35	55	74	94	113	133	152	172	191	211	230	250
29,500	31,770	0	19	39	58	78	97	117	136	156	175	195	214
31,770	34,030	0	0	3	22	40	58	76	95	113	131	149	168
34,030	36,310	0	0	0	0	7	25	43	61	80	98	116	134
36,310	38,580	0	0	0	0	0	0	10	28	46	65	83	101
38,580	40,850	0	0	0	0	0	0	0	0	12	29	46	63
40,850	43,110	0	0	0	0	0	0	0	0	0	0	16	33
43,110	45,380	0	0	0	0	0	0	0	0	0	0	0	2
45,380	47,640	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175
		but less than:											
		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	2,260	793	815	837	859	881	903	925	947	969	991	1,013	1,035
2,260	4,500	770	792	814	836	858	880	902	924	946	968	990	1,012
4,500	6,810	743	765	787	809	831	853	875	897	919	941	963	985
6,810	9,090	672	692	713	734	755	775	796	817	838	858	879	900
9,090	11,340	639	659	680	701	722	742	763	784	805	825	846	867
11,340	13,610	602	623	644	664	685	706	727	747	768	789	810	830
13,610	15,880	574	595	615	636	657	678	698	719	740	761	781	802
15,880	18,130	532	552	573	594	615	635	656	677	698	718	739	760
18,130	20,420	485	506	527	548	568	589	610	631	651	672	693	714
20,420	22,680	435	456	477	498	518	539	560	581	601	622	643	664
22,680	24,930	359	378	398	417	437	456	476	495	515	534	554	573
24,930	27,210	305	325	344	364	383	403	422	442	461	481	500	520
27,210	29,500	269	289	308	328	347	367	386	406	425	445	464	484
29,500	31,770	234	253	273	292	312	331	351	370	390	409	429	448
31,770	34,030	186	204	222	241	259	277	295	314	332	350	368	387
34,030	36,310	153	171	189	207	226	244	262	280	299	317	335	353
36,310	38,580	119	138	156	174	192	211	229	247	265	284	302	320
38,580	40,850	80	97	114	131	148	165	182	199	216	233	250	267
40,850	43,110	50	67	84	101	118	135	152	169	186	203	220	237
43,110	45,380	19	36	53	70	87	104	121	138	155	172	189	206
45,380	47,640	0	5	22	39	56	73	90	107	124	141	158	175
47,640	49,910	0	0	0	8	25	42	59	76	93	110	127	144
49,910	52,170	0	0	0	0	0	11	28	45	62	79	96	113
52,170	54,430	0	0	0	0	0	0	0	15	32	49	66	83
54,430	56,700	0	0	0	0	0	0	0	0	1	18	35	52
56,700	58,970	0	0	0	0	0	0	0	0	0	0	4	21
58,970	61,240	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475
		but less than:											
		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	2,260	1,057	1,079	1,101	1,123	1,145	1,167	1,189	1,211	1,233	1,255	1,277	1,299
2,260	4,500	1,034	1,056	1,078	1,100	1,122	1,144	1,166	1,188	1,210	1,232	1,254	1,276
4,500	6,810	1,007	1,029	1,051	1,073	1,095	1,117	1,139	1,161	1,183	1,205	1,227	1,249
6,810	9,090	921	941	962	983	1,004	1,024	1,045	1,066	1,087	1,107	1,128	1,149
9,090	11,340	888	908	929	950	971	991	1,012	1,033	1,054	1,074	1,095	1,116
11,340	13,610	851	872	893	913	934	955	976	996	1,017	1,038	1,059	1,079
13,610	15,880	823	844	864	885	906	927	947	968	989	1,010	1,030	1,051
15,880	18,130	781	801	822	843	864	884	905	926	947	967	988	1,009
18,130	20,420	734	755	776	797	817	838	859	880	900	921	942	963
20,420	22,680	684	705	726	747	767	788	809	830	850	871	892	913
22,680	24,930	593	612	632	651	671	690	710	729	749	768	788	807
24,930	27,210	539	559	578	598	617	637	656	676	695	715	734	754
27,210	29,500	503	523	542	562	581	601	620	640	659	679	698	718
29,500	31,770	468	487	507	526	546	565	585	604	624	643	663	682
31,770	34,030	405	423	441	460	478	496	514	533	551	569	587	606
34,030	36,310	372	390	408	426	445	463	481	499	518	536	554	572
36,310	38,580	338	357	375	393	411	430	448	466	484	503	521	539
38,580	40,850	284	301	318	335	352	369	386	403	420	437	454	471
40,850	43,110	254	271	288	305	322	339	356	373	390	407	424	441
43,110	45,380	223	240	257	274	291	308	325	342	359	376	393	410
45,380	47,640	192	209	226	243	260	277	294	311	328	345	362	379
47,640	49,910	161	178	195	212	229	246	263	280	297	314	331	348
49,910	52,170	130	147	164	181	198	215	232	249	266	283	300	317
52,170	54,430	100	117	134	151	168	185	202	219	236	253	270	287
54,430	56,700	69	86	103	120	137	154	171	188	205	222	239	256
