

2008

Minnesota Property Tax Refund

Forms and Instructions

Inside this booklet

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

To check on the status of your refund:

- go to www.taxes.state.mn.us, or
- call 651-296-4444 or
1-800-657-3676

*try
e-file
this year*

Start here:

www.taxes.state.mn.us

Need forms?

- Go to www.taxes.state.mn.us, or
- Call anytime day or night
651-296-4444 or **1-800-657-3676**
Minnesota Relay 711 (TTY)

File by August 17, 2009.

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.

You may receive your refund up to 30 days earlier if you electronically file your return and meet all other requirements (see *When to expect your refund* on page 4).

MINNESOTA • REVENUE

What's new

2008 federal adjustments

If you were required to complete Minnesota Schedule M1NC, *Federal Adjustments*, to determine your individual income tax return, you will need to also make adjustments to your Form M1PR. Be sure to follow the Schedule M1NC instructions.

Refund amounts for homeowners

For the formula used to determine the refund, the percentage of income that homeowners with higher income must pay has been reduced from 4 percent to 3.5 percent. The maximum refund amounts for homeowners at all income levels have been increased.

All homeowners

Do not use your 2008 tax statement or your Notice of Proposed Taxes to complete Form M1PR. Wait until March when you receive your Statement of Property Taxes Payable in 2009 before completing and filing your 2008 Form M1PR. If you file using the incorrect statements, the processing of your return will be delayed.

You are no longer required to include your Statement of Property Taxes Payable when you mail your paper return. Your property tax information will be provided by the county.

For proper verification, you must provide on Form M1PR the property ID number and the name of the county in which the property is located. You must provide this information even if you are applying only for the special property tax refund. See information above line 11.

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**2 File Form M1PR electronically
at www.taxes.state.mn.us**

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 in Minnesota. 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 2008 must be less than \$52,300. The maximum refund is \$1,490.
- 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, 2009. To qualify for the:
 - **regular property tax refund**, your total household income for 2008 must be less than \$96,940. The maximum refund is \$2,310.
 - **special property tax refund**, you must have owned and lived in your home both on January 2, 2008, and on January 2, 2009; your net property tax on your homestead must have increased by more than 12 percent from 2008 to 2009; and the increase must be at least \$100. There is no income limit for the special property tax refund, and the maximum refund is \$1,000. 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 a full- or part-year resident of Minnesota during 2008.**

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.**

A **dependent** is a person who meets at least one of the following three requirements:

- 1 could be claimed as a dependent on someone else's 2008 federal income tax return.
- 2 lived with a parent, grandparent, sibling, aunt or uncle for more than half the year, and
 - was under age 19 at the end of the year (24 if a full-time student), and
 - did not provide more than 50 percent of his or her own support.
- 3 had gross income of less than \$3,500 in 2008, and had more than 50 percent of his or her support provided by:
 - a person he or she lived with for the entire year (not in violation of local law), or
 - a parent, grandparent, child, grandchild, aunt, uncle, sibling, niece or nephew.

Additionally, you cannot claim a refund if you are a nonresident alien living in Minnesota, your gross income was less than \$3,500 and you received 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

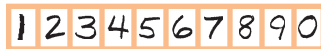
Minnesota law allows homestead status for a home occupied by a relative of the owner, if certain qualifications are met. However, neither the owner of the property nor the relative occupant may claim the property tax refund or the special refund.

How to complete a paper 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. If you fail to provide all necessary information, your refund may be denied.

- **Use black ink** 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:**



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.



- **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 or tape** any enclosures to your return. If you want to ensure that your papers stay together, use a paperclip.

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.
- Be sure to enter your Social Security number at the top of Form M1PR. Your return will not be processed without it.
- 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 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.
- Be sure to attach a copy of your CRP, *Certificate of Rent Paid*.

Homeowners—

- To complete your return, use the Statement of Property Taxes Payable in 2009, which you received in March or April of 2009 (or mid July 2009, if you are a mobile home owner). Do *not* use the notice of proposed property taxes you received in November 2008.

Homeowners claiming the special refund

- If your Statement of Property Taxes Payable in 2009 has an amount for new improvements or expired exclusions, you must complete Worksheet 3 on page 12.

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 2008. Your landlord is required by law to give you a completed 2008 CRP no later than January 31, 2009. You will need the CRP to determine your refund, and you must include it with your completed Form M1PR.

If you do not receive your CRP by February 15, 2009, ask your landlord for the form. If you still cannot get it, call the department at 651-296-3781 or 1-800-652-9094.

Homeowners and mobile home owners:

To complete Form M1PR, you must have your Statement of Property Taxes Payable in 2009, which you should receive in March or April of 2009 (or by mid July 2009, if you are a mobile home owner). It is *not* the notice of proposed taxes that you received in November 2008.

Nonhomestead classification. If the property is not classified as homestead on your property tax statement or you bought your home in 2008, you must apply for homestead status with your county assessor's office and have it approved on or before December 15, 2009. At the time you apply for homestead status, request 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, 2010, 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.

Sign your application

Be sure to sign your Form M1PR at the bottom of page 2. If you are married and filing together, your spouse must also sign.

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

File by August 17, 2009

Your 2008 Form M1PR should be mailed by, brought to, or electronically filed with the department by August 17, 2009. You will not receive a refund if your return is filed or the postmark date is after August 16, 2010.



Enclosures

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

When mailing your paper return, do not include any enclosures that are less than three-fourths of a sheet of paper. Make a copy of each enclosure on to a full sheet of paper and include with your return.

Place your CRPs, 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 Form M1PR does not equal the amount on your federal return, or if you include someone else's income (other than your spouse) on line 5, 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 Worksheet 2 from page 12.
- If your income is less than the rent you paid or if no income is reported on lines 1–6 of Form M1PR, include an explanation providing the source and amount of your funds used to pay your rent and/or living expenses.

Renters:

- If you are a part-year resident, 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 2009 lists an amount for new improvements and/or expired exclusions, you must complete and include Worksheet 3 from page 12.

- 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.

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 1, 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 call the department at 651-296-3781 or 1-800-652-9094 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.

You may receive your refund up to 30 days earlier than the dates listed above if you:

- *electronically* file your return by May 15 (if a renter or mobile home owner) or July 1 (if a homeowner), and
- chose the direct deposit option, and
- filed Form M1PR last year, and
- received a CRP(s) from your landlord (if a renter or mobile home owner).

For information on how to electronically file your return, go to www.taxes.state.mn.us.

Penalties

If you file a return that fraudulently claims a refund, you will be assessed a penalty equal to 50 percent of the fraudulently claimed refund. Also, 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 2008, 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 2009, but before applying for the 2008 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.

Generally, 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. 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.

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

Date of birth

It is important to include your date of birth so that the department can more easily process your refund. If filing a joint return, include your spouse's date of birth as well.

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. If you include these items on your return, a check may be issued in both names.

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 on line 5 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 2008 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.

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

Mark an X in the boxes that apply

- If you lived in a rental unit for any part of 2008, mark an X in the oval box for **renter**.
- If you owned and lived in your home on January 2, 2009, mark an X in the oval box for **homeowner**.
- If you rented during 2008 and then owned and lived in your home on January 2, 2009, 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, mark an X in the oval box for **nursing home or adult foster care resident**. However, if you *did not* receive any benefits from general assistance medical care (GAMC), medical assistance (Medicaid), Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH), mark an X in the oval box for **renter**.
- If you owned and lived in your mobile home on January 2, 2009, 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, 2009, 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: If you qualify for a property tax refund (see the eligibility requirements on page 2), read the following situations that applied to you in 2008. 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. Provide both names and Social Security numbers 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 line 3 of all the CRPs you and your spouse received. Enter the total on line 9 of 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:

- Each spouse will complete a separate Form M1PR. On lines 1–8, each spouse will use their income for the entire year plus the spouse’s income for the time they were married and living together.
- One spouse must add 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.
- Using a separate Form M1PR, the other spouse must enter on line 9 the amount from line 3 of the CRP for the unit lived in before the marriage.
- 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 2008. They divorced in April and rented separately from April through December. Their M1PR forms would include the following:

	Spouse 1	Spouse 2
Income		
your	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 were both a renter and a homeowner during the year

If you owned and lived in your home for part of 2008 **but not** on January 2, 2009, you must apply for the property tax refund only as a renter. Skip lines 11–14 of Form M1PR.

If you rented during 2008 and then owned and lived in your home on January 2, 2009, follow the steps for both renters and homeowners. You must include all of your 2008 CRPs when you file Form M1PR.

If you own a mobile home 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 mobile home park owner. See page 7 for mobile home owner instructions.

If you lived with a roommate

—each of you must apply for a separate refund. Do not include your roommate’s income.

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 the names on the lease.

If you lived in a nursing or adult foster care home, intermediate care or other health care facility

Exempt property

If the property is exempt from property tax, you should not have received a Form CRP. You are not eligible for a refund.

