



# 2023 Form M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund

Your First Name and Initial _____	Last Name _____	Your Social Security Number _____	Your Date of Birth (MM/DD/YYYY) _____
If a Joint Return, Spouse's First Name and Initial _____	Spouse's Last Name _____	Spouse's Social Security Number _____	Spouse's Date of Birth _____
Current Home Address _____	Check if Address is:		<input type="checkbox"/> New <input type="checkbox"/> Foreign
City _____	State _____	ZIP Code _____	
<b>Check all that apply:</b> <input type="checkbox"/> Renter <input type="checkbox"/> Homeowner <input type="checkbox"/> Nursing Home or Adult Foster Care Resident <input type="checkbox"/> Mobile Home Owner			

**State Elections Campaign Fund:** To grant \$5 to this fund, enter the code for the party of your choice. It will help candidates for state offices pay campaign expenses. This will not increase your tax or reduce your refund.

Your Code	Spouse's Code	<b>Political Party Code Numbers:</b>	Republican . . . . . 11	Grassroots/Legalize Cannabis 14	Legal Marijuana Now . . . . . 17
			Democratic/Farmer-Labor . . . 12	Libertarian . . . . . 16	General Campaign Fund . . . . 99

- 1 **Federal adjusted gross income** (from Line 1 of Form M1, see instructions if you did not file Form M1) . . . . . 1 ■ \_\_\_\_\_
  - 2 **Nontaxable Social Security** and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions) . . . . . 2 ■ \_\_\_\_\_
  - 3 Deduction for contributions to a qualified retirement plan (add lines 16 and 20 of federal Schedule 1) Also see line 9 of this Form M1PR. . . . . 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, Additions to Income . . . . . 5 ■ \_\_\_\_\_
  - 6 Add lines 1 through 5 (if you are a renter and this line is less than the rent you paid, enclose an explanation) . . 6 \_\_\_\_\_
  - 7 Subtraction for 65 or older (born before January 2, 1959) or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$4,800: . . . . . 7 ■ \_\_\_\_\_  
**Check the box if you or your spouse are:**  (A) 65 or Older  (B) Disabled
  - 8 Dependent Subtraction: Enter your subtraction for dependents (use worksheet in instructions) . . . . . 8 ■ \_\_\_\_\_  
 Number of dependents: \_\_\_\_\_ Names and Social Security numbers: \_\_\_\_\_
  - 9 Retirement Account Subtraction (see instructions) . . . . . 9 ■ \_\_\_\_\_
  - 10 Total other subtractions (see instructions) . . . . . 10 ■ \_\_\_\_\_  
 Subtraction type \_\_\_\_\_
  - 11 This line intentionally left blank. . . . . 11 ■ \_\_\_\_\_
  - 12 Add lines 7 through 11 . . . . . 12 \_\_\_\_\_
  - 13 Subtract line 12 from line 6 . . . . . 13 \_\_\_\_\_
  - 14 Co-occupant Income (from line 13 of Worksheet 5 - Co-occupant Income. If negative, enter as a negative). . . 14 ■ \_\_\_\_\_
  - 15 Add line 14 to line 13 . . . . . 15 \_\_\_\_\_
- Homeowners — Do not complete lines 16-18. Continue to next section.**
- 16 Enter total rent from Certificates of Rent Paid (CRPs) (you must enclose your CRPs) . . . . . 16 ■ \_\_\_\_\_
  - 17 Multiply line 16 by 17% (.17) . . . . . 17 \_\_\_\_\_
  - 18 **Renter's Refund.** Using the amount from line 13 and line 17, find the amount to enter here from the renters refund table in the instructions. **You must continue with lines 23-25 on the next page.** . . . . . 18 \_\_\_\_\_



Homeowners

Property ID Number \_\_\_\_\_ County where property is located \_\_\_\_\_

- 19 Property tax from line 1 of Statement of Property Taxes Payable in 2024
20 If claiming the special refund, enter amount from line 38 of Schedule 1 below
21 Subtract line 20 from line 19
22 Homestead Credit Refund: Using the amounts from line 15 and line 21
23 Add lines 18, 20, and 22
24 Nongame Wildlife Fund contribution
25 Your Refund. Subtract line 24 from line 23.

Schedule 1 - Special Refund

To qualify, you must have owned and lived in this homestead both on January 2, 2023, and on January 2, 2024. If you qualify, see the instructions.

- 26 Line 1 of Statement of Property Taxes Payable in 2024. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 27 and 28 and enter this amount on line 29
27 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
28 Multiply line 26 by the percentage on line 27
29 If you did not have new improvements or expired exclusions, enter the amount from line 26. If you had new improvements or expired exclusions, subtract line 28 from line 26.
30 From your Statement of Property Taxes Payable in 2024, enter the amount from line 2 (2023 column). If there is no amount on line 2, see instructions.
31 Special refund (not your regular refund) from line 20 of your 2022 Form M1PR
32 Subtract line 31 from line 30
33 Subtract line 32 from line 29
34 Amount from Line 32 X 12% (.12)
35 Amount from line 34 or \$100, whichever is greater.
36 Subtract line 35 from line 33
37 Multiply line 36 by 60% (.60)
38 Special Refund. Amount from line 37 or \$1,000, whichever is less. Enter the amount here and on line 20 of this Form M1PR.

39 Direct deposit of your refund (you must use an account not associated with a foreign bank):

Checking Savings

Routing Number

Account Number

Taxpayer: I declare that this return is correct and complete to the best of my knowledge and belief.

Your Signature

Spouse's Signature (If Filing Jointly)

Date (MM/DD/YYYY)

Daytime Phone

Paid Preparer's Signature

Date (MM/DD/YYYY)

PTIN or VITA/TCE # (required)

Preparer's Daytime Phone

I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

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

Renters — Include your 2023 CRP(s).