56,700	58,970	38	55	72	89	106	123	140	157	174	191	208	225
58,970	61,240	7	24	41	58	75	92	109	126	143	160	177	194
61,240	63,500	0	0	10	27	44	61	78	95	112	129	146	163
63,500	65,770	0	0	0	0	13	30	47	64	81	98	115	132
65,770	68,030	0	0	0	0	0	0	17	34	51	68	85	102
68,030	70,300	0	0	0	0	0	0	0	3	20	37	54	71
70,300	72,560	0	0	0	0	0	0	0	0	0	6	23	40
72,560	74,830	0	0	0	0	0	0	0	0	0	0	0	9
74,830	77,100	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775
		but less than:											
		1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800
at least	but less than	your homestead credit refund is:											
0	2,260	1,321	1,343	1,365	1,387	1,409	1,431	1,453	1,475	1,497	1,519	1,541	1,563
2,260	4,500	1,298	1,320	1,342	1,364	1,386	1,408	1,430	1,452	1,474	1,496	1,518	1,540
4,500	6,810	1,271	1,293	1,315	1,337	1,359	1,381	1,403	1,425	1,447	1,469	1,491	1,513
6,810	9,090	1,170	1,190	1,211	1,232	1,253	1,273	1,294	1,315	1,336	1,356	1,377	1,398
9,090	11,340	1,137	1,157	1,178	1,199	1,220	1,240	1,261	1,282	1,303	1,323	1,344	1,365
11,340	13,610	1,100	1,121	1,142	1,162	1,183	1,204	1,225	1,245	1,266	1,287	1,308	1,328
13,610	15,880	1,072	1,093	1,113	1,134	1,155	1,176	1,196	1,217	1,238	1,259	1,279	1,300
15,880	18,130	1,030	1,050	1,071	1,092	1,113	1,133	1,154	1,175	1,196	1,216	1,237	1,258
18,130	20,420	983	1,004	1,025	1,046	1,066	1,087	1,108	1,129	1,149	1,170	1,191	1,212
20,420	22,680	933	954	975	996	1,016	1,037	1,058	1,079	1,099	1,120	1,141	1,162
22,680	24,930	827	846	866	885	905	924	944	963	983	1,002	1,022	1,041
24,930	27,210	773	793	812	832	851	871	890	910	929	949	968	988
27,210	29,500	737	757	776	796	815	835	854	874	893	913	932	952
29,500	31,770	702	721	741	760	780	799	819	838	858	877	897	916
31,770	34,030	624	642	660	679	697	715	733	752	770	788	806	825
34,030	36,310	591	609	627	645	664	682	700	718	737	755	773	791
36,310	38,580	557	576	594	612	630	649	667	685	703	722	740	758
38,580	40,850	488	505	522	539	556	573	590	607	624	641	658	675
40,850	43,110	458	475	492	509	526	543	560	577	594	611	628	645
43,110	45,380	427	444	461	478	495	512	529	546	563	580	597	614
45,380	47,640	396	413	430	447	464	481	498	515	532	549	566	583
47,640	49,910	365	382	399	416	433	450	467	484	501	518	535	552
49,910	52,170	334	351	368	385	402	419	436	453	470	487	504	521
52,170	54,430	304	321	338	355	372	389	406	423	440	457	474	491
54,430	56,700	273	290	307	324	341	358	375	392	409	426	443	460
56,700	58,970	242	259	276	293	310	327	344	361	378	395	412	429
58,970	61,240	211	228	245	262	279	296	313	330	347	364	381	398
61,240	63,500	180	197	214	231	248	265	282	299	316	333	350	367
63,500	65,770	149	166	183	200	217	234	251	268	285	302	319	336
65,770	68,030	119	136	153	170	187	204	221	238	255	272	289	306
68,030	70,300	88	105	122	139	156	173	190	207	224	241	258	275
70,300	72,560	57	74	91	108	125	142	159	176	193	210	227	244
72,560	74,830	26	43	60	77	94	111	128	145	162	179	196	213
74,830	77,100	0	12	29	46	63	80	97	114	131	148	165	182
77,100	79,370	0	0	0	16	33	50	67	84	101	118	135	152
79,370	81,640	0	0	0	0	2	17	33	49	65	80	96	112
81,640	83,900	0	0	0	0	0	0	4	20	36	52	67	83
83,900	86,170	0	0	0	0	0	0	0	0	7	23	39	55
86,170	88,440	0	0	0	0	0	0	0	0	0	0	10	26
88,440	90,710	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075
		but less than:											
		1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100
at least	but less than	your homestead credit refund is:											
0	2,260	1,585	1,607	1,629	1,651	1,673	1,695	1,717	1,739	1,761	1,783	1,805	1,827
2,260	4,500	1,562	1,584	1,606	1,628	1,650	1,672	1,694	1,716	1,738	1,760	1,782	1,804
4,500	6,810	1,535	1,557	1,579	1,601	1,623	1,645	1,667	1,689	1,711	1,733	1,755	1,777
6,810	9,090	1,419	1,439	1,460	1,481	1,502	1,522	1,543	1,564	1,585	1,605	1,626	1,647
9,090	11,340	1,386	1,406	1,427	1,448	1,469	1,489	1,510	1,531	1,552	1,572	1,593	1,614