Non-exempt property

- If you paid all the costs of your care with your own funds, you are eligible for the refund as a renter. Check the renter box on the top of form M1PR and complete the front page of the form.
- If all of your costs were paid for by GAMC, medical assistance (Medicaid), SSI, MSA or GRH, you are not eligible for a refund.
- If only part of your costs were paid for by these programs, you are eligible for a refund, but you must complete Schedule 2 on page 2 of Form M1PR.

- Mark an X in the box at the top of Form M1PR for *nursing home or adult foster care resident*.
- Complete lines 1–9 of Form M1PR.
- To determine line 10, complete Schedule 2. On line 34, enter the amount from line A (above line 1) of your CRP.
- On line 32, enter the amount from line B of your CRP. Also include this amount on line 4 of Form M1PR.
- Complete the rest of your Form M1PR.

If one spouse lived in a care facility and the other spouse lived elsewhere, each must apply for a separate refund. Enclose an explanation if line 1 of Form M1PR is not the same as on your federal return.

If your stay in a facility was temporary, you do not qualify for a refund.

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

If you rented out part of your rental unit or claimed a portion of your rent as a business expense, use Worksheet 2 on page 12 to determine line 9. Include the worksheet when filing 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:

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

HOMEOWNERS—Special instructions

HOMEOWNERS: If you qualify for a property tax refund (see the eligibility requirements on page 2), read the situations on this page that applied to you in 2008. 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 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 2008, 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 2008, enter line 3 of the CRP on line 9 of 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 line 3 of the CRP on line 9 of Form M1PR. On line 11, enter the full amount from line 1 of the 2009 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, 2009, can apply as the homeowner for the home. Enter the full amount from line 1 of your 2009 Statement of Property Taxes Payable on line 11 of the Form M1PR.

Example: A married couple lived together from January through March of 2008. 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	Spouse 2
Income		
your	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 on line 5 the income of all others for the period of time during the year that they owned and lived in the home.

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.

If someone other than your spouse lived with you, you must include the other person’s income and name on line 5. Enclose an explanation. 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 2008 and then owned and lived in your home on January 2, 2009, follow the steps for both renters and homeowners. Complete lines 1–17 and 39 according to the instructions. You must include all of your 2008 CRPs. 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 2008, but not on January 2, 2009, 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, 2009, 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 Form M1PR for *mobile home owner*.

To determine line 11, complete Worksheet 1 on page 12.
Do not file your return until after you receive your 2009 Property Tax Statement in June.

If you rented out part of your home or used it for business
You must complete Worksheet 2 on page 12 to determine line 11 of Form M1PR if, in 2008, 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 Worksheet 2 if line 1 of your Statement of Property Tax Payable in 2009 is less than line 5 of your Statement. If your Statement indicates another classification (such as commercial or nonhomestead 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, complete lines 1–8 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 2–5), 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 1–10 and lines 11, 13 and 14. You must, however, provide above line 11 the name of the county in which the property is located and the property's ID number.

Line 1 Federal adjusted gross income

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

Enter your federal adjusted gross income from your 2008 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 2008 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 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 2008 must be included in your household income. Also include amounts deducted for payments of Medicare premiums.

Enter 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 line 2:

- 1 Total Social Security benefits, or Railroad Retirement Board benefits (from box 5 of Form SSA-1099 or RRB-1099) . . . _____
- 2 Taxable portion from line 20b of federal Form 1040 or line 14b of Form 1040A . . . _____
- 3 Subtract step 2 from step 1. 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 2008 that is not included on lines 1–4. 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 employee transit and parking expenses
- veterans' benefits
- nontaxable scholarships, fellowships, grants for education, including those from foreign sources, and tuition waivers or reductions
- federal subsidies paid to employers for providing prescription drug coverage for their retirees
- nontaxable pension and annuity payments, including disability payments and IRA distributions made directly to charity. However, do not include 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.
- income excluded by a tax treaty

- lump-sum distribution reported on line 1 of Schedule MILS
- 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
- nontaxable military earned income, such as combat pay
- strike benefits
- employer paid education or adoption expenses
- the gain on the sale of your home excluded from your federal income
- for homeowners, the income of persons, other than a spouse, dependent or renter, for the period of time that they lived with you during the year
- the adjusted amount from Schedule M1NC, *Federal Adjustments*

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, including rental losses, even if actively involved in real estate, in excess of current year passive activity income
- prior year passive activity loss carryforward claimed in 2008 for federal purposes
- health savings account, Archer MSA and the domestic production activities deductions

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

Line 6

Add lines 1–5. 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, 2009, **OR** you or your spouse were disabled on or before December 31, 2008.

(You are considered to be disabled if you were certified as disabled by the Social Security Administration on or before December 31, 2008. If you were not certified, you may still qualify as disabled if during 2008 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 \$3,500 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 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 persons described as your dependent (*see page 2*)* who are U.S. citizens or residents of Canada or Mexico. **Do not include yourself or your spouse** . **B** _____
- C Add steps A and B. Enter the total here **and** in the boxes provided on on line 7 of Form M1PR. Be sure to enter the name and Social Security number of each dependent in the space provided on line 7 . . **C** _____

Continue with the tables below to determine 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 C above is:	enter on line 7, Form M1PR:
0	\$ 0
1	4,900
2	9,450
3	13,650
4	17,500
5 or more	21,000

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 C above is:	enter on line 7, Form M1PR:
0	\$ 3,500
1	8,400
2	12,950
3	17,150
4	21,000
5 or more	24,500

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 \$52,300 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 \$52,300, continue with line 9.

Homeowners and mobile home owners:

If line 8 is \$96,940 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 beginning on page 11 to see if you qualify.

If line 8 is less than \$96,940, go to line 11.

Renters only—lines 9 and 10

If you **did not** rent for any part of 2008, skip lines 9 and 10 and continue with line 11.

Line 9

Add 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 2008 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 line 9 of Form M1PR.

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 13 to determine your table amount.

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

* If more than one person may claim the dependent, follow the federal tie-breaker rule to decide whom may claim the dependent subtraction. See the federal Form 1040 instructions for details.

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, 2008, and on January 2, 2009, the net property tax on your home—stead must have increased by more than 12 percent from 2008 to 2009, and the increase was \$100 or more.

The refund is 60 percent of the amount of tax paid that exceeds the 12 percent increase, up to \$1,000.

You may qualify for this special refund even if you do not qualify for the 2008 regular property tax refund. Complete Schedule 1 on the back of Form M1PR.

If you are filing only for the special property tax refund, skip lines 1–10 and lines 11, 13 and 14. You must, however, provide the county and property ID number above line 11.

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

Line 19

New improvements/expired exclusions

If you had new improvements or expired exclusions listed in the 2009 column of your Statement, you must complete Worksheet 3 on page 12 to determine line 19. 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.”

Line 22

Enter line 2 (2008 column) of your Statement of Property Taxes Payable in 2009. If there is no amount on line 2, use line 5 (2008 column) of the Statement of Property Taxes Payable in 2009.

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 line 22, 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 22 of Form M1PR.

Line 23

Enter the special refund amount from line 12 of your 2007 Form M1PR. If the amount was changed by the department, use the corrected amount. If you did not receive a special refund, leave line 23 blank.

Special situations

If you rented out part of your home or used it for business, complete Worksheet 2 on page 12. Compare the percentages you used for 2008 and 2009, and follow the instructions below to determine amounts to enter on Schedule 1.

- **If you used the same percentage for both years:**

Line 18: Enter step 3 of Worksheet 2 on page 12.

Line 22: Enter step 3 of Worksheet 3 on page 12 of the 2007 Form M1PR instruction booklet.

- **If in 2008 you used a higher percentage for your home than you did in 2007:**

Line 18: Multiply line 1 of your 2009 Statement of Property Taxes Payable by the percentage used as your home in 2007 (from step 2 of Worksheet 3 on page 12 of the 2007 M1PR booklet).

Line 22: Enter step 3 of Worksheet 3 on page 12 of the 2007 Form M1PR instruction booklet.

- **If in 2008 you used a lower percentage for your home than you did in 2007:**

Line 18: Enter step 3 of Worksheet 2 on page 12.

Line 22: Multiply line 2 of your 2009 Statement of Property Taxes Payable by the percentage used for your home in 2008 (from step 2 of Worksheet 2 on page 12).

Line 23: Multiply line 12 of your 2007 Form M1PR by the proportion your 2008 percentage used for your home is to the 2007 percentage used for your home.

Worksheets 1–3

If you are required to complete any one of the following worksheets, you must include this page when you file your Form M1PR.

Worksheet 1

For mobile home owners

- 1 Line 3 of the 2008 CRP you received for rent paid on your mobile home lot **1** _____ .
- 2 Line 1 of your Statement of Property Taxes Payable in 2009 **2** _____ .
- 3 Add steps 1 and 2. Enter the result here and on line 11 of Form M1PR **3** _____ .

