

2004

Minnesota Property Tax Refund

Forms and Instructions

Inside this booklet

- **Form M1PR**
Minnesota property tax
refund return

To check on the status of your return:

- go to www.taxes.state.mn.us, or
- call 651-296-4444

Need forms?

- Go to www.taxes.state.mn.us, or
- Call anytime day or night
651-296-4444
Minnesota Relay 711 (TTY)

File by August 15, 2005.

You can expect to receive your refund:

- **Renters and mobile home owners:** by mid-August for properly completed returns filed by June 15 or 60 days after you file, whichever is later.
- **Homeowners:** by the end of September for properly completed returns filed by August 1 or 60 days after you file, whichever is later.

What's new?

Federal changes not adopted by Minnesota

Minnesota did not adopt the federal changes enacted after June 15, 2003, which include the Military Family Relief Act of 2003, the Working Families Tax Relief Act of 2004, and legislation creating the health savings account deduction. Any income exclusions or deductions you may have been allowed under these federal laws do not apply when determining your federal adjusted gross income for Minnesota purposes.

If you filed a Minnesota income tax return, Form M1, use information from your Schedule M1NC, *Federal Adjustments*. If you didn't file Form M1, you must complete Schedule M1NC before you can complete M1PR if you:

- claimed the educator expenses, health savings account, clean-fuel vehicle or an affected Archer MSA deduction on your federal return, or
- were allowed a federal exclusion or deduction under the Military Family Tax Relief Act of 2003, such as:
 - deducting travel expenses while a member of the Reserves or National Guard,
 - receiving a federal death beneficiary payment as an eligible survivor of a deceased member of the military,
 - receiving payments due to the realignment or closure of a military base, or
 - excluding a gain on the sale of your residence for federal purposes (applies only to members of the military who did not live in the home for at least two years during the five-year period ending on the date of sale).

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Eligibility requirements

You may be eligible for a property tax refund based on your household income and the property taxes paid on your principal place of residence. Generally, household income is your federal adjusted gross income plus most nontaxable income, minus a subtraction if you have dependents or if you or your spouse are age 65 or older or disabled.

To qualify:

- as a **renter**, your total household income for 2004 must be less than \$45,970.
- as a **homeowner**, you may be eligible for one or both of the following refunds, if you owned and lived in your home on January 2, 2005. To qualify for the:
 - **regular property tax refund**, your total household income for 2004 must be less than \$85,210.
 - **special property tax refund**, you must have owned and lived in your home both on January 2, 2004, and on January 2, 2005; your net property tax on your homestead must have increased by more than 12 percent from 2004 to 2005; and the increase must be at least \$100. There is no income limit for the special property tax refund. For more information, see page 11.

If you meet the above qualifications as a renter or homeowner, read the list of other requirements below to determine if you still qualify. If you do not qualify, there is no need for you to complete Form M1PR.

Other requirements include:

• You must have been either a full- or part-year resident of Minnesota during 2004.

If you are a renter and a permanent resident of another state, but are considered to be a resident of Minnesota for income tax purposes because you lived in Minnesota more than 183 days, you may apply for this refund. Full-year residents of Wisconsin, Michigan and North Dakota cannot apply for the refund.

• You **cannot** be a dependent. You are a dependent if you:

- could be claimed as a dependent on someone else's 2004 federal income tax return, or
- have gross income of less than \$3,100 and someone provides more than 50 percent of your support, or
- are younger than age 19 as of December 31, 2004, and receive at least 50 percent of your support from your parents, or
- are a full-time student, younger than age 24 as of December 31, 2004, and receive more than 50 percent of your support from your parents.

Additionally, you cannot claim a refund if you are a nonresident alien living in Minnesota and receive more than 50 percent of your support from a relative.

• If you are a homeowner or mobile home owner:

- your property must be classified as your homestead, or you must have applied for homestead classification and had it approved, and
- you must have paid or made arrangements to pay any delinquent property taxes on your home.

• If you are a renter, you must have lived in a building in which the owner:

- was assessed property taxes, or
- paid a portion of the rent receipts in place of property tax, or
- made payments to a local government in lieu of property taxes.

If you are not sure whether property taxes were assessed on the building, check with your building owner.

Relative homesteads do not qualify

Minnesota law allows homestead status for a home occupied by a relative of the owner, if certain qualifications are met. However, neither the owner of the property nor the relative may claim the property tax refund or the special refund if the property qualifies as a homestead under this law.

Completing your Form M1PR

Form M1PR is scannable

The Department of Revenue uses scanning equipment to capture the information from paper property tax refund returns. It is important that you follow the instructions below so that your return is processed quickly and accurately.

- **Use black ink or dark pencil** to enter the numbers inside the boxes. **Do not highlight numbers**, as this prevents the equipment from reading the numbers.
- **Please print and use CAPITAL LETTERS** when entering your name, your spouse's name and current address. Capital letters are easier to recognize.

- **Print your numbers like this:**

1 2 3 4 5 6 7 8 9 0

Note: Do not put a slash through the "0" (Ø) or "7" (7); it may be read as an "8."

- **Use whole dollars.** You must round the dollar amounts on your Form M1PR and schedules to the nearest dollar. Drop amounts less than 50 cents and increase amounts that are 50 cents or more to the next dollar. For example: 129.49 becomes 129, and 129.50 becomes 130.
- **Leave lines blank** if they do not apply to you or if the amount is zero. Leave unused boxes blank.
- **Mark an X in an oval box like this:** ☒
- **Reporting a negative amount on line 1.** If your federal adjusted gross income on line 1 is a negative amount (losses), be sure to mark an X in the oval box provided on the line (see example below). Failure to do so will result in the loss being read by our processing equipment as a positive amount. **Do not** use parentheses or a minus sign to indicate a negative amount.

▼ If a negative number, mark an X in oval box.

☒ 000,12,345.00

- **Do not write extra numbers, symbols or notes** on your return, such as cents, dashes, decimal points or dollar signs. Enclose any explanations on a separate sheet, unless you are instructed to write explanations on your return.

- **Do not staple enclosures.** When you file your Form M1PR, do not staple or tape enclosures to your return. If you want to ensure that your papers stay together, use a paperclip.

M1PR MINNESOTA REVENUE Property Tax Refund 2004 200421

Please print and leave unused boxes blank. **DO NOT USE STAPLES** on anything you submit.

Personal Information: Your first name and initial, Last name, If a joint return, spouse's first name and initial, Last name, Spouse's Social Security number, Current home address (street, apartment number, route), Your date of birth (mm/dd/yyyy), City, State, Zip code, Spouse's date of birth.

Status: Mark an X in the oval boxes that apply: ☐ Renter ☐ Homeowner ☐ Nursing home or adult foster care resident ☐ Mobile home owner

State Elections Campaign Fund: If you did not designate on your 2004 state income tax return, and you want \$5 to go to help candidates for state offices pay campaign expenses, you may each enter the code number for the party of your choice. This will not reduce your refund.

Political party and code number: Republican 11, Independence 14, Democratic Farmer-Labor 12, Green 13, Fund 15

Income and Deductions: 1 Federal adjusted gross income (from line 36 of federal Form 1040, line 21 of Form 1040A, line 4 of Form 1040EZ, or line 1 of telefile tax record) 1, 2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions on page 8) 2, 3 Deduction for payments made to an IRA, Keogh, Simplified Employee Pension (SEP) or SIMPLE plan (add lines 25 and 32 of federal Form 1040 or from line 17 of Form 1040A) 3, 4 Total welfare received, including MFP (Minnesota Family Investment Program), MSA (Minnesota Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance) and GRI (Group Residential Housing) 4, 5 Additional nontaxable income—such as workers' compensation or contributions to a 401(k) plan—you must include (see instructions, page 8). Enter the type(s) of income below: 5, 6 Add lines 1 through 5. If the result is less than the rent you paid, enclose an explanation 6, 7 Determine subtraction amount from page 9 of the instructions: From the worksheet in the instructions, enter number of dependents from step D: Mark an X if you or your spouse are: 65 or older or disabled. Enter the name and Social Security number of each dependent below: 7, 8 Total household income. Subtract line 7 from line 6 (if result is zero or less, leave blank). See instructions, page 9, for income limits 8, 9 Renters: Line 3 of your 2004 Certificate(s) of Rent Paid (CRP). Continue with line 10; this amount is not your refund (enclose your CRPs) 9, 10 Renters: Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table on pages 12-16 of the instructions 10, 11 Homeowners: Line 1 of Statement of Property Taxes Payable in 2005 (enclose a copy) 11, 12 Homeowners: Special property tax refund from line 31 of Schedule 1 (see instructions) 12, 13 Homeowners: Subtract line 12 from line 11 (if result is zero or less, leave blank) 13, 14 Homeowners: Using the amounts on line 8 and line 13, find the amount to enter here from the homeowners refund table on pages 17-22 of the instructions 14, 15 Total. Add lines 10, 12 and 14 15, 16 Nongame Wildlife Fund contribution. Your refund will be reduced by this amount 16, 17 PROPERTY TAX REFUND. Subtract line 16 from line 15 17, 18 For direct deposit of your refund, enter: Account type: ☐ Checking ☐ Savings. Routing number, Account number. You must sign the second page.

Avoid common errors

Use this checklist to help ensure that your Form M1PR is processed timely and accurately and to avoid adjustments later.

All applicants—

- ☐ You cannot be a dependent.
- ☐ If you were married and lived together for the entire year, you must apply for one refund together and include both incomes for the year.
- ☐ In most cases, line 1 of Form M1PR should equal your federal adjusted gross income as shown on your federal return. If line 1 of your Form M1PR does not equal the amount on your federal return, you must include an explanation.
- ☐ On line 7, do not include yourself or your spouse as a dependent.

Renters—

- ☐ If the rent you paid is greater than your income, you must enclose a statement explaining how your rent was paid.

Homeowners—

- ☐ Be sure to enclose the Statement of Property Taxes Payable in 2005, which you received in March or April of 2005 (or mid July 2005, if you are a mobile home owner). It is *not* the notice of proposed property taxes you received in November 2004.

Homeowners claiming the special refund

- ☐ If your Statement of Property Taxes Payable in 2005 has an amount for new improvements or expired exclusions, you must complete the worksheet on page 11.