11,340	13,610	1,349	1,370	1,391	1,411	1,432	1,453	1,474	1,494	1,515	1,536	1,557	1,577
13,610	15,880	1,321	1,342	1,362	1,383	1,404	1,425	1,445	1,466	1,487	1,508	1,528	1,549
15,880	18,130	1,279	1,299	1,320	1,341	1,362	1,382	1,403	1,424	1,445	1,465	1,486	1,507
18,130	20,420	1,232	1,253	1,274	1,295	1,315	1,336	1,357	1,378	1,398	1,419	1,440	1,461
20,420	22,680	1,182	1,203	1,224	1,245	1,265	1,286	1,307	1,328	1,348	1,369	1,390	1,411
22,680	24,930	1,061	1,080	1,100	1,119	1,139	1,158	1,178	1,197	1,217	1,236	1,256	1,275
24,930	27,210	1,007	1,027	1,046	1,066	1,085	1,105	1,124	1,144	1,163	1,183	1,202	1,222
27,210	29,500	971	991	1,010	1,030	1,049	1,069	1,088	1,108	1,127	1,147	1,166	1,186
29,500	31,770	936	955	975	994	1,014	1,033	1,053	1,072	1,092	1,111	1,131	1,150
31,770	34,030	843	861	879	898	916	934	952	971	989	1,007	1,025	1,044
34,030	36,310	810	828	846	864	883	901	919	937	956	974	992	1,010
36,310	38,580	776	795	813	831	849	868	886	904	922	941	959	977
38,580	40,850	692	709	726	743	760	777	794	811	828	845	862	879
40,850	43,110	662	679	696	713	730	747	764	781	798	815	832	849
43,110	45,380	631	648	665	682	699	716	733	750	767	784	801	818
45,380	47,640	600	617	634	651	668	685	702	719	736	753	770	787
47,640	49,910	569	586	603	620	637	654	671	688	705	722	739	756
49,910	52,170	538	555	572	589	606	623	640	657	674	691	708	725
52,170	54,430	508	525	542	559	576	593	610	627	644	661	678	695
54,430	56,700	477	494	511	528	545	562	579	596	613	630	647	664
56,700	58,970	446	463	480	497	514	531	548	565	582	599	616	633
58,970	61,240	415	432	449	466	483	500	517	534	551	568	585	602
61,240	63,500	384	401	418	435	452	469	486	503	520	537	554	571
63,500	65,770	353	370	387	404	421	438	455	472	489	506	523	540
65,770	68,030	323	340	357	374	391	408	425	442	459	476	493	510
68,030	70,300	292	309	326	343	360	377	394	411	428	445	462	479
70,300	72,560	261	278	295	312	329	346	363	380	397	414	431	448
72,560	74,830	230	247	264	281	298	315	332	349	366	383	400	417
74,830	77,100	199	216	233	250	267	284	301	318	335	352	369	386
77,100	79,370	169	186	203	220	237	254	271	288	305	322	339	356
79,370	81,640	128	143	159	175	191	206	222	238	254	269	285	301
81,640	83,900	99	115	130	146	162	178	193	209	225	241	256	272
83,900	86,170	70	86	102	118	133	149	165	181	196	212	228	244
86,170	88,440	42	58	73	89	105	121	136	152	168	184	199	215
88,440	90,710	13	29	45	60	76	92	108	123	139	155	171	186
90,710	92,980	0	0	0	0	0	6	21	37	53	69	84	100
92,980	95,240	0	0	0	0	0	0	0	7	23	39	54	70
95,240	97,510	0	0	0	0	0	0	0	0	0	9	24	40
97,510	99,780	0	0	0	0	0	0	0	0	0	0	0	10
99,780	102,050	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
		but less than:											
		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	2,260	1,849	1,871	1,893	1,915	1,937	1,959	1,981	2,003	2,025	2,047	2,069	2,091
2,260	4,500	1,826	1,848	1,870	1,892	1,914	1,936	1,958	1,980	2,002	2,024	2,046	2,068
4,500	6,810	1,799	1,821	1,843	1,865	1,887	1,909	1,931	1,953	1,975	1,997	2,019	2,041
6,810	9,090	1,668	1,688	1,709	1,730	1,751	1,771	1,792	1,813	1,834	1,854	1,875	1,896
9,090	11,340	1,635	1,655	1,676	1,697	1,718	1,738	1,759	1,780	1,801	1,821	1,842	1,863
11,340	13,610	1,598	1,619	1,640	1,660	1,681	1,702	1,723	1,743	1,764	1,785	1,806	1,826
13,610	15,880	1,570	1,591	1,611	1,632	1,653	1,674	1,694	1,715	1,736	1,757	1,777	1,798
15,880	18,130	1,528	1,548	1,569	1,590	1,611	1,631	1,652	1,673	1,694	1,714	1,735	1,756
18,130	20,420	1,481	1,502	1,523	1,544	1,564	1,585	1,606	1,627	1,647	1,668	1,689	1,710
20,420	22,680	1,431	1,452	1,473	1,494	1,514	1,535	1,556	1,577	1,597	1,618	1,639	1,660
22,680	24,930	1,295	1,314	1,334	1,353	1,373	1,392	1,412	1,431	1,451	1,470	1,490	1,509
24,930	27,210	1,241	1,261	1,280	1,300	1,319	1,339	1,358	1,378	1,397	1,417	1,436	1,456
27,210	29,500	1,205	1,225	1,244	1,264	1,283	1,303	1,322	1,342	1,361	1,381	1,400	1,420