Worksheet 2

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

- 1 Line 1 of your Statement of Property Taxes Payable in 2009 or line 3 of your CRP **1** _____ .
- 2 Percent of your home *not* rented to others or *not* used for business **2** _____ %
- 3 Multiply step 1 by step 2. Enter the result here and on line 9 (*renter*) or
line 11 (*homeowner*) of Form M1PR **3** _____ .

Worksheet 3

For homesteads with new improvements and/or expired exclusions

- 1 Amount of new improvements/expired exclusions in the 2009 column
listed on your Statement(s) of Property Taxes Payable in 2009 **1** _____ .
- 2 Amount of Taxable Market Value in the 2009 column as listed on your
Statement(s) of Property Taxes Payable in 2009 **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 19 of Form M1PR **3** _____ %

Complete lines 20–30 of Form M1PR to determine if you are eligible for the special refund.

Renters Only

Refund Table

If line 8, Form M1PR is:		and line 9 of Form M1PR is at least:														
		\$ 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
at least	but less than	your property tax refund is:														
—	\$1,490	5	29	52	76	100	124	147	171	195	219	242	266	290	314	337
\$1,490	2,990	0	14	38	62	86	109	133	157	181	204	228	252	276	299	323
2,990	4,490	0	0	24	48	71	95	119	143	166	190	214	238	261	285	309
4,490	5,980	0	0	9	32	54	77	99	122	144	167	189	212	234	257	279
5,980	7,470	0	0	0	12	35	57	80	102	125	147	170	192	215	237	260
7,470	8,970	0	0	0	0	12	35	57	80	102	125	147	170	192	215	237
8,970	10,470	0	0	0	0	0	19	41	64	86	109	131	154	176	199	221
10,470	11,960	0	0	0	0	0	0	14	35	57	78	99	120	142	163	184
11,960	13,460	0	0	0	0	0	0	0	19	40	61	83	104	125	146	168
13,460	14,940	0	0	0	0	0	0	0	0	12	33	54	75	97	118	139
14,940	16,430	0	0	0	0	0	0	0	0	0	14	34	54	74	94	114
16,430	17,930	0	0	0	0	0	0	0	0	0	0	4	24	44	64	84
17,930	19,430	0	0	0	0	0	0	0	0	0	0	0	6	26	46	66
19,430	20,920	0	0	0	0	0	0	0	0	0	0	0	0	0	12	32
20,920	& 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:														
		\$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	
at least	but less than	your property tax refund is:														
—	\$1,490	361	385	409	432	456	480	504	527	551	575	599	622	646	670	
\$1,490	2,990	347	371	394	418	442	466	489	513	537	561	584	608	632	656	
2,990	4,490	333	356	380	404	428	451	475	499	523	546	570	594	618	641	
4,490	5,980	302	324	347	369	392	414	437	459	482	504	527	549	572	594	
5,980	7,470	282	305	327	350	372	395	417	440	462	485	507	530	552	575	
7,470	8,970	260	282	305	327	350	372	395	417	440	462	485	507	530	552	
8,970	10,470	244	266	289	311	334	356	379	401	424	446	469	491	514	536	
10,470	11,960	205	227	248	269	290	312	333	354	375	397	418	439	460	482	
11,960	13,460	189	210	231	253	274	295	316	338	359	380	401	423	444	465	
13,460	14,940	160	182	203	224	245	267	288	309	330	352	373	394	415	437	
14,940	16,430	134	154	174	194	214	234	254	274	294	314	334	354	374	394	
16,430	17,930	104	124	144	164	184	204	224	244	264	284	304	324	344	364	
17,930	19,430	86	106	126	146	166	186	206	226	246	266	286	306	326	346	
19,430	20,920	52	72	92	112	132	152	172	192	212	232	252	272	292	312	
20,920	22,410	14	33	52	71	89	108	127	146	164	183	202	221	239	258	
22,410	23,910	0	0	15	34	53	72	90	109	128	147	165	184	203	222	
23,910	25,410	0	0	0	14	33	51	70	89	108	126	145	164	183	201	
25,410	26,900	0	0	0	0	0	11	28	46	63	81	98	116	133	151	
26,900	28,390	0	0	0	0	0	0	0	7	24	42	59	77	94	112	
28,390	29,890	0	0	0	0	0	0	0	0	0	0	0	0	15	32	50
29,890	& over	0	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:													
		\$725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050
at least but less than		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:													
—	\$1,490	694	717	741	765	789	812	836	860	884	907	931	955	979	1,002
\$1,490	2,990	679	703	727	751	774	798	822	846	869	893	917	941	964	988
2,990	4,490	665	689	713	736	760	784	808	831	855	879	903	926	950	974
4,490	5,980	617	639	662	684	707	729	752	774	797	819	842	864	887	909
5,980	7,470	597	620	642	665	687	710	732	755	777	800	822	845	867	890
7,470	8,970	575	597	620	642	665	687	710	732	755	777	800	822	845	867
8,970	10,470	559	581	604	626	649	671	694	716	739	761	784	806	829	851
10,470	11,960	503	524	545	567	588	609	630	652	673	694	715	737	758	779
11,960	13,460	486	508	529	550	571	593	614	635	656	678	699	720	741	763
13,460	14,940	458	479	500	522	543	564	585	607	628	649	670	692	713	734
14,940	16,430	414	434	454	474	494	514	534	554	574	594	614	634	654	674
16,430	17,930	384	404	424	444	464	484	504	524	544	564	584	604	624	644
17,930	19,430	366	386	406	426	446	466	486	506	526	546	566	586	606	626
19,430	20,920	332	352	372	392	412	432	452	472	492	512	532	552	572	592
20,920	22,410	277	296	314	333	352	371	389	408	427	446	464	483	502	521
22,410	23,910	240	259	278	297	315	334	353	372	390	409	428	447	465	484
23,910	25,410	220	239	258	276	295	314	333	351	370	389	408	426	445	464
25,410	26,900	168	186	203	221	238	256	273	291	308	326	343	361	378	396
26,900	28,390	129	147	164	182	199	217	234	252	269	287	304	322	339	357
28,390	29,890	67	85	102	120	137	155	172	190	207	225	242	260	277	295
29,890	31,380	2	19	37	54	72	89	107	124	142	159	177	194	212	229
31,380	32,880	0	0	0	0	1	18	34	50	66	83	99	115	131	148
32,880	34,380	0	0	0	0	0	0	0	3	19	35	52	68	84	100
34,380	35,860	0	0	0	0	0	0	0	0	0	0	3	19	35	51
35,860	37,350	0	0	0	0	0	0	0	0	0	0	0	0	0	1
37,350	& 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: at least but less than		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:													
—	\$1,490	1,026	1,050	1,074	1,097	1,121	1,145	1,169	1,192	1,216	1,240	1,264	1,287	1,311	1,335
\$1,490	2,990	1,012	1,036	1,059	1,083	1,107	1,131	1,154	1,178	1,202	1,226	1,249	1,273	1,297	1,321
2,990	4,490	998	1,021	1,045	1,069	1,093	1,116	1,140	1,164	1,188	1,211	1,235	1,259	1,283	1,306
4,490	5,980	932	954	977	999	1,022	1,044	1,067	1,089	1,112	1,134	1,157	1,179	1,202	1,224
5,980	7,470	912	935	957	980	1,002	1,025	1,047	1,070	1,092	1,115	1,137	1,160	1,182	1,205
7,470	8,970	890	912	935	957	980	1,002	1,025	1,047	1,070	1,092	1,115	1,137	1,160	1,182
8,970	10,470	874	896	919	941	964	986	1,009	1,031	1,054	1,076	1,099	1,121	1,144	1,166
10,470	11,960	800	822	843	864	885	907	928	949	970	992	1,013	1,034	1,055	1,077
11,960	13,460	784	805	826	848	869	890	911	933	954	975	996	1,018	1,039	1,060
13,460	14,940	755	777	798	819	840	862	883	904	925	947	968	989	1,010	1,032
14,940	16,430	694	714	734	754	774	794	814	834	854	874	894	914	934	954
16,430	17,930	664	684	704	724	744	764	784	804	824	844	864	884	904	924
17,930	19,430	646	666	686	706	726	746	766	786	806	826	846	866	886	906
19,430	20,920	612	632	652	672	692	712	732	752	772	792	812	832	852	872
20,920	22,410	539	558	577	596	614	633	652	671	689	708	727	746	764	783
22,410	23,910	503	522	540	559	578	597	615	634	653	672	690	709	728	747
23,910	25,410	483	501	520	539	558	576	595	614	633	651	670	689	708	726
25,410	26,900	413	431	448	466	483	501	518	536	553	571	588	606	623	641
26,900	28,390	374	392	409	427	444	462	479	497	514	532	549	567	584	602
28,390	29,890	312	330	347	365	382	400	417	435	452	470	487	505	522	540
29,890	31,380	247	264	282	299	317	334	352	369	387	404	422	439	457	474
31,380	32,880	164	180	196	213	229	245	261	278	294	310	326	343	359	375
32,880	34,380	117	133	149	165	182	198	214	230	247	263	279	295	312	328
34,380	35,860	68	84	100	116	133	149	165	181	198	214	230	246	263	279
35,860	37,350	16	31	46	61	76	91	106	121	136	151	166	181	196	211
37,350	38,870	0	0	0	12	27	42	57	72	87	102	117	132	147	162
38,870	40,350	0	0	0	0	0	0	6	21	36	51	66	81	96	111
40,350	41,840	0	0	0	0	0	0	0	0	0	0	13	28	43	58
41,840	43,330	0	0	0	0	0	0	0	0	0	0	0	0	0	4
43,330	& 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
at least	but less than	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:													
—	\$1,490	1,359	1,382	1,406	1,430	1,454	1,477	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490
\$1,490	2,990	1,344	1,368	1,392	1,416	1,439	1,463	1,487	1,490	1,490	1,490	1,490	1,490	1,490	1,490
2,990	4,490	1,330	1,354	1,378	1,401	1,425	1,449	1,473	1,490	1,490	1,490	1,490	1,490	1,490	1,490
4,490	5,980	1,247	1,269	1,292	1,314	1,337	1,359	1,382	1,404	1,427	1,449	1,472	1,490	1,490	1,490
5,980	7,470	1,227	1,250	1,272	1,295	1,317	1,340	1,362	1,385	1,407	1,430	1,452	1,475	1,490	1,490
7,470	8,970	1,205	1,227	1,250	1,272	1,295	1,317	1,340	1,362	1,385	1,407	1,430	1,452	1,475	1,490
8,970	10,470	1,189	1,211	1,234	1,256	1,279	1,301	1,324	1,346	1,369	1,391	1,414	1,436	1,459	1,481
10,470	11,960	1,098	1,119	1,140	1,162	1,183	1,204	1,225	1,247	1,268	1,289	1,310	1,332	1,353	1,374
11,960	13,460	1,081	1,103	1,124	1,145	1,166	1,188	1,209	1,230	1,251	1,273	1,294	1,315	1,336	1,358
13,460	14,940	1,053	1,074	1,095	1,117	1,138	1,159	1,180	1,202	1,223	1,244	1,265	1,287	1,308	1,329
14,940	16,430	974	994	1,014	1,034	1,054	1,074	1,094	1,114	1,134	1,154	1,174	1,194	1,214	1,234
16,430	17,930	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
17,930	19,430	926	946	966	986	1,006	1,026	1,046	1,066	1,086	1,106	1,126	1,146	1,166	1,186
19,430	20,920	892	912	932	952	972	992	1,012	1,032	1,052	1,072	1,092	1,112	1,132	1,152
20,920	22,410	802	821	839	858	877	896	914	933	952	971	989	1,008	1,027	1,046
22,410	23,910	765	784	803	822	840	859	878	897	915	934	953	972	990	1,009
23,910	25,410	745	764	783	801	820	839	858	876	895	914	933	951	970	989
25,410	26,900	658	676	693	711	728	746	763	781	798	816	833	851	868	886
26,900	28,390	619	637	654	672	689	707	724	742	759	777	794	812	829	847
28,390	29,890	557	575	592	610	627	645	662	680	697	715	732	750	767	785
29,890	31,380	492	509	527	544	562	579	597	614	632	649	667	684	702	719
31,380	32,880	391	408	424	440	456	473	489	505	521	538	554	570	586	603
32,880	34,380	344	360	377	393	409	425	442	458	474	490	507	523	539	555
34,380	35,860	295	311	328	344	360	376	393	409	425	441	458	474	490	506
35,860	37,350	226	241	256	271	286	301	316	331	346	361	376	391	406	421
37,350	38,870	177	192	207	222	237	252	267	282	297	312	327	342	357	372
38,870	40,350	126	141	156	171	186	201	216	231	246	261	276	291	306	321
40,350	41,840	73	88	103	118	133	148	163	178	193	208	223	238	253	268
41,840	43,330	18	31	45	59	73	86	100	114	128	141	155	169	183	196
43,330	44,830	0	0	0	8	21	35	49	63	76	90	104	118	131	145
44,830	46,330	0	0	0	0	0	0	0	9	23	37	51	64	78	92
46,330	47,820	0	0	0	0	0	0	0	0	0	7	20	32	45	57
47,820	49,320	0	0	0	0	0	0	0	0	0	0	0	6	19	31
49,320	50,810	0	0	0	0	0	0	0	0	0	0	0	0	0	5
50,810	& 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
		but less than:									
		\$1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	& over
		your property tax refund is:									
—	\$10,470	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490
\$10,470	11,960	1,395	1,417	1,438	1,459	1,480	1,490	1,490	1,490	1,490	1,490
11,960	13,460	1,379	1,400	1,421	1,443	1,464	1,485	1,490	1,490	1,490	1,490
13,460	14,940	1,350	1,372	1,393	1,414	1,435	1,457	1,478	1,490	1,490	1,490
14,940	16,430	1,254	1,274	1,294	1,314	1,334	1,354	1,374	1,394	1,414	*
16,430	17,930	1,224	1,244	1,264	1,284	1,304	1,324	1,344	1,364	1,384	*
17,930	19,430	1,206	1,226	1,246	1,266	1,286	1,306	1,326	1,346	1,366	*
19,430	20,920	1,172	1,192	1,212	1,232	1,252	1,272	1,292	1,312	1,332	*
20,920	22,410	1,064	1,083	1,102	1,121	1,139	1,158	1,177	1,196	1,214	*
22,410	23,910	1,028	1,047	1,065	1,084	1,103	1,122	1,140	1,159	1,178	*
23,910	25,410	1,008	1,026	1,045	1,064	1,083	1,101	1,120	1,139	1,158	*
25,410	26,900	903	921	938	956	973	991	1,008	1,026	1,043	*
26,900	28,390	864	882	899	917	934	952	969	987	1,004	*
28,390	29,890	802	820	837	855	872	890	907	925	942	*
29,890	31,380	737	754	772	789	807	824	842	859	877	*
31,380	32,880	619	635	651	668	684	700	716	733	749	*
32,880	34,380	572	588	604	620	637	653	669	685	702	*
34,380	35,860	523	539	555	571	588	604	620	636	653	*
35,860	37,350	436	451	466	481	496	511	526	541	556	*
37,350	38,870	387	402	417	432	447	462	477	492	507	*
38,870	40,350	336	351	366	381	396	411	426	441	456	*
40,350	41,840	283	298	313	328	343	358	373	388	403	*
41,840	43,330	210	224	238	251	265	279	293	306	320	*
43,330	44,830	159	173	186	200	214	228	241	255	269	*
44,830	46,330	106	119	133	147	161	174	188	202	216	*
46,330	47,820	70	82	95	107	120	132	145	157	170	*
47,820	49,320	44	56	69	81	94	106	119	131	144	*
49,320	50,810	18	30	43	55	68	80	93	105	118	*
50,810	52,300	0	4	17	29	42	54	67	79	92	*
52,300	& over	0	0	0	0	0	0	0	0	0	0