General information

Information you will need

Renters: You must have a Form CRP, *Certificate of Rent Paid*, for each rental unit you lived in during 2004. Your landlord is required by law to give you a completed 2004 CRP no later than January 31, 2005. You will need the CRP to determine your refund, and you must include it with your completed Form M1PR.

If your landlord has not given you your CRP by February 15, 2005, ask your landlord for the form. If you still cannot get it, call the department at the number listed on the front of this booklet.

If you divorced or separated in 2004 and one person moved out and the other person remained in the same rental unit, the landlord may issue a single CRP to the person who remained in the unit. If both persons moved out of the unit, the landlord will issue the CRP to the first person who requests it. The other person cannot apply for a refund based on rent paid for that unit.

If you lived with a person other than your spouse, you must apply for separate refunds. Your landlord is required to give each of you a separate CRP and show on the CRPs that each of you paid an equal portion of the rent, regardless of the portion you actually paid or whose names are on the lease.

Homeowners and mobile home owners: You must have your Statement of Property Taxes Payable in 2005. The property tax statement you need is the one you receive in March or April of 2005 (or by mid July 2005, if you are a mobile home owner). It is *not* the notice of proposed taxes that you received in November 2004.

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2004, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2005. At the time you apply for homestead status, get a signed statement saying that your application has been approved. You must include this statement with your Form M1PR.

Delinquent taxes. If you owe delinquent property taxes on your home, you have until August 15, 2006, to pay or make arrangements to pay the taxes you owe and still be able to claim your refund. At the time you make arrangements to pay, get a receipt or a signed confession of judgment statement from your county auditor's or treasurer's office and include it with your Form M1PR.

File by August 15, 2005

Your Form M1PR should be received by the Department of Revenue by August 15, 2005. You will not receive a refund if your application is filed after August 15, 2006.

Sign your application

Be sure to sign your Form M1PR. If you are married and filing together, your spouse must also sign.



Enclosures

It is important that you make and save copies of all your forms, schedules and any required enclosures, including your CRP forms and/or property tax statement. You will be charged a fee to request copies of your return from the department.

If you are filing a paper return, be sure to photocopy on a full, 8½" x 11" sheet of white paper any enclosures that are smaller than three-fourths of a sheet of paper, such as a worksheet or property tax statement.

Place your CRPs and/or the copy of your property tax statement, worksheets (if you had to complete them) and any required enclosures behind your Form M1PR. **Do not staple.**

If any of the following conditions apply to you, the stated item is required to be included when you file:

All applicants:

- If line 1 of your Form M1PR does not equal the amount on your federal return, or if you include someone else's income (other than your spouse) in your total household income, include an explanation.
- If you rented out part of your home to others or you claimed depreciation for business use (or claimed a portion of your rent as a business expense), you must complete and include the worksheet from page 10.

Renters:

- If your income is less than the rent you paid, identify the source and amount of your funds used to pay your rent.
- If you are a part-year resident who rented during the year, include an explanation of how you determined your income.

Homeowners:

- If you are applying for the special property tax refund and your Statement of Property Taxes Payable in 2005 lists an

amount for new improvements and/or expired exclusions, you must complete and include the worksheet from page 11.

- If you reported no income on lines 1-6 of your Form M1PR, identify the source and amount of the funds used to pay your living expenses.
- If your property is not classified as homestead on your property tax statement, include a signed statement from your county assessor's office stating that your homestead application has been approved.
- If your property tax statement indicates you owe delinquent property taxes on your home, include a receipt or a signed confession of judgment statement from your county auditor's or treasurer's office.
- If you received from your county a recalculation of your prior year's taxes based on the current year's classification or configuration, include an explanation.

Where to send Form M1PR

Mail your Form M1PR and all required enclosures in the pre-addressed envelope included in this booklet. If you don't have a pre-addressed envelope, send your application to:

Minnesota Property Tax Refund
St. Paul, MN 55145-0020

When to expect your refund

If the department receives your properly completed return and all enclosures are correct and complete, you can expect your refund:

- **by mid-August if you are a renter or mobile home owner** and you file by June 15, or within 60 days after you file, whichever is later.
- **by the end of September if you are a homeowner** and you file by August 2, or within 60 days after you file, whichever is later.

If your return is incomplete or necessary information is not enclosed, your refund will be delayed or your return will be sent back to you.

It is very important that you notify the department if you move from the address given on your Form M1PR before you receive your refund. If your refund check is not cashed within two years from the date it was issued, you may lose your right to the refund.

Penalties

There are civil and criminal penalties for knowingly providing false information and for filing a fraudulent return.

Special situations

If a person died

Only a surviving spouse or dependent can file Form M1PR on behalf of a deceased person. No one else, including the personal representative of the estate, may file for the refund of the deceased person.

If a person who is entitled to a property tax refund died in 2004, that person's surviving spouse may apply for the refund in his or her own name using their income for the full year and the decedent's income up to the date of death.

If the person died in 2005, but before applying for the 2004 property tax refund, the surviving spouse must apply using both names on Form M1PR. Print "DECD" and the date of death after the decedent's last name. Be sure to enclose a copy of the death certificate.

If there is no surviving spouse, a dependent (as defined on page 2), may apply for the refund. The dependent must complete and enclose Form M23, *Claim for a Refund Due a Deceased Taxpayer*, and a copy of the death certificate with the Form M1PR.

If a person died after filing Form M1PR but prior to the check being issued, the refund can be paid only to the surviving spouse or a dependent. However, an uncashed check issued prior to death is considered part of the estate and can be paid to the personal representative.

Amend if your property tax or income changes

You must file Form M1PRX, *Amended Property Tax Refund*, if any of the following situations happen after you have filed your Form M1PR:

- your household income increases or decreases, or
- you receive a corrected CRP from your landlord or receive additional CRP forms, or
- you receive an abatement or a corrected statement from the county which changes your property taxes, or
- you find a mistake was made on your original Form M1PR.

You have three and one-half years from the due date of your original income tax return for the same year to file Form M1PRX.

If your refund is reduced as a result of the amended return, you must pay the difference to the department. You will have to 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 interest.

Completing the heading

Name and address section

Print the information in the name and address section using capital letters and black ink or dark pencil. Be sure to use your legal name; do not enter a nickname.

If your current address is a foreign address, be sure to mark an X in the oval box to the left of your address.

Enter your date of birth and your spouse's date of birth, if filing a joint return.

Married couples

If you were married and —

- lived with your spouse for the entire year, provide both of your names and Social Security numbers.
- lived apart from your spouse for all or part of the year and you are filing separate returns, do not include your spouse's name or Social Security number.
- one spouse lived in a nursing home and the other spouse lived elsewhere, you must file separate returns. Do not include your spouse's name or Social Security number.

If you married during the year and —

- you are filing separate returns, do not include your spouse's name or Social Security number.
- you are applying for a refund together, include both of your names and Social Security numbers.

If you divorced or separated during the year, you must file separate returns. Do not include your spouse's name or Social Security number.

Your refund check will be issued in the name(s) provided in the heading of your return.

Roommates and co-owners

Renters: If you lived with a person other than your spouse, each of you should have received a Form CRP from your landlord. You must apply for separate refunds. Do not include the other person's name or Social Security number.

Homeowners: If you and another person other than your spouse own and occupy your home (co-owners), only one of you may apply for the refund. The county will issue only one property tax statement and only one refund can be claimed per homestead. Enter only one of your names in the heading; however, you must include the income of the other owners while they lived in the home during the year.

State elections campaign fund

If you did not make a designation on your 2004 Minnesota income tax return, you may designate \$5 to go to help candidates for state offices pay campaign expenses. To designate, find the party of your choice in the list provided on your M1PR and enter the corresponding code number where indicated. If you choose the general campaign fund, the \$5 will be distributed among candidates of all major parties listed on the M1PR. If you are filing a joint return, your spouse may also designate a party.

Indicating a party **will not** reduce your refund.

Mark an X in the boxes that apply

- If you lived in a rental unit for any part of 2004, mark an X in the oval box for **renter**.
- If you owned and lived in your home on January 2, 2005, mark an X in the oval box for **homeowner**.
- If you rented during 2004 and then owned and lived in your home on January 2, 2005, mark an X in both the **renter** and **homeowner** oval boxes. You must follow the steps for both renters and homeowners.
- If you received a CRP from a nursing home, an adult foster care provider or an intermediate care or other health care facility, and:
 - part of your rent was paid by GAMC or Medicaid, mark an X in the oval box for **nursing home or adult foster care resident**.
 - you *did not* receive any benefits from GAMC, Medicaid, SSI, MSA or GRH, mark an X in the oval box for **renter**.
- If you owned and lived in your mobile home on January 2, 2005, and rented the property on which it is located, mark an X in the oval box for **mobile home owner**. Do not check the box for renter.
- If, on January 2, 2005, you owned both your mobile home and the property on which it is located, mark an X in the oval box for **homeowner**.

RENTERS—Special Instructions

RENTERS: Read the situations on this page that applied to you in 2004. You **must** follow these instructions to complete Form M1PR.

If you were married all year

—and lived together for the entire year, you must apply for one refund together. You cannot apply for separate refunds. Both of your names and Social Security numbers must be provided on one Form M1PR.

Include both incomes for the full year, but do not include the income of any other persons living with you.

If you were single all year

—use your income for the year, but do not include the income of any other person living with you.

Part-year residents

If you and/or your spouse were part-year residents, use only income received during the period you and/or your spouse lived in Minnesota. Include a note with your return explaining how you determined your income.

If you married during the year

—you have a choice: you and your spouse can apply for a refund together or apply for separate refunds.

If you apply together:

Include both of your incomes for the year. Add the amounts on line 3 of all the CRPs you and your spouse received and enter the total on line 9 of your Form M1PR. Write “married” and the date you were married on the dotted line to the left of line 9.

If you apply for separate refunds:

- 1 Each spouse will complete a separate Form M1PR. On lines 1 through 8, each spouse will use their income for the entire year plus the spouse’s income for the time they were married and living together.
- 2 One spouse must add the amount on line 3 of the CRP for the rental unit he or she lived in before the marriage and line 3 of the CRP for the rental unit the couple lived in after they were married. Enter the total on line 9 of Form M1PR.
- 3 Using a separate Form M1PR, the other spouse must enter on line 9 of the Form M1PR the amount from line 3 of the CRP for the unit lived in before the marriage.

- 4 Do not include your spouse’s name and Social Security number on your return even though you include your spouse’s income for the time you were married and living together.

