



Mortgage Registration and Deed Tax Monthly Return

For use by Minnesota counties to report the state's share of the mortgage registration and deed taxes collected.

For month of \_\_\_\_\_ year \_\_\_\_\_

County \_\_\_\_\_ Minnesota tax ID \_\_\_\_\_

Contact person \_\_\_\_\_ Daytime phone \_\_\_\_\_

Returns are due by the 20th day of the following month, except for June. File your June return by Aug. 20.

Determining the state's share of the tax	Mortgage registration tax (044)	Deed tax (045)
1 Total actual tax collected during the month . . . . . 1	_____	_____
2 Total refunds and other adjustments (from list below) . . . . . 2	_____	_____
3 Total tax (subtract line 2 from line 1) . . . . . 3	_____	_____
4 County's share of the tax. Multiply line 3 by 3% (.03) . . . . . 4	_____	_____
5 State's share of the tax. Multiply line 3 by 97% (.97). This is the <b>AMOUNT YOU OWE</b> (June returns: continue with line 6) . . . . . 5	_____	_____
<b>June returns only:</b>	Pay each tax electronically at <a href="http://www.taxes.state.mn.us">www.taxes.state.mn.us</a>	
6 Enter your June accelerated payment (to determine, see instructions). . . . . 6	_____	_____
7 Subtract line 6 from line 5. Pay this amount when filing your June return . . . . . 7	_____	_____
	Pay each tax electronically at <a href="http://www.taxes.state.mn.us">www.taxes.state.mn.us</a>	

Refunds and adjustments

Include the full amount of both the state (97%) and county (3%) shares.

	Amount	Amount
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total refunds and adjustments</b> (enter on line 2 above)	\$ _____	\$ _____

FAX returns to: 651-297-1939

Or mail to: Minnesota Revenue, Mail Station 3331, St. Paul, Minnesota 55146-3331.

You must pay electronically at [www.taxes.state.mn.us](http://www.taxes.state.mn.us). Do not send your payment with this return.

# Form MRT1/DT1 information

## Due dates for filing and paying

Counties must file Form MRT1/DT1 each month to report Minnesota's share of the mortgage registration and deed tax collected. Determine each tax separately on one combined Form MRT1/DT1, and fax the completed form by the due date to 651-297-1939.

Separately pay the mortgage registration tax and the deed tax no later than the due date for each month (see *Pay electronically* for details).

The due date for filing and paying is the 20th day of the month following the end of the month in which the county collected the tax. If the due date falls on a weekend or holiday, your return and payment are due no later than the next business day.

(M.S. 287.29)

## Exceptions

**Accelerated June payment.** Each year, counties must pay a June accelerated payment no later than two business days before the end of June. **Do not file a return for the accelerated June payment.**

Your accelerated June payment must equal one of the following amounts:

- Your actual collections from June 1 through June 25 and an estimate of the collections for the remainder of the month, or
- 90 percent of the state's share collected in the month of May for the year, or
- 90 percent of the average monthly state's share collected in the previous calendar year.

A separate payment is required for both the mortgage registration tax and the deed tax.

**June return.** File your June return by August 20, and pay any difference between your estimate and actual collections. If your June accelerated payment is more than the tax due for June, apply the overpayment on line 6 of your July return.

## Pay electronically

Pay the mortgage registration tax and deed tax electronically using the department's e-File Minnesota Internet or phone system:

- Go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us) and click on "Login to e-File Minnesota" from the e-Services menu, or
- Call **1-800-570-3329** to pay by phone.

You'll need the county's Minnesota tax ID number, e-File Minnesota password and bank routing and account numbers.

## Questions about mortgage and deed tax?

If you have questions or need help completing this form, call 651-556-4721. TTY: Call 711 for Minnesota Relay.

We'll provide information in an alternative format upon request to persons with disabilities.

## Due dates (May 2009 — Dec. 2010)

The due dates for filing and paying your May 2009 through December 2010 returns are as follows:

Period of return	Due dates
<b>2009</b>	
May return and payment . . . . .	June 22, 2009
June accelerated payment ( <i>Do not file a return for this payment</i> ) . . . . .	June 26, 2009
<b>June return</b> . . . . .	Aug. 20, 2009
<b>July return</b> and additional payment . . . . .	Aug. 20, 2009
August return and payment . . . . .	Sept. 21, 2009
September return and payment . . . . .	Oct. 20, 2009
October return and payment . . . . .	Nov. 20, 2009
November return and payment . . . . .	Dec. 21, 2009
December return and payment . . . . .	Jan. 20, 2010
<b>2010</b>	
January return and payment . . . . .	Feb. 22, 2010
February return and payment . . . . .	Mar. 22, 2010
March return and payment . . . . .	Apr. 20, 2010
April return and payment . . . . .	May 20, 2010
May return and payment . . . . .	June 21, 2010
June accelerated payment ( <i>Do not file a return for this payment</i> ) . . . . .	June 28, 2010
June return . . . . .	Aug. 20, 2010
July return and payment . . . . .	Aug. 20, 2010
August return and payment . . . . .	Sept. 20, 2010
September return and payment . . . . .	Oct. 20, 2010
October return and payment . . . . .	Nov. 22, 2010
November return and payment . . . . .	Dec. 20, 2010
December return and payment . . . . .	Jan. 20, 2011

**Fax returns to 651-297-1939**

**Pay electronically at:  
[www.taxes.state.mn.us](http://www.taxes.state.mn.us)**