* Use the Renter's Worksheet below.

Renter's Worksheet

For household incomes of \$14,940 or more with property tax of \$2,000 or more

- Amount from line 9 of Form M1PR **1** _____
- Total household income from line 8 of 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 2, enter on line 37 . . **9** _____

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
\$14,940	\$16,430	0.014	0.80	1,490
16,430	19,430	0.015	0.80	1,490
19,430	20,920	0.016	0.80	1,490
20,920	22,410	0.017	0.75	1,490
22,410	25,410	0.018	0.75	1,490
25,410	26,900	0.019	0.70	1,490
26,900	28,390	0.020	0.70	1,490
28,390	29,890	0.022	0.70	1,490
29,890	31,380	0.024	0.70	1,490
31,380	32,880	0.026	0.65	1,490
32,880	34,380	0.027	0.65	1,490
34,380	35,860	0.028	0.65	1,490
35,860	37,350	0.029	0.60	1,490
37,350	38,870	0.030	0.60	1,490
38,870	40,350	0.031	0.60	1,490
40,350	41,840	0.032	0.60	1,490
41,840	43,330	0.033	0.55	1,350
43,330	44,830	0.034	0.55	1,200
44,830	46,330	0.035	0.55	1,040
46,330	47,820	0.035	0.50	900
47,820	49,320	0.035	0.50	750
49,320	50,810	0.035	0.50	450
50,810	52,300	0.035	0.50	150
52,300	& over		not eligible	