If you divorced or separated

Couples who separated or divorced during the year must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year.

If one person moved out and the other person remained in the same rental unit, the landlord may issue a single CRP to the person who remained in the unit. That person can apply for the refund and enter on line 9 the full amount listed on line 3 of the CRP.

If both persons moved out of the unit, the landlord will issue the CRP to the first person who requests it. That person may enter on line 9 the full amount listed on line 3 of the CRP form. The other person may not apply for a refund based on rent paid for that unit.

Example: A married couple lived together from January through March of 2004. They divorced in April and each rented separately from April through December. Their M1PR forms would include the following:

	Spouse 1’s M1PR	Spouse 2’s M1PR
Income		
own	full year	.. full year
spouse’s	Jan-Mar	.. Jan-Mar
Line 3 amounts on		
renter’s CRP for .	Jan-Mar	.. Apr-Dec
	Apr-Dec	

If you lived with a roommate

—each of you must apply for a separate refund. Do not include the income of the other person living with you.

Your landlord is required to give each of you a separate CRP showing that each of you paid an equal portion of the rent, regardless of the portion you actually paid or whose names are on the lease.

If you are a mobile home owner and rent the land it is located on

—do not apply for the refund as a renter, even though you received a CRP from the owner of the mobile home park. See page 7 for mobile home owner instructions.

If you were both a renter and a homeowner during the year

If you owned and lived in your home during part of 2004 **but not** on January 2,

2005, you must apply for the property tax refund only as a renter. Skip lines 11–14 of Form M1PR.

If you rented during 2004 and then owned and lived in your home on January 2, 2005, follow the steps for both renters and homeowners. You must include all of your 2004 CRPs and your Statement of Property Taxes Payable in 2005 when you file Form M1PR.

If you lived in a nursing home, an adult foster care home

— or an intermediate care or other health care facility and the government paid part of your care facility costs, follow the steps below. However, if all your income was from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH), you do not qualify for a refund.

- 1 Mark an X in the box near the top of Form M1PR for *nursing home or adult foster care resident*.
- 2 Complete lines 1–9 of Form M1PR.
- 3 To determine line 10, complete Schedule 3 on back of Form M1PR. On line 38, enter the amount of GAMC and Medicaid payments listed on line A (above line 1) of your CRP. Do not include this amount as income on your Form M1PR.
- 4 Complete the rest of your Form M1PR.

If one spouse lived in a care facility and the other spouse lived elsewhere, each spouse must apply for separate refunds. Enclose an explanation if the amount on line 1 is not the same as on your federal return.

If the government *did not* pay part of your care facility costs, do not complete Schedule 3.

If you rented out part of your home or used it for business

If you rented part of your rental unit to others or you claimed a portion of your rent as a business expense, complete the worksheet on page 10 to determine the amount to enter on line 9. Be sure to include the worksheet when you file your Form M1PR.

If you paid rent for more than one unit for the same months

—you cannot include the amounts from both CRP forms on line 9 of Form M1PR. Instead:

- 1 From the CRP for one unit, divide line 3 by the number of months you rented the unit.
- 2 Multiply step 1 by the number of months you actually lived in the unit.
- 3 Add step 2 to line 3 of the CRP for the other unit.
- 4 Enter the step 3 result on line 9 of Form M1PR.

HOMEOWNERS—Special instructions

HOMEOWNERS: Read the situations on this page that applied to you in 2004. You **must** follow these instructions to complete Form M1PR.

If you were married all year

—and you lived together for the entire year, you must apply for one refund together. You cannot apply for separate refunds. Both of your names and Social Security numbers must be provided on one Form M1PR.

If you were single all year

—use your income for the year.

If you and/or your spouse were part-year residents

—use your household income for all of 2004, including the income you received before moving to Minnesota.

If you married during the year

—you have a choice: you and your spouse can apply for a refund together or apply for separate refunds.

If you apply together:

You must include both incomes for the entire year. If you or your spouse rented in 2004, enter the amount from line 3 of the CRP on line 9 of your Form M1PR.

On line 11, enter the full amount from line 1 of your property tax statement. In the space above the text on line 11, write “married” and the date you were married.

If you apply for separate refunds:

- 1 One spouse will complete Form M1PR as the homeowner using his or her own income for the entire year plus the income of the other spouse for the time they were living together in the home. If this spouse was issued CRPs for renting before moving into the home, enter the amount from line 3 of the CRP on line 9 of Form M1PR. On line 11, enter the full amount from line 1 of the 2005 Statement of Property Taxes Payable.
- 2 The other spouse may file a Form M1PR as a renter using any CRPs issued to him or her prior to moving into the home. Household income must include his or her own income for the entire year, plus the income of the other spouse for the period of time they were married and living together.
- 3 Do *not* include your spouse’s name and Social Security number in the heading on your return.

If you divorced or separated

Couples who separated or divorced during the year must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year.

Only the spouse who owned and lived in the home on January 2, 2005, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2005 Statement of Property Taxes Payable on line 11 of the Form M1PR.

Example: A married couple lived together from January through March of 2004. They divorced in April. Spouse 1 kept the house and Spouse 2 rented from April through December. Their M1PR forms would include the following:

	Spouse 1’s M1PR	Spouse 2’s M1PR
Income		
own	full year	.. full year
spouse’s	Jan-Mar	.. Jan-Mar
Line 1 of property		
tax statement	all	.. none
Line 3 amounts on		
renter’s CRP for . . .	none	.. Apr-Dec

If more than one owner (co-owners)

If you and anyone other than your spouse own and occupy the home (co-owners), only one of you may apply for the refund. You must, however, include the total household income of all those who owned and lived in the home during the year.

Regardless of how many people are listed as owners of your home, only one property tax refund per homestead can be claimed.

If someone other than your spouse lived with you

You must include the income of any other person living with you except boarders, renters, your dependents, your parents or your spouse’s parents. However, you must include the income of parents if they live with you, are not your dependents, and are co-owners of your home.

Enclose an explanation if the income of a person other than your spouse is included in your total household income. Do not, however, include the person’s name and Social Security number in the heading on your return.

If you were both a renter and a homeowner during the year

- If you rented during 2004 and then owned and lived in your home on January 2, 2005, follow the steps for both renters and homeowners. Complete lines 1–18 according to the instructions. You must include all of your 2004 CRPs and your Statement of Property Taxes Payable in 2005. Be sure to mark an X in both the *renter* and *homeowner* boxes near the top of Form M1PR.
- If you owned and lived in your home during part of 2004, but not on January 2, 2005, you must apply for the property tax refund as a renter only.

Mobile home owners

If you owned and occupied a mobile home on January 2, 2005, and rented the land on which it is located, do not apply for the refund as a renter. You must apply for the refund as a mobile home owner. Mark an X in the box near the top of your Form M1PR for *mobile home owner*.

Complete Schedule 2 on the back of your Form M1PR to determine the amount to enter on line 11.

Do not file your return until after you receive your 2005 Property Tax Statement in June. **You must enclose this statement and your CRP when you file your return.**

If you rented out part of your home or used it for business

You must complete the worksheet on page 10 to determine the amount to enter on line 11 of Form M1PR if, in 2004, you:

- rented out part of your home—one or more rooms or the other units of a homesteaded duplex or triplex—to others, OR
- used part of your home for business for which you claimed depreciation expenses on your home on your federal Form 1040.

Be sure to include the worksheet when you file your Form M1PR.

Important: Do not use the worksheet on page 10 if line 1 of your Statement of Property Tax Payable in 2005 is less than line 6 of your Statement. If your Statement indicates another classification (such as commercial or rental property) in addition to your homestead, line 1 should include the taxes payable only on the homestead portion.

Lines 1–6

Line instructions

You must round the amounts on Form M1PR to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next higher dollar.

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

Household income— lines 1–8

To apply for the property tax refund, you must complete lines 1 through 8 to determine your total household income. If you are applying with your spouse, you must include both of your incomes.

Your total household income is not the same income listed on your income tax return. It is your federal adjusted gross income, plus types of nontaxable income (lines 2 through 5), minus your dependent, elderly or disabled subtraction (line 7).

Homeowners: If you are filing only for the special property tax refund on your homestead, skip lines 1–11 and lines 13 and 14.

Line 1

Federal adjusted gross income

See the special instructions on page 6 (if you are a renter) or page 7 (if you are a homeowner).

Enter your federal adjusted gross income from your 2004 federal income tax return. If the amount is a net loss (a negative amount), enter the negative number. To show a negative amount, mark an X in the oval box provided. If you did not file a 2004 federal return, obtain a federal return and instructions to determine what your federal adjusted gross income would have been.

If you and your spouse filed separate federal returns, but are filing a joint Form M1PR, enter the total of both federal adjusted gross incomes on line 1 of your Form M1PR.

If you and your spouse did not live together for the entire year and you filed joint federal returns, but are filing separate Forms M1PR, see the example on page 6 (if you are a renter) or page 7 (if you are a homeowner) to determine each spouse's federal adjusted gross income to include on line 1.

If line 1 of Form M1PR is not the same as on your federal return, you must include an explanation with your Form M1PR.

Line 2

Nontaxable Social Security and/or Railroad Retirement Board benefits

The total amount of Social Security benefits and/or Railroad Retirement Board benefits you received in 2004 must be included in your household income. Also include amounts deducted for payments of Medicare premiums.

Enter on line 2 the amount from box 5 of Form SSA-1099 or RRB-1099.

However, if a portion of the benefits was taxable and you listed an amount on line 20b of federal Form 1040 or line 14b of Form 1040A, complete the following steps to determine the amount to enter on line 2:

- A Total Social Security benefits, or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) . . . _____
- B Taxable portion from line 20b of federal Form 1040 or line 14b of Form 1040A . . . _____
- C Subtract step B from step A. Enter here and on line 2 of your Form M1PR _____

Do not include Social Security income for dependents.

Line 5

Additional nontaxable income

Enter your total nontaxable income received in 2004 that is not included on lines 1 through 4. Enter the type(s) of income in the space provided on line 5.