29,500	31,770	1,170	1,189	1,209	1,228	1,248	1,267	1,287	1,306	1,326	1,345	1,365	1,384
31,770	34,030	1,062	1,080	1,098	1,117	1,135	1,153	1,171	1,190	1,208	1,226	1,244	1,263
34,030	36,310	1,029	1,047	1,065	1,083	1,102	1,120	1,138	1,156	1,175	1,193	1,211	1,229
36,310	38,580	995	1,014	1,032	1,050	1,068	1,087	1,105	1,123	1,141	1,160	1,178	1,196
38,580	40,850	896	913	930	947	964	981	998	1,015	1,032	1,049	1,066	1,083
40,850	43,110	866	883	900	917	934	951	968	985	1,002	1,019	1,036	1,053
43,110	45,380	835	852	869	886	903	920	937	954	971	988	1,005	1,022
45,380	47,640	804	821	838	855	872	889	906	923	940	957	974	991
47,640	49,910	773	790	807	824	841	858	875	892	909	926	943	960
49,910	52,170	742	759	776	793	810	827	844	861	878	895	912	929
52,170	54,430	712	729	746	763	780	797	814	831	848	865	882	899
54,430	56,700	681	698	715	732	749	766	783	800	817	834	851	868
56,700	58,970	650	667	684	701	718	735	752	769	786	803	820	837
58,970	61,240	619	636	653	670	687	704	721	738	755	772	789	806
61,240	63,500	588	605	622	639	656	673	690	707	724	741	758	775
63,500	65,770	557	574	591	608	625	642	659	676	693	710	727	744
65,770	68,030	527	544	561	578	595	612	629	646	663	680	697	714
68,030	70,300	496	513	530	547	564	581	598	615	632	649	666	683
70,300	72,560	465	482	499	516	533	550	567	584	601	618	635	652
72,560	74,830	434	451	468	485	502	519	536	553	570	587	604	621
74,830	77,100	403	420	437	454	471	488	505	522	539	556	573	590
77,100	79,370	373	390	407	424	441	458	475	492	509	526	543	560
79,370	81,640	317	332	348	364	380	395	411	427	443	458	474	490
81,640	83,900	288	304	319	335	351	367	382	398	414	430	445	461
83,900	86,170	259	275	291	307	322	338	354	370	385	401	417	433
86,170	88,440	231	247	262	278	294	310	325	341	357	373	388	404
88,440	90,710	202	218	234	249	265	281	297	312	328	344	360	375
90,710	92,980	116	132	147	163	179	195	210	226	242	258	273	289
92,980	95,240	86	102	117	133	149	165	180	196	212	228	243	259
95,240	97,510	56	72	87	103	119	135	150	166	182	198	213	229
97,510	99,780	26	42	57	73	89	105	120	136	152	168	183	199
99,780	102,050	0	12	27	43	59	75	90	106	122	138	153	169
102,050	104,330	0	0	0	0	0	0	0	11	27	42	58	74
104,330	106,580	0	0	0	0	0	0	0	0	0	11	27	43
106,580	108,860	0	0	0	0	0	0	0	0	0	0	0	11
108,860	111,130	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675
		but less than:											
		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	2,260	2,113	2,135	2,157	2,179	2,201	2,223	2,245	2,267	2,289	2,311	2,333	2,355
2,260	4,500	2,090	2,112	2,134	2,156	2,178	2,200	2,222	2,244	2,266	2,288	2,310	2,332
4,500	6,810	2,063	2,085	2,107	2,129	2,151	2,173	2,195	2,217	2,239	2,261	2,283	2,305
6,810	9,090	1,917	1,937	1,958	1,979	2,000	2,020	2,041	2,062	2,083	2,103	2,124	2,145
9,090	11,340	1,884	1,904	1,925	1,946	1,967	1,987	2,008	2,029	2,050	2,070	2,091	2,112
11,340	13,610	1,847	1,868	1,889	1,909	1,930	1,951	1,972	1,992	2,013	2,034	2,055	2,075
13,610	15,880	1,819	1,840	1,860	1,881	1,902	1,923	1,943	1,964	1,985	2,006	2,026	2,047
15,880	18,130	1,777	1,797	1,818	1,839	1,860	1,880	1,901	1,922	1,943	1,963	1,984	2,005
18,130	20,420	1,730	1,751	1,772	1,793	1,813	1,834	1,855	1,876	1,896	1,917	1,938	1,959
20,420	22,680	1,680	1,701	1,722	1,743	1,763	1,784	1,805	1,826	1,846	1,867	1,888	1,909
22,680	24,930	1,529	1,548	1,568	1,587	1,607	1,626	1,646	1,665	1,685	1,704	1,724	1,743
24,930	27,210	1,475	1,495	1,514	1,534	1,553	1,573	1,592	1,612	1,631	1,651	1,670	1,690
27,210	29,500	1,439	1,459	1,478	1,498	1,517	1,537	1,556	1,576	1,595	1,615	1,634	1,654
29,500	31,770	1,404	1,423	1,443	1,462	1,482	1,501	1,521	1,540	1,560	1,579	1,599	1,618
31,770	34,030	1,281	1,299	1,317	1,336	1,354	1,372	1,390	1,409	1,427	1,445	1,463	1,482
34,030	36,310	1,248	1,266	1,284	1,302	1,321	1,339	1,357	1,375	1,394	1,412	1,430	1,448