Homeowners Only Refund Table

If line 8, Form 11PR is:	and line 13 of Form 11PR is at least:																								
	\$ 600	625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	
at least	625	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200	
but less than	650	675	700	725	750	775	800	825	850	875	900	925	950	975	1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200		
your property tax refund is:	514	536	557	578	599	621	642	663	684	706	727	748	769	791	812	833	854	876	897	918	939	961	982	1,003	
—	\$1,490	514	536	557	578	599	621	642	663	684	706	727	748	769	791	812	833	854	876	897	918	939	961	982	1,003
\$1,490	2,980	500	521	542	563	585	606	627	648	670	691	712	733	755	776	797	818	840	861	882	903	925	946	967	988
2,980	4,490	483	504	525	546	568	589	610	631	653	674	695	716	738	759	780	801	823	844	865	886	908	929	950	971
4,490	5,990	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	756	776	796	816	836	856	876	896
5,990	7,480	415	435	455	475	495	515	535	555	575	595	615	635	655	675	695	715	735	755	775	795	815	835	855	875
7,480	8,970	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	751	771	791	811	831	851
8,970	10,470	373	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	753	773	793	813	833
10,470	11,950	325	344	362	381	400	419	437	456	475	494	512	531	550	569	587	606	625	644	662	681	700	719	737	756
11,950	13,460	297	316	335	354	372	391	410	429	447	466	485	504	522	541	560	579	597	616	635	654	672	691	710	729
13,460	14,940	268	286	305	324	343	361	380	399	418	436	455	474	493	511	530	549	568	586	605	624	643	661	680	699
14,940	16,430	220	238	255	273	290	308	325	343	360	378	395	413	430	448	465	483	500	518	535	553	570	588	605	623
16,430	17,940	188	206	223	241	258	276	293	311	328	346	363	381	398	416	433	451	468	486	503	521	538	556	573	591
17,940	19,440	154	172	189	207	224	242	259	277	294	312	329	347	364	382	399	417	434	452	469	487	504	522	539	557
19,440	20,930	132	150	167	185	202	220	237	255	272	290	307	325	342	360	377	395	412	430	447	465	482	500	517	535
20,930	22,420	88	104	121	137	153	169	186	202	218	234	251	267	283	299	316	332	348	364	381	397	413	429	446	462
22,420	23,910	52	68	84	101	117	133	149	166	182	198	214	231	247	263	279	296	312	328	344	361	377	393	409	426
23,910	25,410	13	30	46	62	78	95	111	127	143	160	176	192	208	225	241	257	273	290	306	322	338	355	371	387
25,410	26,900	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230	245	260	275	290	305	320
26,900	28,400	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298
28,400	29,890	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230	245	260	275
29,890	31,390	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	
31,390	32,880	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211	
32,880	34,380	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	
34,380	35,860	0	0	0	0	0	0	0	0	0	0	0	0	15	30	45	60	75	90	105	120	135	150	165	
35,860	37,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	
37,360	38,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	20	35	50	65	80	95	
38,850	40,350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	26	41	56	71
40,350	41,840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47
41,840	43,340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23
43,340	& 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		\$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:																											
—	\$1,490	1,024	1,046	1,067	1,088	1,109	1,131	1,152	1,173	1,194	1,216	1,237	1,258	1,279	1,301	1,322	1,343	1,364	1,386	1,407	1,428	1,449	1,471	1,492	1,513		
\$1,490	2,980	1,010	1,031	1,052	1,073	1,095	1,116	1,137	1,158	1,180	1,201	1,222	1,243	1,265	1,286	1,307	1,328	1,350	1,371	1,392	1,413	1,435	1,456	1,477	1,498		
2,980	4,490	993	1,014	1,035	1,056	1,078	1,099	1,120	1,141	1,163	1,184	1,205	1,226	1,248	1,269	1,290	1,311	1,333	1,354	1,375	1,396	1,418	1,439	1,460	1,481		
4,490	5,990	916	936	956	976	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	1,276	1,296	1,316	1,336	1,356	1,376		
5,990	7,480	895	915	935	955	975	995	1,015	1,035	1,055	1,075	1,095	1,115	1,135	1,155	1,175	1,195	1,215	1,235	1,255	1,275	1,295	1,315	1,335	1,355		
7,480	8,970	871	891	911	931	951	971	991	1,011	1,031	1,051	1,071	1,091	1,111	1,131	1,151	1,171	1,191	1,211	1,231	1,251	1,271	1,291	1,311	1,331		
8,970	10,470	853	873	893	913	933	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	1,233	1,253	1,273	1,293	1,313		
10,470	11,950	775	794	812	831	850	869	887	906	925	944	962	981	1,000	1,019	1,037	1,056	1,075	1,094	1,112	1,131	1,150	1,169	1,187	1,206		
11,950	13,460	747	766	785	804	822	841	860	879	897	916	935	954	972	991	1,010	1,029	1,047	1,066	1,085	1,104	1,122	1,141	1,160	1,179		
13,460	14,940	718	736	755	774	793	811	830	849	868	886	905	924	943	961	980	999	1,018	1,036	1,055	1,074	1,093	1,111	1,130	1,149		
14,940	16,430	640	658	675	693	710	728	745	763	780	798	815	833	850	868	885	903	920	938	955	973	990	1,008	1,025	1,043		
16,430	17,940	608	626	643	661	678	696	713	731	748	766	783	801	818	836	853	871	888	906	923	941	958	976	993	1,011		
17,940	19,440	574	592	609	627	644	662	679	697	714	732	749	767	784	802	819	837	854	872	889	907	924	942	959	977		
19,440	20,930	552	570	587	605	622	640	657	675	692	710	727	745	762	780	797	815	832	850	867	885	902	920	937	955		
20,930	22,420	478	494	511	527	543	559	576	592	608	624	641	657	673	689	706	722	738	754	771	787	803	819	836	852		
22,420	23,910	442	458	474	491	507	523	539	556	572	588	604	621	637	653	669	686	702	718	734	751	767	783	799	816		
23,910	25,410	403	420	436	452	468	485	501	517	533	550	566	582	598	615	631	647	663	680	696	712	728	745	761	777		
25,410	26,900	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575	590	605	620	635	650	665	680		
26,900	28,400	313	328	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658		
28,400	29,890	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575	590	605	620	635		
29,890	31,390	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613		
31,390	32,880	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556	571		
32,880	34,380	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548		
34,380	35,860	180	195	210	225	240	255	270	285	300	315	330	345	360	375	390	405	420	435	450	465	480	495	510	525		
35,860	37,360	134	149	164	179	194	209	224	239	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479		
37,360	38,850	110	125	140	155	170	185	200	215	230	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455		
38,850	40,350	86	101	116	131	146	161	176	191	206	221	236	251	266	281	296	311	326	341	356	371	386	401	416	431		
40,350	41,840	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407		
41,840	43,340	38	53	68	83	98	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383		
43,340	44,830	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358		
44,830	46,330	0	0	0	6	20	34	47	61	75	89	102	116	130	144	157	171	185	199	212	226	240	254	267	281		
46,330	47,820	0	0	0	0	0	11	24	38	52	66	79	93	107	121	134	148	162	176	189	203	217	231	244	258		
47,820	49,310	0	0	0	0	0	0	1	15	29	43	56	70	84	98	111	125	139	153	166	180	194	208	221	235		

Continued on next page.

Homeowners Only

Refund Table

and line 13 of Form M1PR is at least:

Form M1PR is:	at least	but less than	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	
49,310	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	0	0
50,810	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	0	0
52,300	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	0	0
53,800	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	0	0
55,290	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	0	0
56,790	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	0	0
58,280	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	0	0
59,770 & 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	0	0

and line 13 of Form M1PR is at least:

Form M1PR is:	at least	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	
\$1,490	1,334	1,556	1,577	1,598	1,619	1,641	1,662	1,683	1,704	1,726	1,747	1,768	1,789	1,811	1,832	1,853	1,874	1,896	1,917	1,938	1,959	1,981	2,002	2,023	2,044	2,065	2,086
2,980	1,520	1,541	1,562	1,583	1,605	1,626	1,647	1,668	1,690	1,711	1,732	1,753	1,775	1,796	1,817	1,838	1,860	1,881	1,902	1,923	1,945	1,966	1,987	2,008	2,029	2,050	2,071
4,470	1,503	1,524	1,545	1,566	1,588	1,609	1,630	1,651	1,673	1,694	1,715	1,736	1,758	1,779	1,800	1,821	1,843	1,864	1,885	1,906	1,928	1,949	1,970	1,991	2,012	2,033	2,054
5,960	1,396	1,416	1,436	1,456	1,476	1,496	1,516	1,536	1,556	1,576	1,596	1,616	1,636	1,656	1,676	1,696	1,716	1,736	1,756	1,776	1,796	1,816	1,836	1,856	1,876	1,896	1,916
7,450	1,375	1,395	1,415	1,435	1,455	1,475	1,495	1,515	1,535	1,555	1,575	1,595	1,615	1,635	1,655	1,675	1,695	1,715	1,735	1,755	1,775	1,795	1,815	1,835	1,855	1,875	1,895
8,940	1,351	1,371	1,391	1,411	1,431	1,451	1,471	1,491	1,511	1,531	1,551	1,571	1,591	1,611	1,631	1,651	1,671	1,691	1,711	1,731	1,751	1,771	1,791	1,811	1,831	1,851	1,871
10,430	1,333	1,353	1,373	1,393	1,413	1,433	1,453	1,473	1,493	1,513	1,533	1,553	1,573	1,593	1,613	1,633	1,653	1,673	1,693	1,713	1,733	1,753	1,773	1,793	1,813	1,833	1,853
11,920	1,225	1,244	1,262	1,281	1,300	1,319	1,337	1,356	1,375	1,394	1,412	1,431	1,450	1,469	1,487	1,506	1,525	1,544	1,562	1,581	1,600	1,619	1,637	1,656	1,675	1,694	1,713
13,410	1,197	1,216	1,235	1,254	1,272	1,291	1,310	1,329	1,347	1,366	1,385	1,404	1,422	1,441	1,460	1,479	1,497	1,516	1,535	1,554	1,572	1,591	1,610	1,629	1,648	1,667	1,686
14,900	1,168	1,186	1,205	1,224	1,243	1,261	1,280	1,299	1,318	1,336	1,355	1,374	1,393	1,411	1,430	1,449	1,468	1,486	1,505	1,524	1,543	1,561	1,580	1,599	1,618	1,637	1,656
16,390	1,060	1,078	1,095	1,113	1,130	1,148	1,165	1,183	1,200	1,218	1,235	1,253	1,270	1,288	1,305	1,323	1,340	1,358	1,375	1,393	1,410	1,428	1,445	1,463	1,481	1,499	1,517
17,880	1,028	1,046	1,063	1,081	1,098	1,116	1,133	1,151	1,168	1,186	1,203	1,221	1,238	1,256	1,273	1,291	1,308	1,326	1,343	1,361	1,378	1,396	1,413	1,431	1,449	1,467	1,485
19,370	994	1,012	1,029	1,047	1,064	1,082	1,099	1,117	1,134	1,152	1,169	1,187	1,204	1,222	1,239	1,257	1,274	1,292	1,309	1,327	1,344	1,362	1,379	1,397	1,415	1,433	1,451
20,860	972	990	1,007	1,025	1,042	1,060	1,077	1,095	1,112	1,130	1,147	1,165	1,182	1,200	1,217	1,235	1,252	1,270	1,287	1,305	1,322	1,340	1,357	1,375	1,393	1,411	1,429
22,350	868	884	901	917	933	949	966	982	998	1,014	1,031	1,047	1,063	1,079	1,096	1,112	1,128	1,144	1,161	1,177	1,193	1,209	1,226	1,242	1,259	1,275	1,291
23,840	832	848	864	881	897	913	929	946	962	978	994	1,011	1,027	1,043	1,059	1,076	1,092	1,108	1,124	1,141	1,157	1,173	1,189	1,206	1,222	1,238	1,254
25,330	793	810	826	842	858	875	891	907	923	940	956	972	988	1,005	1,021	1,037	1,053	1,070	1,086	1,102	1,118	1,135	1,151	1,167	1,184	1,200	1,216
26,820	695	710	725	740	755	770	785	800	815	830	845	860	875	890	905	920	935	950	965	980	995	1,010	1,025	1,040	1,055	1,070	1,085

Continued on next page.

Homeowners Only

Refund Table

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	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975			
—	\$1,490	2,066	2,087	2,108	2,129	2,151	2,172	2,193	2,214	2,236	2,257	2,278	2,299	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	
1,490	2,980	2,030	2,051	2,072	2,093	2,115	2,136	2,157	2,178	2,200	2,221	2,242	2,263	2,285	2,306	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310
2,980	4,490	2,013	2,034	2,055	2,076	2,098	2,119	2,140	2,161	2,183	2,204	2,225	2,246	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250
4,490	5,990	1,876	1,896	1,916	1,936	1,956	1,976	1,996	2,016	2,036	2,056	2,076	2,096	2,116	2,136	2,156	2,176	2,196	2,216	2,236	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250
5,990	7,480	1,855	1,875	1,895	1,915	1,935	1,955	1,975	1,995	2,015	2,035	2,055	2,075	2,095	2,115	2,135	2,155	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
7,480	8,970	1,831	1,851	1,871	1,891	1,911	1,931	1,951	1,971	1,991	2,011	2,031	2,051	2,071	2,091	2,111	2,131	2,151	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
8,970	10,470	1,813	1,833	1,853	1,873	1,893	1,913	1,933	1,953	1,973	1,993	2,013	2,033	2,053	2,073	2,093	2,113	2,133	2,153	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
10,470	11,950	1,675	1,694	1,712	1,731	1,750	1,769	1,787	1,806	1,825	1,844	1,862	1,881	1,900	1,919	1,937	1,956	1,975	1,994	2,012	2,031	2,050	2,069	2,087	2,090	2,090	2,090	2,090	2,090
11,950	13,460	1,647	1,666	1,685	1,704	1,722	1,741	1,760	1,779	1,797	1,816	1,835	1,854	1,872	1,891	1,910	1,929	1,947	1,966	1,985	2,004	2,022	2,041	2,060	2,079	2,079	2,079	2,079	2,079
13,460	14,940	1,618	1,636	1,655	1,674	1,693	1,711	1,730	1,749	1,768	1,786	1,805	1,824	1,843	1,861	1,880	1,899	1,918	1,936	1,955	1,974	1,993	2,010	2,010	2,010	2,010	2,010	2,010	2,010
14,940	16,430	1,480	1,498	1,515	1,533	1,550	1,568	1,585	1,603	1,620	1,638	1,655	1,673	1,690	1,708	1,725	1,743	1,760	1,778	1,795	1,813	1,830	1,848	1,865	1,883	1,883	1,883	1,883	1,883
16,430	17,940	1,448	1,466	1,483	1,501	1,518	1,536	1,553	1,571	1,588	1,606	1,623	1,641	1,658	1,676	1,693	1,711	1,728	1,746	1,763	1,781	1,798	1,816	1,833	1,851	1,851	1,851	1,851	1,851
17,940	19,440	1,414	1,432	1,449	1,467	1,484	1,502	1,519	1,537	1,554	1,572	1,589	1,607	1,624	1,642	1,659	1,677	1,694	1,712	1,729	1,747	1,764	1,782	1,799	1,817	1,817	1,817	1,817	1,817
19,440	20,930	1,392	1,410	1,427	1,445	1,462	1,480	1,497	1,515	1,532	1,550	1,567	1,585	1,602	1,620	1,637	1,655	1,672	1,690	1,707	1,725	1,742	1,760	1,777	1,795	1,795	1,795	1,795	1,795
20,930	22,420	1,258	1,274	1,291	1,307	1,323	1,339	1,356	1,372	1,388	1,404	1,421	1,437	1,453	1,469	1,486	1,502	1,518	1,534	1,551	1,567	1,583	1,599	1,616	1,632	1,632	1,632	1,632	1,632
22,420	23,910	1,222	1,238	1,254	1,271	1,287	1,303	1,319	1,336	1,352	1,368	1,384	1,401	1,417	1,433	1,449	1,466	1,482	1,498	1,514	1,531	1,547	1,563	1,579	1,596	1,596	1,596	1,596	1,596
23,910	25,410	1,183	1,200	1,216	1,232	1,248	1,265	1,281	1,297	1,313	1,330	1,346	1,362	1,378	1,395	1,411	1,427	1,443	1,460	1,476	1,492	1,508	1,525	1,541	1,557	1,557	1,557	1,557	1,557
25,410	26,900	1,055	1,070	1,085	1,100	1,115	1,130	1,145	1,160	1,175	1,190	1,205	1,220	1,235	1,250	1,265	1,280	1,295	1,310	1,325	1,340	1,355	1,370	1,385	1,400	1,400	1,400	1,400	1,400
26,900	28,400	1,033	1,048	1,063	1,078	1,093	1,108	1,123	1,138	1,153	1,168	1,183	1,198	1,213	1,228	1,243	1,258	1,273	1,288	1,303	1,318	1,333	1,348	1,363	1,378	1,378	1,378	1,378	1,378
28,400	29,890	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	1,130	1,145	1,160	1,175	1,190	1,205	1,220	1,235	1,250	1,265	1,280	1,295	1,310	1,325	1,340	1,355	1,355	1,355	1,355	1,355
29,890	31,390	988	1,003	1,018	1,033	1,048	1,063	1,078	1,093	1,108	1,123	1,138	1,153	1,168	1,183	1,198	1,213	1,228	1,243	1,258	1,273	1,288	1,303	1,318	1,333	1,333	1,333	1,333	1,333
31,390	32,880	946	961	976	991	1,006	1,021	1,036	1,051	1,066	1,081	1,096	1,111	1,126	1,141	1,156	1,171	1,186	1,201	1,216	1,231	1,246	1,261	1,276	1,291	1,291	1,291	1,291	1,291
32,880	34,380	923	938	953	968	983	998	1,013	1,028	1,043	1,058	1,073	1,088	1,103	1,118	1,133	1,148	1,163	1,178	1,193	1,208	1,223	1,238	1,253	1,268	1,268	1,268	1,268	1,268
34,380	35,860	900	915	930	945	960	975	990	1,005	1,020	1,035	1,050	1,065	1,080	1,095	1,110	1,125	1,140	1,155	1,170	1,185	1,200	1,215	1,230	1,245	1,245	1,245	1,245	1,245
35,860	37,360	854	869	884	899	914	929	944	959	974	989	1,004	1,019	1,034	1,049	1,064	1,079	1,094	1,109	1,124	1,139	1,154	1,169	1,184	1,199	1,199	1,199	1,199	1,199
37,360	38,850	830	845	860	875	890	905	920	935	950	965	980	995	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	1,130	1,145	1,160	1,175	1,175	1,175	1,175	1,175
38,850	40,350	806	821	836	851	866	881	896	911	926	941	956	971	986	1,001	1,016	1,031	1,046	1,061	1,076	1,091	1,106	1,121	1,136	1,151	1,151	1,151	1,151	1,151
40,350	41,840	782	797	812	827	842	857	872	887	902	917	932	947	962	977	992	1,007	1,022	1,037	1,052	1,067	1,082	1,097	1,112	1,127	1,127	1,127	1,127	1,127
41,840	43,340	758	773	788	803	818	833	848	863	878	893	908	923	938	953	968	983	998	1,013	1,028	1,043	1,058	1,073	1,088	1,103	1,103	1,103	1,103	1,103
43,340	44,830	733	748	763	778	793	808	823	838	853	868	883	898	913	928	943	958	973	988	1,003	1,018	1,033	1,048	1,063	1,078	1,078	1,078	1,078	1,078
44,830	46,330	625	639	652	666	680	694	707	721	735	749	762	776	790	804	817	831	845	859	872	886	900	914	927	941	941	941	941	941
46,330	47,820	602	616	629	643	657	671	684	698	712	726	739	753	767	781	794	808	822	836	849	863	877	891	904	918	918	918	918	918
47,820	49,310	579	593	606	620	634	648	661	675	689	703	716	730	744	758	771	785	799	813	826	840	854	868	881	895	895	895	895	895
49,310	50,810	556	570	583	597	611	625	638	652	666	680	693	707	721	735	748	762	776	790	803	817	831	845	858	872	872	872	872	872
50,810	52,300	533	547	560	574	588	602	615	629	643	657	670	684	698	712	725	739	753	767	780	794	808	822	835	849	849	849	849	849