Common examples include:

- workers' compensation benefits
- your contributions to an employee elective deferral plan, such as a 401(k), 403(b), 457 deferred compensation or SIMPLE/SEP plan
- contributions made to a dependent care account (as shown on your W-2 form) and/or medical expense account
- nontaxable transit and parking expenses or contributions to a 125 cafeteria plan
- veterans' benefits
- nontaxable scholarships, fellowships and grants for education, including those from foreign sources
- nontaxable pension and annuity payments (include all lump-sum distributions received from a pension and all disability and long-term disability payments)
- income excluded by a tax treaty

- federally nontaxed interest and mutual fund dividends
- a reduction in your rent for caretaking responsibilities. Enter the difference between your actual rent and the amount your rent would have been if you had not been the caretaker
- housing allowance for military or clergy
- strike benefits
- employer paid education or adoption expenses
- the gain on the sale of your home excluded from your federal income
- adjustment to federal adjusted gross income from line 12 of Schedule M1NC

Also include on line 5 the following losses and deductions to the extent they reduced federal adjusted gross income:

- capital loss carryforward
- net operating loss carryforward/carryback
- current year passive activity losses in excess of current year passive activity income
- prior year passive activity loss carryforward claimed in 2004 for federal purposes
- Archer MSA deduction claimed on federal Form 1040

Do not include on line 5:

- Minnesota property tax refunds
- child support payments
- a dependent's income, including Social Security
- any state income tax refunds not included on line 1
- the dollar value of food, clothing, food stamps and medical supplies received from government agencies
- payments from life insurance policies
- payments by someone else for your care by a nurse, nursing home or hospital
- fuel assistance payments
- IRA rollovers
- gifts and inheritances
- nontaxable Holocaust settlement payments
- distributions received from a Roth IRA or any pension or annuity that you funded exclusively, for which your contributions could not be taken as a federal tax deduction.

Line 6

Add lines 1 through 5 and enter the result on line 6. If the result is zero or less, leave line 6 blank.

If your income is less than the rent you paid, enclose an explanation of the source of funds used to pay your rent.

Lines 7–10

Line 7

Subtraction for dependents and for those age 65 or older or disabled

You qualify for this subtraction if you meet one or both of these requirements:

- you or your spouse were age 65 or older on or before January 1, 2005, **OR** you or your spouse were disabled on or before December 31, 2004.

(You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2004. If you were not certified, you may still qualify as disabled if during 2004 you were unable to work for at least 12 consecutive months because of a disability, or 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.)

- you had dependents (*do not count yourself or your spouse as a dependent*).

Under age 65 and not disabled

If you and your spouse are younger than age 65 and not disabled, and:

- you did not have dependents, leave line 7 blank.
- you had dependents, complete the worksheet below and then use Table A to find your subtraction amount.

Age 65 or older or disabled

If you and/or your spouse are age 65 or older or disabled, and:

- you did not have dependents, enter \$3,100 on line 7.
- you had dependents, complete the worksheet below and then use Table B to find your subtraction amount.

Check the appropriate box on line 7 of your return to indicate if you or your spouse are age 65 or older or disabled.

Worksheet to determine number of dependents

- A If you filed a federal income tax return, enter the number of dependents you claimed on line 6c of your federal Form 1040 or 1040A. **Do not include yourself or your spouse.** If you filed Form 1040EZ, enter 0 for this step **A** _____
- B If you did not file a federal return, enter the number of people who depend on you for more than half of their support. **Do not include yourself or your spouse** **B** _____
- C Enter the number of your children who were not included in step A or B above, but would have been included had they not received more than half of their support from MFIP grants or other forms of public assistance (excluding foster care) **C** _____
- D Add steps A, B and C. Enter the total here **and** in the boxes provided on line 7 of your Form M1PR. Be sure to enter the name and Social Security number of each dependent in the space provided on line 7 of Form M1PR **D** _____

Continue with the tables below to determine the amount to enter on line 7.

Table A	
Under age 65 and not disabled:	
<i>Do not include yourself or your spouse as a dependent</i>	
If the number of dependents from step D above is:	enter on line 7, Form M1PR:
0	\$ 0
1	4,340
2	8,370
3	12,090
4	15,500
5 or more	18,600

Table B	
Age 65 or older, and/or disabled:	
<i>Do not include yourself or your spouse as a dependent</i>	
If the number of dependents from step D above is:	enter on line 7, Form M1PR:
0	\$ 3,100
1	7,440
2	11,470
3	15,190
4	18,600
5 or more	21,700

Line 8

Total household income

Subtract line 7 from line 6 and enter the result on line 8. If the result is zero or less, leave line 8 blank.

Renters: If line 8 is \$45,970 or more, **STOP HERE.** You do not qualify for the property tax refund and cannot file a Form M1PR.

If line 8 is less than \$45,970, continue with line 9.

Homeowners and mobile home owners: If line 8 is \$85,210 or more, **STOP HERE.** You do not qualify for the regular property tax refund. You may still be eligible for the special property tax refund. Read the instructions for Schedule 1 on page 11 to see if you qualify.

If line 8 is less than \$85,210, go to line 11.

Renters only— lines 9 and 10

If you **did not** rent for any part of 2004, skip lines 9 and 10 and continue with line 11.

Line 9

Add the amounts on line 3 of each CRP and enter the total on line 9 of one Form M1PR. **Do not** file a separate Form M1PR for each CRP.

However, if in 2004 you:

- rented part of your rental unit to someone else or used it for business, or
- paid rent for more than one unit for the same month, or
- lived in a nursing home, an adult foster care home or an intermediate care or other health care facility,

see the instructions for renters on page 6 to determine the amount to enter on line 9 of your Form M1PR.

The amount on line 3 of your CRP is *not* your refund amount.

Line 10

Renters refund table amount

Use the refund table for renters beginning on page 12 to determine your table amount.

Compare the table amount to the amount on line 9 and enter the smaller amount on line 10.

Lines 11–18

Homeowners only— lines 11 through 14

If you **did not** own and live in your home on January 2, 2005, skip lines 11 through 14 and continue with line 15.

Line 11

Enter the amount from line 1 of your Statement of Property Taxes Payable in 2005.

However, if in 2004 you:

- rented part of your home to someone else or used part of your home for business, or
- are a mobile home owner and you rented the lot your home is on,

see the instructions for homeowners on page 7 to determine the amount to enter on line 11 of your Form M1PR.

Line 12

Special property tax refund for homeowners

If your net property tax on your homestead increased by more than 12 percent from 2004 to 2005, and the increase was \$100 or more, you may be eligible for a special refund, regardless of your household income. You may qualify for the special refund even if you do not qualify for the regular refund.

Read the instructions on page 11 to find out if you qualify for the special property tax refund. If you qualify, complete Schedule 1 on the back of Form M1PR to determine the amount to enter on line 12.

This amount will be included in your total refund on line 15.

Line 14

Homeowners refund table amount

Use the refund table for homeowners beginning on page 17 to determine your table amount.

Compare this table amount to line 13, and enter the smaller amount on line 14.

If the result on line 14 is zero or blank, you are not eligible for the regular property tax refund.

All applicants— lines 15 through 18

Line 15

Add lines 10, 12 and 14 and enter the result on line 15.

Line 16

Nongame Wildlife Fund

You can help preserve Minnesota's nongame wildlife by donating to the Nongame Wildlife Fund. On line 16, enter the amount you wish to give. Your property tax refund will be reduced by the amount you donate.

For more information about the Nongame Wildlife Fund, go to www.dnr.state.mn.us, or write to:

Nongame Wildlife Fund
Department of Natural Resources
500 Lafayette Road, Box 25
St. Paul, MN 55155

Line 17

Property tax refund

Subtract line 16 from line 15 and enter the result on line 17. This is the amount of your property tax refund.

Line 18

To request direct deposit of your refund

If you want the full amount of your refund from line 17 to be directly deposited into your checking or savings account, enter the requested information on line 18. Refer to the sample below to find the routing and account numbers.

You can find your bank's routing number and account number on the bottom of your check.

⑆09 ⑆000000⑆ 000000000000⑆
└─ Bank's routing number ─┘ └─ Account number ─┘

The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). If your account number contains less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces and symbols—and leave any unused boxes blank.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check.

By completing line 18, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

If you owe Minnesota taxes

—or if you owe criminal fines, a debt to a state or county agency, district court, qualifying hospital or public library, state law requires the department to apply your refund to the amount you owe (including penalty and interest on the taxes). If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total.

If your debt is less than your refund, you will receive the difference.

Worksheet for renters and homeowners who rented part of their home to others or used it for business

- | | | | | |
|---|--|---|-------|---|
| 1 | Amount from line 1 of your Statement of Property Taxes Payable in 2005 or line 3 of your CRP | 1 | _____ | • |
| 2 | Percent of your home <i>not</i> rented to others or <i>not</i> used for business | 2 | _____ | % |
| 3 | Multiply step 1 by step 2. Enter the result here and on line 9 (<i>renter</i>) or line 11 (<i>homeowner</i>) of your Form M1PR | 3 | _____ | • |

If you are required to complete this worksheet, you must include it when you file your Form M1PR.

If you are filing a paper return, copy this whole page on a full-size sheet of paper and enclose it with your return. You do not need to detach the worksheet from the instructions.

Schedule 1

Special property tax refund

To qualify for the special refund, you must have owned and lived in the same home both on January 2, 2004, and on January 2, 2005.

You may be entitled to a special refund if you are a homeowner whose:

- net property tax on your homestead increased by more than 12 percent from 2004 to 2005, and
- the increase was \$100 or more.

You may qualify for this special refund even if you do not qualify for the 2004 regular property tax refund. To determine if you qualify and, if so, your refund amount, complete Schedule 1 on the back of Form M1PR.

You must include your Statement of Property Taxes Payable in 2005 when you file your Form M1PR.

If you are filing only for the special property tax refund, skip lines 1–11 and lines 13 and 14.

Note: Read the section “Special Situations” on this page. If any situation applies to you, follow the instructions given in that section.

Line 20

New improvements/expired exclusions

If you had new improvements or expired exclusions listed in the 2005 column of your Statement, you must complete the worksheet below to determine the percentage to enter on line 20. The increase in your property tax due to the value of the new improvements and/or expired exclusions cannot be used when computing the special refund, even though the net property tax may have increased by more than 12 percent.

The amount listed on your Statement for new improvements/expired exclusions may include construction of a new building, an addition or an improvement to an existing home, and any expired exclusions due to “This Old House” or “This Old Business.”