36,310	38,580	1,214	1,233	1,251	1,269	1,287	1,306	1,324	1,342	1,360	1,379	1,397	1,415
38,580	40,850	1,100	1,117	1,134	1,151	1,168	1,185	1,202	1,219	1,236	1,253	1,270	1,287
40,850	43,110	1,070	1,087	1,104	1,121	1,138	1,155	1,172	1,189	1,206	1,223	1,240	1,257
43,110	45,380	1,039	1,056	1,073	1,090	1,107	1,124	1,141	1,158	1,175	1,192	1,209	1,226
45,380	47,640	1,008	1,025	1,042	1,059	1,076	1,093	1,110	1,127	1,144	1,161	1,178	1,195
47,640	49,910	977	994	1,011	1,028	1,045	1,062	1,079	1,096	1,113	1,130	1,147	1,164
49,910	52,170	946	963	980	997	1,014	1,031	1,048	1,065	1,082	1,099	1,116	1,133
52,170	54,430	916	933	950	967	984	1,001	1,018	1,035	1,052	1,069	1,086	1,103
54,430	56,700	885	902	919	936	953	970	987	1,004	1,021	1,038	1,055	1,072
56,700	58,970	854	871	888	905	922	939	956	973	990	1,007	1,024	1,041
58,970	61,240	823	840	857	874	891	908	925	942	959	976	993	1,010
61,240	63,500	792	809	826	843	860	877	894	911	928	945	962	979
63,500	65,770	761	778	795	812	829	846	863	880	897	914	931	948
65,770	68,030	731	748	765	782	799	816	833	850	867	884	901	918
68,030	70,300	700	717	734	751	768	785	802	819	836	853	870	887
70,300	72,560	669	686	703	720	737	754	771	788	805	822	839	856
72,560	74,830	638	655	672	689	706	723	740	757	774	791	808	825
74,830	77,100	607	624	641	658	675	692	709	726	743	760	777	794
77,100	79,370	577	594	611	628	645	662	679	696	713	730	747	764
79,370	81,640	506	521	537	553	569	584	600	616	632	647	663	679
81,640	83,900	477	493	508	524	540	556	571	587	603	619	634	650
83,900	86,170	448	464	480	496	511	527	543	559	574	590	606	622
86,170	88,440	420	436	451	467	483	499	514	530	546	562	577	593
88,440	90,710	391	407	423	438	454	470	486	501	517	533	549	564
90,710	92,980	305	321	336	352	368	384	399	415	431	447	462	478
92,980	95,240	275	291	306	322	338	354	369	385	401	417	432	448
95,240	97,510	245	261	276	292	308	324	339	355	371	387	402	418
97,510	99,780	215	231	246	262	278	294	309	325	341	357	372	388
99,780	102,050	185	201	216	232	248	264	279	295	311	327	342	358
102,050	104,330	90	105	121	137	153	168	184	200	216	231	247	263
104,330	106,580	58	74	90	106	121	137	153	169	184	200	216	232
106,580	108,860	27	43	58	74	90	106	121	137	153	169	184	200
108,860	111,130	0	11	27	43	58	74	90	106	121	137	153	169
111,130	113,400	0	0	0	11	27	43	58	74	90	106	121	137
113,400	115,670	0	0	0	0	0	0	0	0	0	2	18	34
115,670	117,930	0	0	0	0	0	0	0	0	0	0	0	1
117,930	120,200	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
		but less than:											
		2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000
at least	but less than	your homestead credit refund is:											
0	2,260	2,377	2,399	2,421	2,443	2,465	2,487	2,509	2,531	2,553	2,575	2,597	2,619
2,260	4,500	2,354	2,376	2,398	2,420	2,442	2,464	2,486	2,508	2,530	2,552	2,574	2,596
4,500	6,810	2,327	2,349	2,371	2,393	2,415	2,437	2,459	2,481	2,503	2,525	2,547	2,569
6,810	9,090	2,166	2,186	2,207	2,228	2,249	2,269	2,290	2,311	2,332	2,352	2,373	2,394
9,090	11,340	2,133	2,153	2,174	2,195	2,216	2,236	2,257	2,278	2,299	2,319	2,340	2,361
11,340	13,610	2,096	2,117	2,138	2,158	2,179	2,200	2,221	2,241	2,262	2,283	2,304	2,324
13,610	15,880	2,068	2,089	2,109	2,130	2,151	2,172	2,192	2,213	2,234	2,255	2,275	2,296
15,880	18,130	2,026	2,046	2,067	2,088	2,109	2,129	2,150	2,171	2,192	2,212	2,233	2,254
18,130	20,420	1,979	2,000	2,021	2,042	2,062	2,083	2,104	2,125	2,145	2,166	2,187	2,208
20,420	22,680	1,929	1,950	1,971	1,992	2,012	2,033	2,054	2,075	2,095	2,116	2,137	2,158
22,680	24,930	1,763	1,782	1,802	1,821	1,841	1,860	1,880	1,899	1,919	1,938	1,958	1,977
24,930	27,210	1,709	1,729	1,748	1,768	1,787	1,807	1,826	1,846	1,865	1,885	1,904	1,924
27,210	29,500	1,673	1,693	1,712	1,732	1,751	1,771	1,790	1,810	1,829	1,849	1,868	1,888
29,500	31,770	1,638	1,657	1,677	1,696	1,716	1,735	1,755	1,774	1,794	1,813	1,833	1,852