Continued on next page.

Homeowners Only Refund Table

If line 8, Form M1PR is: **and line 13 of Form M1PR is at least:**
 \$2,400 2,425 2,450 2,475 2,500 2,525 2,550 2,575 2,600 2,625 2,650 2,675 2,700 2,725 2,750 2,775 2,800 2,825 2,850 2,875 2,900 2,925 2,950 2,975
 at but less than: **but less than:**
 \$2,425 2,450 2,475 2,500 2,525 2,550 2,575 2,600 2,625 2,650 2,675 2,700 2,725 2,750 2,775 2,800 2,825 2,850 2,875 2,900 2,925 2,950 2,975 3,000
 least your property tax refund is:

52,300	452	465	479	493	507	520	534	548	562	575	589	603	617	630	644	658	672	685	699	713	727	740	754	768
53,800	427	441	454	468	482	496	509	523	537	551	564	578	592	606	619	633	647	661	674	688	702	716	729	743
55,290	402	416	430	443	457	471	485	498	512	526	540	553	567	581	595	608	622	636	650	663	677	691	705	718
56,790	378	391	405	419	433	446	460	474	488	501	515	529	543	556	570	584	598	611	625	639	653	666	680	694
58,280	353	367	380	394	408	422	435	449	463	477	490	504	518	532	545	559	573	587	600	614	628	642	655	669
59,770	262	275	289	303	317	330	344	358	372	385	399	413	427	440	454	468	482	495	509	523	537	550	564	578
61,270	235	249	263	277	290	304	318	332	345	359	373	387	400	414	428	442	455	469	483	497	510	524	538	552
62,760	209	223	237	250	264	278	292	305	319	333	347	360	374	388	402	415	429	443	457	470	484	498	512	525
64,260	183	197	210	224	238	252	265	279	293	307	320	334	348	362	375	389	403	417	430	444	458	472	485	499
65,750	156	170	184	198	211	225	239	253	266	280	294	308	321	335	349	363	376	390	404	418	431	445	459	473
67,250	16	29	41	54	66	79	91	104	116	129	141	154	166	179	191	204	216	229	241	254	266	279	291	304
68,740	0	3	15	28	40	53	65	78	90	103	115	128	140	153	165	178	190	203	215	228	240	253	265	278
70,240	0	0	0	2	14	27	39	52	64	77	89	102	114	127	139	152	164	177	189	202	214	227	239	252
71,730	0	0	0	0	0	0	13	25	38	50	63	75	88	100	113	125	138	150	163	175	188	200	213	225
73,220	0	0	0	0	0	0	0	12	24	37	49	62	74	87	99	112	124	137	149	162	174	187	199	
74,720	0	0	0	0	0	0	0	0	0	11	23	36	48	61	73	86	98	111	123	136	148	161	173	
76,210	0	0	0	0	0	0	0	0	0	0	0	9	22	34	47	59	72	84	97	109	122	134	147	
77,710	0	0	0	0	0	0	0	0	0	0	0	0	0	8	21	33	46	58	71	83	96	108	121	
79,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	20	32	45	57	70	82	95	
80,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	18	31	43	56	68	
82,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83,690	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85,190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85,190 & 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:**
 \$3,000 3,025 3,050 3,075 3,100 3,125 3,150 3,175 3,200 3,225 3,250 3,275 3,300 3,325 3,350 3,375 3,400 3,425 3,450 3,475 3,500
 at but less than: **but less than:**
 \$3,025 3,050 3,075 3,100 3,125 3,150 3,175 3,200 3,225 3,250 3,275 3,300 3,325 3,350 3,375 3,400 3,425 3,450 3,475 3,500 & over
 least your property tax refund is:

—	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310
\$2,980	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250
5,990	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
10,470	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090
13,460	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010
14,940	1,900	1,918	1,935	1,953	1,970	1,988	2,005	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010
16,430	1,868	1,886	1,903	1,921	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930
17,940	1,834	1,852	1,869	1,887	1,904	1,922	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930

Continued on next page.

Homeowners Only

Refund Table

and line 13 of Form M1PR is at least:

\$3,000 3,025 3,050 3,075 3,100 3,125 3,150 3,175 3,200 3,225 3,250 3,275 3,300 3,325 3,350 3,375 3,400 3,425 3,450 3,475 3,500

but less than:

\$3,025 3,050 3,075 3,100 3,125 3,150 3,175 3,200 3,225 3,250 3,275 3,300 3,325 3,350 3,375 3,400 3,425 3,450 3,475 3,500 & over

If line 8,

Form M1PR is:

at least

but less than

your property tax refund is:

19,440	20,930	1,812	1,830	1,847	1,865	1,882	1,900	1,917	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930
20,930	22,420	1,648	1,664	1,681	1,697	1,713	1,729	1,746	1,762	1,778	1,794	1,811	1,827	1,843	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
22,420	23,910	1,612	1,628	1,644	1,661	1,677	1,693	1,709	1,726	1,742	1,758	1,774	1,791	1,807	1,823	1,839	1,850	1,850	1,850	1,850	1,850	1,850	1,850
23,910	25,410	1,573	1,590	1,606	1,622	1,638	1,655	1,671	1,687	1,703	1,720	1,736	1,752	1,768	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
25,410	26,900	1,415	1,430	1,445	1,460	1,475	1,490	1,505	1,520	1,535	1,550	1,565	1,580	1,595	1,610	1,625	1,640	1,655	1,670	1,685	1,700	*	*
26,900	28,400	1,393	1,408	1,423	1,438	1,453	1,468	1,483	1,498	1,513	1,528	1,543	1,558	1,573	1,588	1,603	1,618	1,633	1,648	1,663	1,678	*	*
28,400	29,890	1,370	1,385	1,400	1,415	1,430	1,445	1,460	1,475	1,490	1,505	1,520	1,535	1,550	1,565	1,580	1,595	1,610	1,625	1,640	1,655	*	*
29,890	31,390	1,348	1,363	1,378	1,393	1,408	1,423	1,438	1,453	1,468	1,483	1,498	1,513	1,528	1,543	1,558	1,573	1,588	1,603	1,618	1,633	*	*
31,390	32,880	1,306	1,321	1,336	1,351	1,366	1,381	1,396	1,411	1,426	1,441	1,456	1,471	1,486	1,501	1,516	1,531	1,546	1,561	1,576	1,591	*	*
32,880	34,380	1,283	1,298	1,313	1,328	1,343	1,358	1,373	1,388	1,403	1,418	1,433	1,448	1,463	1,478	1,493	1,508	1,523	1,538	1,553	1,568	*	*
34,380	35,860	1,260	1,275	1,290	1,305	1,320	1,335	1,350	1,365	1,380	1,395	1,410	1,425	1,440	1,455	1,470	1,485	1,500	1,515	1,530	1,545	*	*
35,860	37,360	1,214	1,229	1,244	1,259	1,274	1,289	1,304	1,319	1,334	1,349	1,364	1,379	1,394	1,409	1,424	1,439	1,454	1,469	1,484	1,499	*	*
37,360	38,850	1,190	1,205	1,220	1,235	1,250	1,265	1,280	1,295	1,310	1,325	1,340	1,355	1,370	1,385	1,400	1,415	1,430	1,445	1,460	1,475	*	*
38,850	40,350	1,166	1,181	1,196	1,211	1,226	1,241	1,256	1,271	1,286	1,301	1,316	1,331	1,346	1,361	1,376	1,391	1,406	1,421	1,436	1,451	*	*
40,350	41,840	1,142	1,157	1,172	1,187	1,202	1,217	1,232	1,247	1,262	1,277	1,292	1,307	1,322	1,337	1,352	1,367	1,382	1,397	1,412	1,427	*	*
41,840	43,340	1,118	1,133	1,148	1,163	1,178	1,193	1,208	1,223	1,238	1,253	1,268	1,283	1,298	1,313	1,328	1,343	1,358	1,373	1,388	1,403	*	*
43,340	44,830	1,093	1,108	1,123	1,138	1,153	1,168	1,183	1,198	1,213	1,228	1,243	1,258	1,273	1,288	1,303	1,318	1,333	1,348	1,363	1,378	*	*
44,830	46,330	955	969	982	996	1,010	1,024	1,037	1,051	1,065	1,079	1,092	1,106	1,120	1,134	1,147	1,161	1,175	1,189	1,202	1,216	*	*
46,330	47,820	932	946	959	973	987	1,001	1,014	1,028	1,042	1,056	1,069	1,083	1,097	1,111	1,124	1,138	1,152	1,166	1,179	1,193	*	*
47,820	49,310	909	923	936	950	964	978	991	1,005	1,019	1,033	1,046	1,060	1,074	1,088	1,101	1,115	1,129	1,143	1,156	1,170	*	*
49,310	50,810	886	900	913	927	941	955	968	982	996	1,010	1,023	1,037	1,051	1,065	1,078	1,092	1,106	1,120	1,133	1,147	*	*
50,810	52,300	863	877	890	904	918	932	945	959	973	987	1,000	1,014	1,028	1,042	1,055	1,069	1,083	1,097	1,110	1,124	*	*
52,300	53,800	782	795	809	823	837	850	864	878	892	905	919	933	947	960	974	988	1,002	1,015	1,029	1,043	*	*
53,800	55,290	757	771	784	798	812	826	839	853	867	881	894	908	922	936	949	963	977	991	1,004	1,018	*	*
55,290	56,790	732	746	760	773	787	801	815	828	842	856	870	883	897	911	925	938	952	966	980	993	*	*
56,790	58,280	708	721	735	749	763	776	790	804	818	831	845	859	873	886	900	914	928	941	955	969	*	*
58,280	59,770	683	697	710	724	738	752	765	779	793	807	820	834	848	862	875	889	903	917	930	944	*	*
59,770	61,270	592	605	619	633	647	660	674	688	702	715	729	743	757	770	784	798	812	825	839	853	*	*
61,270	62,760	565	579	593	607	620	634	648	662	675	689	703	717	730	744	758	772	785	799	813	827	*	*
62,760	64,260	539	553	567	580	594	608	622	635	649	663	677	690	704	718	732	745	759	773	787	800	*	*
64,260	65,750	513	527	540	554	568	582	595	609	623	637	650	664	678	692	705	719	733	747	760	774	*	*
65,750	67,250	486	500	514	528	541	555	569	583	596	610	624	638	651	665	679	693	706	720	734	748	*	*
67,250	68,740	316	329	341	354	366	379	391	404	416	429	441	454	466	479	491	504	516	529	541	554	*	*
68,740	70,240	290	303	315	328	340	353	365	378	390	403	415	428	440	453	465	478	490	503	515	528	*	*
70,240	71,730	264	277	289	302	314	327	339	352	364	377	389	402	414	427	439	452	464	477	489	502	*	*

* Use the Homeowner's Worksheet on page 26.

Continued on next page.

Homeowners Only

Refund Table

If line 8, Form M1PR is: at least	and line 13 of Form M1PR is at least:																				
	\$3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275	3,300	3,325	3,350	3,375	3,400	3,425	3,450	3,475	3,500
71,730	238	250	263	275	288	300	313	325	338	350	363	375	388	400	413	425	438	450	463	475	*
73,220	212	224	237	249	262	274	287	299	312	324	337	349	362	374	387	399	412	424	437	449	*
74,720	186	198	211	223	236	248	261	273	286	298	311	323	336	348	361	373	386	398	411	423	*
76,210	159	172	184	197	209	222	234	247	259	272	284	297	309	322	334	347	359	372	384	397	*
77,710	133	146	158	171	183	196	208	221	233	246	258	271	283	296	308	321	333	346	358	371	*
79,200	107	120	132	145	157	170	182	195	207	220	232	245	257	270	282	295	307	320	332	345	*
80,700	81	93	106	118	131	143	156	168	181	193	206	218	231	243	256	268	281	293	306	318	*
82,200	55	67	80	92	105	117	130	142	155	167	180	192	205	217	230	242	255	267	280	292	*
83,690	29	41	54	66	79	91	104	116	129	141	154	166	179	191	204	216	229	241	254	266	*
85,190	2	15	27	40	52	65	77	90	102	115	127	140	152	165	177	190	202	215	227	240	*
86,690	0	0	1	14	26	39	51	64	76	89	101	114	126	139	151	164	176	189	201	214	*
88,190	0	0	0	0	0	12	25	37	50	62	75	87	100	112	125	137	150	162	175	187	*
89,690	0	0	0	0	0	0	8	21	33	46	58	71	83	96	108	121	133	146	158	171	*
91,500	0	0	0	0	0	0	0	0	2	14	27	39	52	64	77	89	102	114	127	140	*
93,310	0	0	0	0	0	0	0	0	0	0	0	0	13	25	38	50	63	75	88	100	*
94,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
95,730	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
96,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
& over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

* Use the Homeowner's Worksheet below.

Homeowners Only

Refund Worksheet

For household incomes of \$25,410 or more with property tax of \$3,500 or more

- Amount from line 13 of Form M1PR **1** _____
- Total household income from line 8 of 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** _____
- Amount from step 7 or step 8, whichever is less.
Enter the amount here and on line 14 of Form M1PR **9** _____

Table for Homeowner's Worksheet

If step 2 is at least:	but less than:	enter on step 3	enter on step 6	enter on step 8
\$25,410	\$31,390	0.025	0.60	1,780
31,390	35,860	0.026	0.60	1,700
35,860	44,850	0.027	0.60	1,700
44,850	52,300	0.028	0.55	1,550
52,300	59,770	0.030	0.55	1,550
59,770	67,250	0.032	0.55	1,390
67,250	74,720	0.035	0.50	1,240
74,720	82,200	0.035	0.50	1,090
82,200	86,690	0.035	0.50	930
86,690	89,690	0.035	0.50	760
89,690	93,310	0.035	0.50	630
93,310	96,940	0.035	0.50	460
96,940	& 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. 270C.306. 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 or a legislative program,
- the Department of Commerce for purposes of locating owners of unclaimed property,
- sources necessary to use statutorily authorized tax collection tools for collecting tax or nontax debts,
- 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, as well as special assessments.

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 (as stated on line 6 of Form M1PR) toward your property taxes on your homestead each year. The state will loan you the remaining amount—the deferred tax—and will pay it directly to your county.

You must pay the deferred tax plus interest back to the state. 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 (Form CR-SCD) are available at www.taxes.state.mn.us or from your county auditor's office.

For questions related only to this program, call 651-556-6088. TTY users, call Minnesota Relay at 711.



Need forms?

- Download from our website forms and other tax-related information, including the M1PR instructions in Spanish, at: **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** or **1-800-657-3676**.
- 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 1 for renters and mobile home owners and after September 15 for homeowners), go to **www.taxes.state.mn.us** or call **651-296-4444** or **1-800-657-3676**. 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 a renter or mobile home owner) or after August 1 (if 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** or **1-800-652-9094**. TTY users, call **711** for Minnesota Relay. Our hours are 8:30 a.m. to 5 p.m. Monday through Thursday, and 8:30 a.m. to 4:30 p.m. 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 a renter) or your 2009 and 2008 property tax statements (if a homeowner).
- **Free tax help is available to seniors, people with low incomes or disabilities, and limited-English speakers.** To find a volunteer tax help site in your zip code area, call 651-297-3724 or 1-800-657-3989. Tax help is available generally from February 1 through April 15.
- **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.

Need to write us?

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

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:

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

You may receive your refund up to 30 days earlier than the dates listed above if you:

- *electronically* file your return by May 15 (if a renter or mobile home owner) or July 1 (if a homeowner), and
- chose the direct deposit option, and
- filed Form M1PR last year, and
- received a CRP(s) from your landlord (if a renter or mobile home owner).

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 call the department at 651-296-3781 or 1-800-652-9094 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.