Line 23

Enter the amount from line 2 (2004 column) of your Statement of Property Taxes Payable in 2005. If there is no amount on line 2, use the line 6 amount (2004 column) of the Statement of Property Taxes Payable in 2005.

If the entries for the prior year column are missing or N/A, the prior year property information is not comparable to the current year information. Generally, this is due to a change in the property, such as the classification, lot size or parcel configuration. To correctly determine the prior year amount, contact your county and ask for a recalculation of the property taxes for the prior year based on the current year’s classification or configuration. Include an explanation on how the prior year calculation was derived.

If you are applying for the special refund, you must enter an amount greater than zero on line 23 of your Form M1PR.

Line 24

Enter the special refund amount from line 12 of your 2003 Form M1PR. **If the amount was changed by the department, use the corrected amount.** If you did not receive a special refund, leave line 24 blank.

Special situations

Did you rent out part of your home or use it for business?

If the same percentage was used for both years, do the following:

Line 19: Enter the step 3 amount from the worksheet on page 10 of this booklet.

Lines 20–22: Complete according to instructions.

Line 23: Enter the amount from step 3 of the worksheet on page 10 of the 2003 Form M1PR instruction booklet.

Lines 24–31: Complete according to instructions.

If in 2004 you used a higher percentage for your home than you did in 2003, do the following:

Line 19: Multiply line 1 of your 2005 Statement of Property Taxes Payable by the percentage used as your home in 2003 (the percentage from step 2 of the worksheet on page 10 of the 2003 M1PR booklet).

Lines 20–22: Complete according to instructions.

Line 23: Enter the amount from step 3 of the worksheet on page 10 of the 2003 Form M1PR instruction booklet.

Lines 24–31: Complete according to instructions.

If in 2004 you used a lower percentage for your home than you did in 2003, do the following:

Line 19: Enter the step 3 amount from the worksheet on page 10 of this booklet.

Lines 20–22: Complete according to instructions.

Line 23: Multiply line 2 of your 2005 Statement of Property Taxes Payable by the percentage used for your home in 2004 (the percentage from step 2 of the worksheet on page 10 of this booklet).

Line 24: Multiply line 12 of your 2003 Form M1PR by the proportion your 2004 percentage used for your home is to the 2003 percentage used for your home.

Lines 25–31: Complete according to instructions.

Worksheet for homesteads with new improvements and/or expired exclusions

1 Amount of new improvements/expired exclusions in the 2005 column listed on your Statement(s) of Property Taxes Payable in 2005	1 _____
2 Amount of Taxable Market Value in the 2005 column as listed on your Statement(s) of Property Taxes Payable in 2005	2 _____
3 Divide step 1 by step 2 and convert to a percentage (round to the nearest whole percentage). Enter the resulting percentage here and on line 20 of your Form M1PR	3 _____ %
Complete lines 21 through 31 of Form M1PR to determine if you are eligible for the special refund.	

If you are required to complete this worksheet, you must include it when you file your Form M1PR.

If you are filing a paper return, copy this whole page on a full-size sheet of paper and enclose it with your return. You do not need to detach the worksheet from the instructions.

Renters Only

Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:																	
at least		but less than		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350	
				but less than:															
				\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	
				your property tax refund is:															
---	\$1,310	6	29	53	77	101	124	148	172	196	219	243	267	291	314	338			
\$1,310	2,630	0	17	41	64	88	112	136	159	183	207	231	254	278	302	326			
2,630	3,950	0	4	28	52	76	99	123	147	171	194	218	242	266	289	313			
3,950	5,250	0	0	15	37	60	82	105	127	150	172	195	217	240	262	285			
5,250	6,560	0	0	0	20	43	65	88	110	133	155	178	200	223	245	268			
6,560	7,880	0	0	0	1	23	46	68	91	113	136	158	181	203	226	248			
7,880	9,200	0	0	0	0	9	32	54	77	99	122	144	167	189	212	234			
9,200	10,510	0	0	0	0	0	8	29	50	72	93	114	135	157	178	199			
10,510	11,830	0	0	0	0	0	0	15	36	57	78	100	121	142	163	185			
11,830	13,140	0	0	0	0	0	0	0	11	32	53	75	96	117	138	160			
13,140	14,440	0	0	0	0	0	0	0	0	16	36	56	76	96	116	136			
14,440	15,760	0	0	0	0	0	0	0	0	0	9	29	49	69	89	109			
15,760	17,080	0	0	0	0	0	0	0	0	0	0	13	33	53	73	93			
17,080	18,390	0	0	0	0	0	0	0	0	0	0	0	3	23	43	63			
18,390	19,700	0	0	0	0	0	0	0	0	0	0	0	0	0	10	29			
19,700	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:															
at least		but less than															
				\$375	400	425	450	475	500	525	550	575	600	625	650	675	700
				but less than:													
				\$400	425	450	475	500	525	550	575	600	625	650	675	700	725
				your property tax refund is:													
---	\$1,310			362	386	409	433	457	481	504	528	552	576	599	623	647	671
\$1,310	2,630			349	373	397	421	444	468	492	516	539	563	587	611	634	658
2,630	3,950			337	361	384	408	432	456	479	503	527	551	574	598	622	646
3,950	5,250			307	330	352	375	397	420	442	465	487	510	532	555	577	600
5,250	6,560			290	313	335	358	380	403	425	448	470	493	515	538	560	583
6,560	7,880			271	293	316	338	361	383	406	428	451	473	496	518	541	563
7,880	9,200			257	279	302	324	347	369	392	414	437	459	482	504	527	549
9,200	10,510			220	242	263	284	305	327	348	369	390	412	433	454	475	497
10,510	11,830			206	227	248	270	291	312	333	355	376	397	418	440	461	482
11,830	13,140			181	202	223	245	266	287	308	330	351	372	393	415	436	457
13,140	14,440			156	176	196	216	236	256	276	296	316	336	356	376	396	416
14,440	15,760			129	149	169	189	209	229	249	269	289	309	329	349	369	389
15,760	17,080			113	133	153	173	193	213	233	253	273	293	313	333	353	373
17,080	18,390			83	103	123	143	163	183	203	223	243	263	283	303	323	343
18,390	19,700			48	67	85	104	123	142	160	179	198	217	235	254	273	292
19,700	21,020			16	35	53	72	91	110	128	147	166	185	203	222	241	260
21,020	22,340			0	17	35	54	73	92	110	129	148	167	185	204	223	242
22,340	23,640			0	0	0	18	35	53	70	88	105	123	140	158	175	193
23,640	24,950			0	0	0	0	1	19	36	54	71	89	106	124	141	159
24,950	26,270			0	0	0	0	0	0	0	0	17	34	52	69	87	104
26,270	27,580			0	0	0	0	0	0	0	0	0	0	0	11	29	46
27,580	& over			0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only

Refund Table

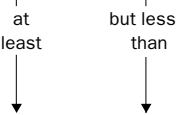
If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:													
at least	but less than	\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
		but less than:													
		\$750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075
		your property tax refund is:													

---	\$1,310	694	718	742	766	789	813	837	861	884	908	932	956	979	1,003
\$1,310	2,630	682	706	729	753	777	801	824	848	872	896	919	943	967	991
2,630	3,950	669	693	717	741	764	788	812	836	859	883	907	931	954	978
3,950	5,250	622	645	667	690	712	735	757	780	802	825	847	870	892	915
5,250	6,560	605	628	650	673	695	718	740	763	785	808	830	853	875	898
6,560	7,880	586	608	631	653	676	698	721	743	766	788	811	833	856	878
7,880	9,200	572	594	617	639	662	684	707	729	752	774	797	819	842	864
9,200	10,510	518	539	560	582	603	624	645	667	688	709	730	752	773	794
10,510	11,830	503	525	546	567	588	610	631	652	673	695	716	737	758	780
11,830	13,140	478	500	521	542	563	585	606	627	648	670	691	712	733	755
13,140	14,440	436	456	476	496	516	536	556	576	596	616	636	656	676	696
14,440	15,760	409	429	449	469	489	509	529	549	569	589	609	629	649	669
15,760	17,080	393	413	433	453	473	493	513	533	553	573	593	613	633	653
17,080	18,390	363	383	403	423	443	463	483	503	523	543	563	583	603	623
18,390	19,700	310	329	348	367	385	404	423	442	460	479	498	517	535	554
19,700	21,020	278	297	316	335	353	372	391	410	428	447	466	485	503	522
21,020	22,340	260	279	298	317	335	354	373	392	410	429	448	467	485	504
22,340	23,640	210	228	245	263	280	298	315	333	350	368	385	403	420	438
23,640	24,950	176	194	211	229	246	264	281	299	316	334	351	369	386	404
24,950	26,270	122	139	157	174	192	209	227	244	262	279	297	314	332	349
26,270	27,580	64	81	99	116	134	151	169	186	204	221	239	256	274	291
27,580	28,900	2	18	35	51	67	83	100	116	132	148	165	181	197	213
28,900	30,220	0	0	0	9	26	42	58	74	91	107	123	139	156	172
30,220	31,530	0	0	0	0	0	0	15	31	47	64	80	96	112	129
31,530	32,830	0	0	0	0	0	0	0	0	3	18	33	48	63	78
32,830	34,160	0	0	0	0	0	0	0	0	0	0	0	5	20	35
34,160	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only

Refund Table

If line 8,
Form M1PR is:



and line 9 of Form M1PR is at least:

\$1,075 1,100 1,125 1,150 1,175 1,200 1,225 1,250 1,275 1,300 1,325 1,350 1,375 1,400

but less than:

\$1,100 1,125 1,150 1,175 1,200 1,225 1,250 1,275 1,300 1,325 1,350 1,375 1,400 1,425

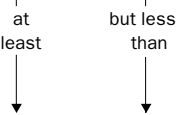
your property tax refund is:

— — —	\$1,310	1,027	1,051	1,074	1,098	1,122	1,146	1,169	1,193	1,217	1,241	1,264	1,288	1,310	1,310
\$1,310	2,630	1,014	1,038	1,062	1,086	1,109	1,133	1,157	1,181	1,204	1,228	1,252	1,276	1,299	1,310
2,630	3,950	1,002	1,026	1,049	1,073	1,097	1,121	1,144	1,168	1,192	1,216	1,239	1,263	1,287	1,310
3,950	5,250	937	960	982	1,005	1,027	1,050	1,072	1,095	1,117	1,140	1,162	1,185	1,207	1,230
5,250	6,560	920	943	965	988	1,010	1,033	1,055	1,078	1,100	1,123	1,145	1,168	1,190	1,213
6,560	7,880	901	923	946	968	991	1,013	1,036	1,058	1,081	1,103	1,126	1,148	1,171	1,193
7,880	9,200	887	909	932	954	977	999	1,022	1,044	1,067	1,089	1,112	1,134	1,157	1,179
9,200	10,510	815	837	858	879	900	922	943	964	985	1,007	1,028	1,049	1,070	1,092
10,510	11,830	801	822	843	865	886	907	928	950	971	992	1,013	1,035	1,056	1,077
11,830	13,140	776	797	818	840	861	882	903	925	946	967	988	1,010	1,031	1,052
13,140	14,440	716	736	756	776	796	816	836	856	876	896	916	936	956	976
14,440	15,760	689	709	729	749	769	789	809	829	849	869	889	909	929	949
15,760	17,080	673	693	713	733	753	773	793	813	833	853	873	893	913	933
17,080	18,390	643	663	683	703	723	743	763	783	803	823	843	863	883	903
18,390	19,700	573	592	610	629	648	667	685	704	723	742	760	779	798	817
19,700	21,020	541	560	578	597	616	635	653	672	691	710	728	747	766	785
21,020	22,340	523	542	560	579	598	617	635	654	673	692	710	729	748	767
22,340	23,640	455	473	490	508	525	543	560	578	595	613	630	648	665	683
23,640	24,950	421	439	456	474	491	509	526	544	561	579	596	614	631	649
24,950	26,270	367	384	402	419	437	454	472	489	507	524	542	559	577	594
26,270	27,580	309	326	344	361	379	396	414	431	449	466	484	501	519	536
27,580	28,900	230	246	262	278	295	311	327	343	360	376	392	408	425	441
28,900	30,220	188	204	221	237	253	269	286	302	318	334	351	367	383	399
30,220	31,530	145	161	177	194	210	226	242	259	275	291	307	324	340	356
31,530	32,830	93	108	123	138	153	168	183	198	213	228	243	258	273	288
32,830	34,160	50	65	80	95	110	125	140	155	170	185	200	215	230	245
34,160	35,470	5	20	35	50	65	80	95	110	125	140	155	170	185	200
35,470	36,780	0	0	0	4	19	34	49	64	79	94	109	124	139	154
36,780	38,090	0	0	0	0	0	0	1	15	29	42	56	70	84	97
38,090	39,410	0	0	0	0	0	0	0	0	0	0	11	25	39	52
39,410	40,730	0	0	0	0	0	0	0	0	0	0	0	0	0	6
40,730	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only

Refund Table

If line 8,
Form M1PR is:



and line 9 of Form M1PR is at least:

\$1,425 1,450 1,475 1,500 1,525 1,550 1,575 1,600 1,625 1,650 1,675 1,700 1,725 1,750

but less than:

\$1,450 1,475 1,500 1,525 1,550 1,575 1,600 1,625 1,650 1,675 1,700 1,725 1,750 1,775

your property tax refund is:

---	\$3,950	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310
\$3,950	5,250	1,252	1,275	1,297	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310
5,250	6,560	1,235	1,258	1,280	1,303	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310
6,560	7,880	1,216	1,238	1,261	1,283	1,306	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310
7,880	9,200	1,202	1,224	1,247	1,269	1,292	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310
9,200	10,510	1,113	1,134	1,155	1,177	1,198	1,219	1,240	1,262	1,283	1,304	1,310	1,310	1,310	1,310
10,510	11,830	1,098	1,120	1,141	1,162	1,183	1,205	1,226	1,247	1,268	1,290	1,310	1,310	1,310	1,310
11,830	13,140	1,073	1,095	1,116	1,137	1,158	1,180	1,201	1,222	1,243	1,265	1,286	1,307	1,310	1,310
13,140	14,440	996	1,016	1,036	1,056	1,076	1,096	1,116	1,136	1,156	1,176	1,196	1,216	1,236	1,256
14,440	15,760	969	989	1,009	1,029	1,049	1,069	1,089	1,109	1,129	1,149	1,169	1,189	1,209	1,229
15,760	17,080	953	973	993	1,013	1,033	1,053	1,073	1,093	1,113	1,133	1,153	1,173	1,193	1,213
17,080	18,390	923	943	963	983	1,003	1,023	1,043	1,063	1,083	1,103	1,123	1,143	1,163	1,183
18,390	19,700	835	854	873	892	910	929	948	967	985	1,004	1,023	1,042	1,060	1,079
19,700	21,020	803	822	841	860	878	897	916	935	953	972	991	1,010	1,028	1,047
21,020	22,340	785	804	823	842	860	879	898	917	935	954	973	992	1,010	1,029
22,340	23,640	700	718	735	753	770	788	805	823	840	858	875	893	910	928
23,640	24,950	666	684	701	719	736	754	771	789	806	824	841	859	876	894
24,950	26,270	612	629	647	664	682	699	717	734	752	769	787	804	822	839
26,270	27,580	554	571	589	606	624	641	659	676	694	711	729	746	764	781
27,580	28,900	457	473	490	506	522	538	555	571	587	603	620	636	652	668
28,900	30,220	416	432	448	464	481	497	513	529	546	562	578	594	611	627
30,220	31,530	372	389	405	421	437	454	470	486	502	519	535	551	567	584
31,530	32,830	303	318	333	348	363	378	393	408	423	438	453	468	483	498
32,830	34,160	260	275	290	305	320	335	350	365	380	395	410	425	440	455
34,160	35,470	215	230	245	260	275	290	305	320	335	350	365	380	395	410
35,470	36,780	169	184	199	214	229	244	259	274	289	304	319	334	349	364
36,780	38,090	111	125	139	152	166	180	194	207	221	235	249	262	276	290
38,090	39,410	66	80	94	107	121	135	149	162	176	190	204	217	231	245
39,410	40,730	19	33	47	61	74	88	102	116	129	143	157	171	184	198
40,730	42,030	0	7	20	32	45	57	70	82	95	107	120	132	145	157
42,030	43,350	0	0	0	9	22	34	47	59	72	84	97	109	122	134
43,350	44,660	0	0	0	0	0	11	24	36	49	61	74	86	99	111
44,660	45,970	0	0	0	0	0	0	1	13	26	38	51	63	76	88
45,970	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Renters Only

Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:									
at least		but less than:									
		\$1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	& over
your property tax refund is:											
---	\$13,140	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310
\$13,140	14,440	1,276	1,296	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310
14,440	15,760	1,249	1,269	1,289	1,309	1,310	1,310	1,310	1,310	1,310	1,310
15,760	17,080	1,233	1,253	1,273	1,293	1,310	1,310	1,310	1,310	1,310	1,310
17,080	18,390	1,203	1,223	1,243	1,263	1,283	1,303	1,310	1,310	1,310	1,310
18,390	19,700	1,098	1,117	1,135	1,154	1,173	1,192	1,210	1,229	1,248	*
19,700	21,020	1,066	1,085	1,103	1,122	1,141	1,160	1,178	1,197	1,216	*
21,020	22,340	1,048	1,067	1,085	1,104	1,123	1,142	1,160	1,179	1,198	*
22,340	23,640	945	963	980	998	1,015	1,033	1,050	1,068	1,085	*
23,640	24,950	911	929	946	964	981	999	1,016	1,034	1,051	*
24,950	26,270	857	874	892	909	927	944	962	979	997	*
26,270	27,580	799	816	834	851	869	886	904	921	939	*
27,580	28,900	685	701	717	733	750	766	782	798	815	*
28,900	30,220	643	659	676	692	708	724	741	757	773	*
30,220	31,530	600	616	632	649	665	681	697	714	730	*
31,530	32,830	513	528	543	558	573	588	603	618	633	*
32,830	34,160	470	485	500	515	530	545	560	575	590	*
34,160	35,470	425	440	455	470	485	500	515	530	545	*
35,470	36,780	379	394	409	424	439	454	469	484	499	*
36,780	38,090	304	317	331	345	359	372	386	400	414	*
38,090	39,410	259	272	286	300	314	327	341	355	369	*
39,410	40,730	212	226	239	253	267	281	294	308	322	*
40,730	42,030	170	182	195	207	220	232	245	257	270	*
42,030	43,350	147	159	172	184	197	209	222	234	247	*
43,350	44,660	124	136	149	161	174	186	199	211	224	*
44,660	45,970	101	113	126	130	130	130	130	130	130	*
45,970	& over	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Renter's Worksheet

For household incomes of \$18,390 or more with property tax of \$2,000 or more

- Amount from line 9 of your Form M1PR . . . **1** _____
- Total household income from line 8 of your Form M1PR **2** _____
- Enter the decimal number for this step from the table at right **3** _____
- Multiply step 2 by step 3 **4** _____
- Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) **5** _____
- Enter the decimal number for this step from the table at right **6** _____
- Multiply step 5 by step 6 **7** _____
- Enter the amount for this step from the table at right **8** _____
- Enter the amount from step 7 or step 8, whichever is less. Also enter this amount on line 10 of Form M1PR, or if you are completing Schedule 3, enter on line 41 . **9** _____

Table for Renter's Worksheet

If step 2 is				
at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
\$18,390	\$19,700	0.017	0.75	1,310
19,700	22,340	0.018	0.75	1,310
22,340	23,640	0.019	0.70	1,310
23,640	24,950	0.020	0.70	1,310
24,950	26,270	0.022	0.70	1,310
26,270	27,580	0.024	0.70	1,310
27,580	28,900	0.026	0.65	1,310
28,900	30,220	0.027	0.65	1,310
30,220	31,530	0.028	0.65	1,310
31,530	32,830	0.029	0.60	1,310
32,830	34,160	0.030	0.60	1,310
34,160	35,470	0.031	0.60	1,310
35,470	36,780	0.032	0.60	1,310
36,780	38,090	0.033	0.55	1,190
38,090	39,410	0.034	0.55	1,060
39,410	40,730	0.035	0.55	910
40,730	42,030	0.035	0.50	790
42,030	43,350	0.035	0.50	660
43,350	44,660	0.035	0.50	400
44,660	45,970	0.035	0.50	130
45,970	& over	not eligible		