31,770	34,030	1,500	1,518	1,536	1,555	1,573	1,591	1,609	1,628	1,646	1,664	1,682	1,701
34,030	36,310	1,467	1,485	1,503	1,521	1,540	1,558	1,576	1,594	1,613	1,631	1,649	1,667
36,310	38,580	1,433	1,452	1,470	1,488	1,506	1,525	1,543	1,561	1,579	1,598	1,616	1,634
38,580	40,850	1,304	1,321	1,338	1,355	1,372	1,389	1,406	1,423	1,440	1,457	1,474	1,491
40,850	43,110	1,274	1,291	1,308	1,325	1,342	1,359	1,376	1,393	1,410	1,427	1,444	1,461
43,110	45,380	1,243	1,260	1,277	1,294	1,311	1,328	1,345	1,362	1,379	1,396	1,413	1,430
45,380	47,640	1,212	1,229	1,246	1,263	1,280	1,297	1,314	1,331	1,348	1,365	1,382	1,399
47,640	49,910	1,181	1,198	1,215	1,232	1,249	1,266	1,283	1,300	1,317	1,334	1,351	1,368
49,910	52,170	1,150	1,167	1,184	1,201	1,218	1,235	1,252	1,269	1,286	1,303	1,320	1,337
52,170	54,430	1,120	1,137	1,154	1,171	1,188	1,205	1,222	1,239	1,256	1,273	1,290	1,307
54,430	56,700	1,089	1,106	1,123	1,140	1,157	1,174	1,191	1,208	1,225	1,242	1,259	1,276
56,700	58,970	1,058	1,075	1,092	1,109	1,126	1,143	1,160	1,177	1,194	1,211	1,228	1,245
58,970	61,240	1,027	1,044	1,061	1,078	1,095	1,112	1,129	1,146	1,163	1,180	1,197	1,214
61,240	63,500	996	1,013	1,030	1,047	1,064	1,081	1,098	1,115	1,132	1,149	1,166	1,183
63,500	65,770	965	982	999	1,016	1,033	1,050	1,067	1,084	1,101	1,118	1,135	1,152
65,770	68,030	935	952	969	986	1,003	1,020	1,037	1,054	1,071	1,088	1,105	1,122
68,030	70,300	904	921	938	955	972	989	1,006	1,023	1,040	1,057	1,074	1,091
70,300	72,560	873	890	907	924	941	958	975	992	1,009	1,026	1,043	1,060
72,560	74,830	842	859	876	893	910	927	944	961	978	995	1,012	1,029
74,830	77,100	811	828	845	862	879	896	913	930	947	964	981	998
77,100	79,370	781	798	815	832	849	866	883	900	917	934	951	968
79,370	81,640	695	710	726	742	758	773	789	805	821	836	852	868
81,640	83,900	666	682	697	713	729	745	760	776	792	808	823	839
83,900	86,170	637	653	669	685	700	716	732	748	763	779	795	811
86,170	88,440	609	625	640	656	672	688	703	719	735	751	766	782
88,440	90,710	580	596	612	627	643	659	675	690	706	722	738	753
90,710	92,980	494	510	525	541	557	573	588	604	620	636	651	667
92,980	95,240	464	480	495	511	527	543	558	574	590	606	621	637
95,240	97,510	434	450	465	481	497	513	528	544	560	576	591	607
97,510	99,780	404	420	435	451	467	483	498	514	530	546	561	577
99,780	102,050	374	390	405	421	437	453	468	484	500	516	531	547
102,050	104,330	279	294	310	326	342	357	373	389	405	420	436	452
104,330	106,580	247	263	279	295	310	326	342	358	373	389	405	421
106,580	108,860	216	232	247	263	279	295	310	326	342	358	373	389
108,860	111,130	184	200	216	232	247	263	279	295	310	326	342	358
111,130	113,400	153	169	184	200	216	232	247	263	279	295	310	326
113,400	115,670	49	65	81	97	112	128	144	160	175	191	207	223
115,670	117,930	16	32	48	64	79	95	111	127	142	158	174	190
117,930	120,200	0	0	15	31	47	62	78	94	110	125	141	157
120,200	122,470	0	0	0	0	14	29	45	61	77	92	108	124
122,470	124,740	0	0	0	0	0	0	12	28	44	60	75	91
124,740	127,010	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:											
		3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275
		but less than:											
		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	2,260	2,641	2,663	2,685	2,707	2,729	2,751	2,773	2,795	2,817	2,839	2,861	2,883
2,260	4,500	2,618	2,640	2,662	2,684	2,706	2,728	2,750	2,772	2,794	2,816	2,838	2,860
4,500	6,810	2,591	2,613	2,635	2,657	2,679	2,701	2,723	2,745	2,767	2,789	2,811	2,833
6,810	9,090	2,415	2,435	2,456	2,477	2,498	2,518	2,539	2,560	2,581	2,601	2,622	2,643
9,090	11,340	2,382	2,402	2,423	2,444	2,465	2,485	2,506	2,527	2,548	2,568	2,589	2,610
11,340	13,610	2,345	2,366	2,387	2,407	2,428	2,449	2,470	2,490	2,511	2,532	2,553	2,573
13,610	15,880	2,317	2,338	2,358	2,379	2,400	2,421	2,441	2,462	2,483	2,504	2,524	2,545
15,880	18,130	2,275	2,295	2,316	2,337	2,358	2,378	2,399	2,420	2,441	2,461	2,482	2,503
18,130	20,420	2,228	2,249	2,270	2,291	2,311	2,332	2,353	2,374	2,394	2,415	2,436	2,457
20,420	22,680	2,178	2,199	2,220	2,241	2,261	2,282	2,303	2,324	2,344	2,365	2,386	2,407
22,680	24,930	1,997	2,016	2,036	2,055	2,075	2,094	2,114	2,133	2,153	2,172	2,192	2,211
24,930	27,210	1,943	1,963	1,982	2,002	2,021	2,041	2,060	2,080	2,099	2,119	2,138	2,158
27,210	29,500	1,907	1,927	1,946	1,966	1,985	2,005	2,024	2,044	2,063	2,083	2,102	2,122
29,500	31,770	1,872	1,891	1,911	1,930	1,950	1,969	1,989	2,008	2,028	2,047	2,067	2,086
31,770	34,030	1,719	1,737	1,755	1,774	1,792	1,810	1,828	1,847	1,865	1,883	1,901	1,920
34,030	36,310	1,686	1,704	1,722	1,740	1,759	1,777	1,795	1,813	1,832	1,850	1,868	1,886
36,310	38,580	1,652	1,671	1,689	1,707	1,725	1,744	1,762	1,780	1,798	1,817	1,835	1,853
38,580	40,850	1,508	1,525	1,542	1,559	1,576	1,593	1,610	1,627	1,644	1,661	1,678	1,695
40,850	43,110	1,478	1,495	1,512	1,529	1,546	1,563	1,580	1,597	1,614	1,631	1,648	1,665
43,110	45,380	1,447	1,464	1,481	1,498	1,515	1,532	1,549	1,566	1,583	1,600	1,617	1,634
45,380	47,640	1,416	1,433	1,450	1,467	1,484	1,501	1,518	1,535	1,552	1,569	1,586	1,603
47,640	49,910	1,385	1,402	1,419	1,436	1,453	1,470	1,487	1,504	1,521	1,538	1,555	1,572
49,910	52,170	1,354	1,371	1,388	1,405	1,422	1,439	1,456	1,473	1,490	1,507	1,524	1,541
52,170	54,430	1,324	1,341	1,358	1,375	1,392	1,409	1,426	1,443	1,460	1,477	1,494	1,511
54,430	56,700	1,293	1,310	1,327	1,344	1,361	1,378	1,395	1,412	1,429	1,446	1,463	1,480
56,700	58,970	1,262	1,279	1,296	1,313	1,330	1,347	1,364	1,381	1,398	1,415	1,432	1,449
58,970	61,240	1,231	1,248	1,265	1,282	1,299	1,316	1,333	1,350	1,367	1,384	1,401	1,418
61,240	63,500	1,200	1,217	1,234	1,251	1,268	1,285	1,302	1,319	1,336	1,353	1,370	1,387
63,500	65,770	1,169	1,186	1,203	1,220	1,237	1,254	1,271	1,288	1,305	1,322	1,339	1,356
65,770	68,030	1,139	1,156	1,173	1,190	1,207	1,224	1,241	1,258	1,275	1,292	1,309	1,326
68,030	70,300	1,108	1,125	1,142	1,159	1,176	1,193	1,210	1,227	1,244	1,261	1,278	1,295
70,300	72,560	1,077	1,094	1,111	1,128	1,145	1,162	1,179	1,196	1,213	1,230	1,247	1,264
72,560	74,830	1,046	1,063	1,080	1,097	1,114	1,131	1,148	1,165	1,182	1,199	1,216	1,233
74,830	77,100	1,015	1,032	1,049	1,066	1,083	1,100	1,117	1,134	1,151	1,168	1,185	1,202
77,100	79,370	985	1,002	1,019	1,036	1,053	1,070	1,087	1,104	1,121	1,138	1,155	1,172
79,370	81,640	884	899	915	931	947	962	978	994	1,010	1,025	1,041	1,057
81,640	83,900	855	871	886	902	918	934	949	965	981	997	1,012	1,028
83,900	86,170	826	842	858	874	889	905	921	937	952	968	984	1,000
86,170	88,440	798	814	829	845	861	877	892	908	924	940	955	971
88,440	90,710	769	785	801	816	832	848	864	879	895	911	927	942
90,710	92,980	683	699	714	730	746	762	777	793	809	825	840	856
92,980	95,240	653	669	684	700	716	732	747	763	779	795	810	826
95,240	97,510	623	639	654	670	686	702	717	733	749	765	780	796
97,510	99,780	593	609	624	640	656	672	687	703	719	735	750	766
99,780	102,050	563	579	594	610	626	642	657	673	689	705	720	736
102,050	104,330	468	483	499	515	531	546	562	578	594	609	625	641
104,330	106,580	436	452	468	484	499	515	531	547	562	578	594	610
106,580	108,860	405	421	436	452	468	484	499	515	531	547	562	578
108,860	111,130	373	389	405	421	436	452	468	484	499	515	531	547
111,130	113,400	342	358	373	389	405	421	436	452	468	484	499	515
113,400	115,670	238	254	270	286	301	317	333	349	364	380	396	412
115,670	117,930	205	221	237	253	268	284	300	316	331	347	363	379
117,930	120,200	173	188	204	220	236	251	267	283	299	314	330	346
120,200	122,470	140	155	171	187	203	218	234	250	266	281	297	313
122,470	124,740	107	123	138	154	170	186	201	217	233	249	264	280
124,740	127,010	0	10	24	39	53	68	82	97	111	126	140	155
127,010	129,280	0	0	0	7	21	36	50	65	79	94	108	123
129,280	131,550	0	0	0	0	0	4	19	33	48	62	77	91
131,550	133,830	0	0	0	0	0	0	0	0	0	0	0	0