Homeowners Only

Refund Table

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																											
at least		but less than:																											
		\$ 0	25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575				
		\$25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	525	550	575	600				
		your property tax refund is:																											
---	\$1,310	5	26	48	69	90	111	133	154	175	196	218	239	260	281	303	324	345	366	388	409	430	451	473	494				
\$1,310	2,620	0	14	35	56	77	99	120	141	162	184	205	226	247	269	290	311	332	354	375	396	417	439	460	481				
2,620	3,950	0	0	20	41	62	83	105	126	147	168	190	211	232	253	275	296	317	338	360	381	402	423	445	466				
3,950	5,270	0	0	2	22	42	62	82	102	122	142	162	182	202	222	242	262	282	302	322	342	362	382	402	422				
5,270	6,570	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324	344	364	384	404				
6,570	7,890	0	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383				
7,890	9,200	0	0	0	0	0	7	27	47	67	87	107	127	147	167	187	207	227	247	267	287	307	327	347	367				
9,200	10,510	0	0	0	0	0	0	4	22	41	60	79	97	116	135	154	172	191	210	229	247	266	285	304	322				
10,510	11,830	0	0	0	0	0	0	0	0	17	36	54	73	92	111	129	148	167	186	204	223	242	261	279	298				
11,830	13,140	0	0	0	0	0	0	0	0	0	10	28	47	66	85	103	122	141	160	178	197	216	235	253	272				
13,140	14,440	0	0	0	0	0	0	0	0	0	0	0	18	35	53	70	88	105	123	140	158	175	193	210	228				
14,440	15,770	0	0	0	0	0	0	0	0	0	0	0	0	7	25	42	60	77	95	112	130	147	165	182	200				
15,770	17,090	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	30	47	65	82	100	117	135	152	170				
17,090	18,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	28	45	63	80	98	115	133	150				
18,400	19,710	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	28	44	61	77	93	109				
19,710	21,020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	29	45	61	77			
21,020	22,340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	27	44			
22,340	23,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8			
23,650	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

Homeowners Only

Refund Table

If line 8,
Form M1PR is:

at least but less than

and line 13 of Form M1PR 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 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:
\$1,225 1,250 1,275 1,300 1,325 1,350 1,375 1,400 1,425 1,450 1,475 1,500 1,525 1,550 1,575 1,600 1,625 1,650 1,675 1,700 1,725 1,750 1,775 1,800

your property tax refund is:

---	\$1,310	1,025	1,046	1,068	1,089	1,110	1,131	1,153	1,174	1,195	1,216	1,238	1,259	1,280	1,301	1,323	1,344	1,365	1,386	1,408	1,429	1,450	1,471	1,493	1,514
\$1,310	2,620	1,012	1,034	1,055	1,076	1,097	1,119	1,140	1,161	1,182	1,204	1,225	1,246	1,267	1,289	1,310	1,331	1,352	1,374	1,395	1,416	1,437	1,459	1,480	1,501
2,620	3,950	997	1,018	1,040	1,061	1,082	1,103	1,125	1,146	1,167	1,188	1,210	1,231	1,252	1,273	1,295	1,316	1,337	1,358	1,380	1,401	1,422	1,443	1,465	1,486
3,950	5,270	922	942	962	982	1,002	1,022	1,042	1,062	1,082	1,102	1,122	1,142	1,162	1,182	1,202	1,222	1,242	1,262	1,282	1,302	1,322	1,342	1,362	1,382
5,270	6,570	904	924	944	964	984	1,004	1,024	1,044	1,064	1,084	1,104	1,124	1,144	1,164	1,184	1,204	1,224	1,244	1,264	1,284	1,304	1,324	1,344	1,364
6,570	7,890	883	903	923	943	963	983	1,003	1,023	1,043	1,063	1,083	1,103	1,123	1,143	1,163	1,183	1,203	1,223	1,243	1,263	1,283	1,303	1,323	1,343
7,890	9,200	867	887	907	927	947	967	987	1,007	1,027	1,047	1,067	1,087	1,107	1,127	1,147	1,167	1,187	1,207	1,227	1,247	1,267	1,287	1,307	1,327
9,200	10,510	791	810	829	847	866	885	904	922	941	960	979	997	1,016	1,035	1,054	1,072	1,091	1,110	1,129	1,147	1,166	1,185	1,204	1,222
10,510	11,830	767	786	804	823	842	861	879	898	917	936	954	973	992	1,011	1,029	1,048	1,067	1,086	1,104	1,123	1,142	1,161	1,179	1,198
11,830	13,140	741	760	778	797	816	835	853	872	891	910	928	947	966	985	1,003	1,022	1,041	1,060	1,078	1,097	1,116	1,135	1,153	1,172
13,140	14,440	665	683	700	718	735	753	770	788	805	823	840	858	875	893	910	928	945	963	980	998	1,015	1,033	1,050	1,068
14,440	15,770	637	655	672	690	707	725	742	760	777	795	812	830	847	865	882	900	917	935	952	970	987	1,005	1,022	1,040
15,770	17,090	607	625	642	660	677	695	712	730	747	765	782	800	817	835	852	870	887	905	922	940	957	975	992	1,010
17,090	18,400	588	605	623	640	658	675	693	710	728	745	763	780	798	815	833	850	868	885	903	920	938	955	973	990
18,400	19,710	516	532	548	564	581	597	613	629	646	662	678	694	711	727	743	759	776	792	808	824	841	857	873	889
19,710	21,020	484	500	516	532	549	565	581	597	614	630	646	662	679	695	711	727	744	760	776	792	809	825	841	857
21,020	22,340	450	466	482	499	515	531	547	564	580	596	612	629	645	661	677	694	710	726	742	759	775	791	807	824
22,340	23,650	383	398	413	428	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728
23,650	24,960	363	378	393	408	423	438	453	468	483	498	513	528	543	558	573	588	603	618	633	648	663	678	693	708
24,960	26,280	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688
26,280	27,590	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668
27,590	28,900	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632
28,900	30,220	266	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611
30,220	31,530	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486	501	516	531	546	561	576	591
31,530	32,840	206	221	236	251	266	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551
32,840	34,150	185	200	215	230	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530
34,150	35,470	164	179	194	209	224	239	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509
35,470	36,780	142	157	172	187	202	217	232	247	262	277	292	307	322	337	352	367	382	397	412	427	442	457	472	487
36,780	38,090	121	136	151	166	181	196	211	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466
38,090	39,410	100	115	130	145	160	175	190	205	220	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445
39,410	40,720	50	64	77	91	105	119	132	146	160	174	187	201	215	229	242	256	270	284	297	311	325	339	352	366
40,720	42,030	30	43	57	71	85	98	112	126	140	153	167	181	195	208	222	236	250	263	277	291	305	318	332	346
42,030	43,350	9	23	37	51	64	78	92	106	119	133	147	161	174	188	202	216	229	243	257	271	284	298	312	326
43,350	44,660	0	3	17	30	44	58	72	85	99	113	127	140	154	168	182	195	209	223	237	250	264	278	292	305
44,660	45,970	0	0	0	10	24	38	52	65	79	93	107	120	134	148	162	175	189	203	217	230	244	258	272	285
45,970	47,290	0	0	0	0	0	0	0	0	7	21	35	49	62	76	90	104	117	131	145	159	172	186	200	214
47,290	48,600	0	0	0	0	0	0	0	0	0	0	0	13	27	41	55	68	82	96	110	123	137	151	165	178
48,600	49,920	0	0	0	0	0	0	0	0	0	0	0	0	5	19	33	47	60	74	88	102	115	129	143	157
49,920	51,230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	25	39	52	66	80	94	107	121	135
51,230	52,540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	17	31	45	58	72	86	100	113
52,540	53,860	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	19	33
53,860	55,170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
55,170	56,480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
56,480	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**If line 8,
Form M1PR is:**

and line 13 of Form M1PR is at least:

at least but less than

but less than:

\$1,825 1,850 1,875 1,900
your property tax refund is:

[illegible]

Homeowners Only

Refund Table

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:																									
at least	but less than	but less than:																									
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375		
		your property tax refund is:																									
\$52,540	\$53,860	61	74	88	102	116	129	143	157	171	184	198	212	226	239	253	267	281	294	308	322	336	349	363	377		
\$53,860	\$55,170	37	51	65	79	92	106	120	134	147	161	175	189	202	216	230	244	257	271	285	299	312	326	340	354		
\$55,170	\$56,480	14	28	42	56	69	83	97	111	124	138	152	166	179	193	207	221	234	248	262	276	289	303	317	331		
\$56,480	\$57,800	0	5	19	32	46	60	74	87	101	115	129	142	156	170	184	197	211	225	239	252	266	280	294	307		
\$57,800	\$59,120	0	0	0	9	23	37	50	64	78	92	105	119	133	147	160	174	188	202	215	229	243	257	270	284		
\$59,120	\$60,430	0	0	0	0	0	0	0	0	0	0	0	0	10	23	35	48	60	73	85	98	110	123	135	148		
\$60,430	\$61,740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	25	37	50	62	75	87	100	112	125		
\$61,740	\$63,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	14	27	39	52	64	77	89	102		
\$63,050	\$64,370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	16	29	41	54	66	79		
\$64,370	\$65,680	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	18	31	43	56		
\$65,680	& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:									
at least	but less than	\$2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	
		but less than:									
		\$2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	& over	
your property tax refund is:											
---	\$2,620	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	
\$2,620	\$2,270	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	
\$2,270	\$2,200	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490	
\$2,200	\$11,830	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	
\$11,830	\$14,440	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	
\$14,440	\$18,400	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	
\$18,400	\$19,710	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	
\$19,710	\$21,020	1,264	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	
\$21,020	\$22,340	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	
\$22,340	\$23,650	1,103	1,118	1,133	1,148	1,163	1,178	1,193	1,208	*	
\$23,650	\$24,960	1,083	1,098	1,113	1,128	1,143	1,158	1,173	1,188	*	
\$24,960	\$26,280	1,063	1,078	1,093	1,108	1,123	1,138	1,153	1,168	*	
\$26,280	\$27,590	1,043	1,058	1,073	1,088	1,103	1,118	1,133	1,148	*	
\$27,590	\$28,900	1,007	1,022	1,037	1,052	1,067	1,082	1,097	1,112	*	
\$28,900	\$30,220	986	1,001	1,016	1,031	1,046	1,061	1,076	1,091	*	
\$30,220	\$31,530	966	981	996	1,011	1,026	1,041	1,056	1,071	*	
\$31,530	\$32,840	926	941	956	971	986	1,001	1,016	1,031	*	
\$32,840	\$34,150	905	920	935	950	965	980	995	1,010	*	
\$34,150	\$35,470	884	899	914	929	944	959	974	989	*	
\$35,470	\$36,780	862	877	892	907	922	937	952	967	*	
\$36,780	\$38,090	841	856	871	886	901	916	931	946	*	
\$38,090	\$39,410	820	835	850	865	880	895	910	925	*	
\$39,410	& over	continued at right									