Homestead Credit Refund Table

If line 13 is:		and line 16 is at least:								
		3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
		but less than:								
		3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500	& up
at least	but less than	your homestead credit refund is:								
0	2,260	2,905	2,927	2,949	2,971	2,993	3,015	3,037	3,059	*
2,260	4,500	2,882	2,904	2,926	2,948	2,970	2,992	3,014	3,036	*
4,500	6,810	2,855	2,877	2,899	2,921	2,943	2,965	2,987	3,009	*
6,810	9,090	2,664	2,684	2,705	2,726	2,747	2,767	2,788	2,809	*
9,090	11,340	2,631	2,651	2,672	2,693	2,714	2,734	2,755	2,776	*
11,340	13,610	2,594	2,615	2,636	2,656	2,677	2,698	2,719	2,739	*
13,610	15,880	2,566	2,587	2,607	2,628	2,649	2,670	2,690	2,711	*
15,880	18,130	2,524	2,544	2,565	2,586	2,607	2,627	2,648	2,669	*
18,130	20,420	2,477	2,498	2,519	2,540	2,560	2,581	2,602	2,623	*
20,420	22,680	2,427	2,448	2,469	2,490	2,510	2,531	2,552	2,573	*
22,680	24,930	2,231	2,250	2,270	2,289	2,309	2,328	2,348	2,367	*
24,930	27,210	2,177	2,197	2,216	2,236	2,255	2,275	2,294	2,314	*
27,210	29,500	2,141	2,161	2,180	2,200	2,219	2,239	2,258	2,278	*
29,500	31,770	2,106	2,125	2,145	2,164	2,184	2,203	2,223	2,242	*
31,770	34,030	1,938	1,956	1,974	1,993	2,011	2,029	2,047	2,066	*
34,030	36,310	1,905	1,923	1,941	1,959	1,978	1,996	2,014	2,032	*
36,310	38,580	1,871	1,890	1,908	1,926	1,944	1,963	1,981	1,999	*
38,580	40,850	1,712	1,729	1,746	1,763	1,780	1,797	1,814	1,831	*
40,850	43,110	1,682	1,699	1,716	1,733	1,750	1,767	1,784	1,801	*
43,110	45,380	1,651	1,668	1,685	1,702	1,719	1,736	1,753	1,770	*
45,380	47,640	1,620	1,637	1,654	1,671	1,688	1,705	1,722	1,739	*
47,640	49,910	1,589	1,606	1,623	1,640	1,657	1,674	1,691	1,708	*
49,910	52,170	1,558	1,575	1,592	1,609	1,626	1,643	1,660	1,677	*
52,170	54,430	1,528	1,545	1,562	1,579	1,596	1,613	1,630	1,647	*
54,430	56,700	1,497	1,514	1,531	1,548	1,565	1,582	1,599	1,616	*
56,700	58,970	1,466	1,483	1,500	1,517	1,534	1,551	1,568	1,585	*
58,970	61,240	1,435	1,452	1,469	1,486	1,503	1,520	1,537	1,554	*
61,240	63,500	1,404	1,421	1,438	1,455	1,472	1,489	1,506	1,523	*
63,500	65,770	1,373	1,390	1,407	1,424	1,441	1,458	1,475	1,492	*
65,770	68,030	1,343	1,360	1,377	1,394	1,411	1,428	1,445	1,462	*
68,030	70,300	1,312	1,329	1,346	1,363	1,380	1,397	1,414	1,431	*
70,300	72,560	1,281	1,298	1,315	1,332	1,349	1,366	1,383	1,400	*
72,560	74,830	1,250	1,267	1,284	1,301	1,318	1,335	1,352	1,369	*
74,830	77,100	1,219	1,236	1,253	1,270	1,287	1,304	1,321	1,338	*
77,100	79,370	1,189	1,206	1,223	1,240	1,257	1,274	1,291	1,308	*
79,370	81,640	1,073	1,088	1,104	1,120	1,136	1,151	1,167	1,183	*
81,640	83,900	1,044	1,060	1,075	1,091	1,107	1,123	1,138	1,154	*
83,900	86,170	1,015	1,031	1,047	1,063	1,078	1,094	1,110	1,126	*
86,170	88,440	987	1,003	1,018	1,034	1,050	1,066	1,081	1,097	*
88,440	90,710	958	974	990	1,005	1,021	1,037	1,053	1,068	*
90,710	92,980	872	888	903	919	935	951	966	982	*
92,980	95,240	842	858	873	889	905	921	936	952	*
95,240	97,510	812	828	843	859	875	891	906	922	*
97,510	99,780	782	798	813	829	845	861	876	892	*
99,780	102,050	752	768	783	799	815	831	846	862	*
102,050	104,330	657	672	688	704	720	735	751	767	*
104,330	106,580	625	641	657	673	688	704	720	736	*
106,580	108,860	594	610	625	641	657	673	688	704	*
108,860	111,130	562	578	594	610	625	641	657	673	*
111,130	113,400	531	547	562	578	594	610	625	641	*
113,400	115,670	427	443	459	475	490	506	522	538	*
115,670	117,930	394	410	426	442	457	473	489	505	*
117,930	120,200	362	377	393	409	425	440	456	472	*
120,200	122,470	329	344	360	376	392	407	423	439	*
122,470	124,740	296	312	327	343	359	375	390	406	*
124,740	127,010	169	184	198	213	227	242	256	271	*
127,010	129,280	137	152	166	181	195	210	224	239	*
129,280	131,550	106	120	135	149	164	178	193	207	*
131,550	133,830	0	12	26	41	55	70	84	99	*
133,830	136,110	0	0	0	8	22	37	51	66	*
136,110	138,860	0	0	0	0	0	0	13	27	*
138,860	141,610	0	0	0	0	0	0	0	0	*
141,610	143,450	0	0	0	0	0	0	0	0	*
143,450	145,270	0	0	0	0	0	0	0	0	*
145,270	147,110	0	0	0	0	0	0	0	0	*
147,110	& over	0	0	0	0	0	0	0	0	0

*** Use the Refund Worksheet to the right.**

Refund Worksheet

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

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

Table for Worksheet

If step 2 is at least:	but less than:	Enter on:		
		step 3	step 6	step 8
0	2,260	0.010	0.88	3,600
2,260	4,500	0.011	0.88	3,600
4,500	6,810	0.012	0.88	3,600
6,810	9,090	0.013	0.83	3,600
9,090	11,340	0.014	0.83	3,600
11,340	15,880	0.015	0.83	3,600
15,880	18,130	0.016	0.83	3,600
18,130	20,420	0.017	0.83	3,600
20,420	22,680	0.018	0.83	3,600
22,680	24,930	0.019	0.78	3,600
24,930	31,770	0.020	0.78	3,600
31,770	38,580	0.020	0.73	3,600
38,580	54,430	0.020	0.68	3,600
54,430	79,370	0.020	0.68	2,910
79,370	90,710	0.020	0.63	2,550
90,710	102,050	0.021	0.63	2,110
102,050	113,400	0.022	0.63	1,890
113,400	124,740	0.023	0.63	1,650
124,740	131,550	0.024	0.58	1,390
131,550	136,110	0.025	0.58	1,160
136,110	141,610	0.025	0.53	950
141,610	147,110	0.025	0.53	710
147,110	& up	Not eligible		

Questions?

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

Need forms?

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

This information is available in alternate formats.

Minnesota Department of Revenue
Mail Station 0020, St. Paul, Minnesota 55146-0020

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