If line 8, Form M1PR is:		and line 13 of Form M1PR is at least:									
at least	but less than	\$2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	
		but less than:									
		\$2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	& over	
		your property tax refund is:									
\$39,410	\$40,720	710	724	737	751	765	779	792	806	*	
\$40,720	\$42,030	690	703	717	731	745	758	772	786	*	
\$42,030	\$43,350	669	683	697	711	724	738	752	766	*	
\$43,350	\$44,660	649	663	677	690	704	718	732	745	*	
\$44,660	\$45,970	629	643	657	670	684	698	712	725	*	
\$45,970	\$47,290	557	571	585	599	612	626	640	654	*	
\$47,290	\$48,600	536	550	563	577	591	605	618	632	*	
\$48,600	\$49,920	514	528	542	555	569	583	597	610	*	
\$49,920	\$51,230	492	506	520	534	547	561	575	589	*	
\$51,230	\$52,540	471	485	498	512	526	540	553	567	*	
\$52,540	\$53,860	391	404	418	432	446	459	473	487	*	
\$53,860	\$55,170	367	381	395	409	422	436	450	464	*	
\$55,170	\$56,480	344	358	372	386	399	413	427	441	*	
\$56,480	\$57,800	321	335	349	362	376	390	404	417	*	
\$57,800	\$59,120	298	312	325	339	353	367	380	394	*	
\$59,120	\$60,430	160	173	185	198	210	223	235	248	*	
\$60,430	\$61,740	137	150	162	175	187	200	212	225	*	
\$61,740	\$63,050	114	127	139	152	164	177	189	202	*	
\$63,050	\$64,370	91	104	116	129	141	154	166	179	*	
\$64,370	\$65,680	68	81	93	106	118	131	143	156	*	
\$65,680	\$85,210	0	0	0	0	0	0	0	0	*	
\$85,210	& over	0	0	0	0	0	0	0	0	0	

* Use the Homeowner's Worksheet on page 22.

Homeowners Only

Refund Worksheet

For household incomes of \$22,340 or more with property tax of \$2,600 or more

- 1** Amount from line 13 of your Form M1PR **1** _____
- 2** Total household income from line 8 of your Form M1PR **2** _____
- 3** Enter the decimal number for this step from the table below **3** _____
- 4** Multiply step 2 by step 3 **4** _____
- 5** Subtract step 4 from step 1 (if result is zero or less, stop here; you are not eligible for a refund) **5** _____
- 6** Enter the decimal number for this step from the table below **6** _____
- 7** Multiply step 5 by step 6 **7** _____
- 8** Enter the amount for this step from the table below **8** _____
- 9** Amount from step 7 or step 8, whichever is less.
Enter the amount here and on line 14 of your Form M1PR **9** _____

Table for Homeowner's Worksheet

**If your total household
income on
step 2 above
is**

at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
\$22,340	\$27,590	0.025	0.60	1,220
27,590	31,530	0.026	0.60	1,180
31,530	39,410	0.027	0.60	1,180
39,410	45,970	0.028	0.55	1,070
45,970	52,540	0.030	0.55	1,070
52,540	59,120	0.032	0.55	960
59,120	65,680	0.035	0.50	860
65,680	72,250	0.040	0.50	750
72,250	76,200	0.040	0.50	640
76,200	78,840	0.040	0.50	530
78,840	82,030	0.040	0.50	430
82,030	85,210	0.040	0.50	320
85,210	& over		not eligible	

Use of information

Information not required

Although not required on Form M1PR, we ask for:

- your date of birth, and your spouse's date of birth if filing a joint return, to correctly identify you and your spouse,
- a code number indicating a political party for the state elections campaign fund,
- your phone number in case we have a question about your return, and
- the phone number and Minnesota tax ID, Social Security number or PTIN of the person you paid to prepare your application.

All other information required

All other information on this form is required by Minnesota law to properly identify you, to determine if you qualify for a property tax refund, and if so, the amount of your refund. Your Social Security number is required by M.S. 270.066. If you don't provide the required information, your property tax refund may be delayed or denied.

If your return is audited and you appeal the audit decision to the Minnesota Tax Court, private information on your return, including your Social Security number, may become public by being included in the court's file.

Information is private

All information you enter on Form M1PR is private. The department will use the information to determine your property tax refund and may include the information as part of tax research studies. The information may also be used to verify the accuracy of any tax returns you file with the department.

Also, according to state law, the department may share some or all of the information, including your Social Security number, with:

- the IRS and other state governments for tax administration purposes,
- Minnesota state or county agencies to which you owe money,
- another person who must list some or all of your income on his or her refund application,
- the Minnesota Department of Human Services for purposes of child support collection, the telephone assistance program, the MinnesotaCare program or other assistance programs,
- a court that has found you to be delinquent in child support payments,
- the Minnesota Department of Employment and Economic Development if you received unemployment compensation or are participating in an enterprise zone or Job Opportunity Building Zone (JOBZ),

- the Minnesota Racing Commission if you apply for or hold a license issued by the commission, or own a horse entered in an event licensed by the commission,
- any Minnesota state, county, city or other local government agency that you are asking to issue or renew your professional license or your license to conduct business, including a gambling equipment distributor license and a bingo hall license,
- the Minnesota Department of Labor and Industry for purposes of administering laws relating to tax, workers' compensation, minimum wage and conditions of employment,
- a county, city or town government that has been designated as an enterprise zone or JOBZ zone,
- the Minnesota State Lottery before you can contract to sell lottery tickets, or if you win a lottery prize of \$600 or more,
- a local assessor for purposes of determining whether homestead benefits have been claimed appropriately,

- the Department of Health for purposes of epidemiologic investigations,
- the Legislative Auditor for purposes of auditing the Department of Revenue or a legislative program,
- the Department of Commerce for purposes of the unclaimed property act,
- sources necessary to use statutorily authorized collection tools,
- the Minnesota Department of Veterans Affairs, for purposes of locating veterans and notifying them of health hazards they were exposed to as a result of service in the armed forces, and of potential benefits to which they, their dependents or survivors may be entitled to, or
- a district court to determine eligibility for a public defender.

There also may be instances in which the department will assist other state agencies in mailing information to you. Although the department does not share your address information, we may send the information to you on behalf of the other state agency.

Senior Citizens Property Tax Deferral Program

What is it?

The Senior Citizens Property Tax Deferral Program is a voluntary program which allows eligible senior citizens to postpone paying—or defer—a portion of their homestead property taxes.

If you are eligible and wish to participate in the program, you will be required to pay no more than 3 percent of your household income 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 back to the state. Also, when you apply for a property tax refund or when you are due a state income tax refund, your refund will be applied to your deferred property tax total. You will be notified when a refund is used to reduce the amount of your deferred tax.

If you participate, a tax lien will be placed 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, you must meet all of the following requirements:

- You must be at least age 65 or older. If you are married, both you and your spouse must be at least age 65.
- Your total household income may not exceed \$60,000.
- You, or your spouse if you are married, must have owned and occupied your homestead for the last 15 years. The homestead can be classified as residential or agricultural, or it may be part of a multi-unit building.
- There must be 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 cannot exceed 75 percent of the estimated market value of your homestead.

If you qualify and wish to participate, you must apply by July 1 to defer a portion of the following year's property tax. Applications are available at www.taxes.state.mn.us or from your county auditor's office.

If you have questions, call 651-556-6088. TTY users, call Minnesota Relay at 711.



MINNESOTA • REVENUE

Mail Station 0020, St. Paul, Minnesota 55145-0020

Need forms?

You may:

- Download forms and other tax-related information from our website: **www.taxes.state.mn.us**
- Ask for Package XM, a book of Minnesota income tax forms, at a public library and photocopy the forms you need.
- Order forms anytime, day or night, by calling **651-296-4444**.
- Request forms by mail. Write to: Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421.

Questions?

- **Answers to frequently asked questions** about the property tax refund are available on our website at **www.taxes.state.mn.us**.
- **To check on your refund status** (available after August 16 for renters and mobile home owners and after September 30 for homeowners), go to **www.taxes.state.mn.us** or call **651-296-4444**. Our secure system provides you with up-to-date status information. Be prepared to give your Social Security number.

If you filed your Form M1PR after June 15 (if you are a renter or mobile home owner) or after August 1 (if you are a homeowner), wait at least 60 days before checking on on your refund.

- **To speak with a representative during the day, call 651-296-3781**. TTY users, call **711** for Minnesota Relay. Our hours are 9 a.m. to 5 p.m. Monday through Thursday, and 9 a.m. to noon on Fridays. When you call, have the following available; you may need to refer to them:
 - your Form M1PR, and
 - any CRP forms given to you by your landlord (if you rented) or your 2005 and 2004 property tax statements (if you own your home).
- **Free tax help is available to seniors, people with low incomes or disabilities, and non-English speakers.** To find a volunteer tax help site in your zip code area, call 651-297-3724. Tax help is available generally from February 1st through April 15th.
- **Information is available in alternative formats** for the visually impaired. If you need our tax information in formats such as large print or cassette tape, give us a call.

When will you get your refund?

If we receive your properly completed return and all enclosures are correct and complete, you can expect your refund by:

- mid-August if you are a renter or mobile home owner and you file by June 15, or
- the end of September if you are a homeowner and you file by August 1.

If you are a renter or mobile home owner who filed after June 15 or a homeowner who filed after August 1, you will receive your refund within 60 days after you filed.

If your return is incomplete or necessary information is not enclosed, your refund will be delayed or your return will be sent back to you.

It is very important that you notify the Department of Revenue if you move from the address given on your Form M1PR before you receive your refund. If your refund check is not cashed within two years from the date it was issued, you may lose your right to the refund.

Need to write us?

Write to: Minnesota Revenue, Mail Station 5510, St. Paul, MN 55146-5510.