



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

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

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

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

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

Homeowners

Property ID Number _____ County where property is located _____



- 19** Property tax from line 1 of Statement of Property Taxes Payable in **2024** **19** ■ _____
(Mobile homeowners: See worksheet 1 in the instructions)
- 20** If claiming the special refund, enter amount from line 38 of Schedule 1 below (see instructions). **20** ■ _____
- 21** Subtract line 20 from line 19 (if result is zero or less, leave blank) **21** _____
- 22** **Homestead Credit Refund:** Using the amounts from line 15 and line 21,
 find the amount to enter here from the homeowners refund table in the instructions. **22** _____
- Homeowners and Renters**
- 23** Add lines 18, 20, and 22 **23** ■ _____
- 24** Nongame Wildlife Fund contribution. Your refund will be reduced by this amount **24** ■ _____
- 25** **Your Refund.** Subtract line 24 from line 23. Continue to line 39. **25** ■ _____

Schedule 1 - Special Refund

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

- 26** Line 1 of Statement of Property Taxes Payable in 2024. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 27 and 28 and enter this amount on line 29 **26** ■ _____
- 27** If the Statement lists an amount for new improvements or expired exclusions, complete and enclose Worksheet 3 from the instructions and enter the percentage from Step 3 here. **27** ■ _____ %
- 28** Multiply line 26 by the percentage on line 27 **28** _____
- 29** If you did not have new improvements or expired exclusions, enter the amount from line 26.
 If you had new improvements or expired exclusions, subtract line 28 from line 26. **29** _____
- 30** From your Statement of Property Taxes Payable in 2024, enter the amount from line 2 (2023 column).
 If there is no amount on line 2, see instructions. **30** ■ _____
- ☐ **Disabled Veterans Homestead Exclusion (see instructions)**
- 31** Special refund (not your regular refund) from line 20 of your 2022 Form M1PR **31** ■ _____
- 32** Subtract line 31 from line 30 (if result is a negative number or more than line 29, **STOP HERE;**
 you are not eligible for the special refund) **32** _____
- 33** Subtract line 32 from line 29 (if result is less than \$100, **STOP HERE;**
 you are not eligible for the special refund) **33** _____
- 34** Amount from Line 32 _____ X 12% (.12) **34** _____
- 35** Amount from line 34 or \$100, whichever is greater. **35** _____
- 36** Subtract line 35 from line 33 (if result is zero or less, **STOP HERE;** you are not eligible for this special refund) **36** _____
- 37** Multiply line 36 by 60% (.60) **37** _____
- 38** **Special Refund.** Amount from line 37 or \$1,000, whichever is less.
 Enter the amount here and on line 20 of this Form M1PR. **38** _____

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

☐ Checking ☐ Savings

Routing Number _____

Account Number _____

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

Your Signature _____

Spouse's Signature (If Filing Jointly) _____

Date (MM/DD/YYYY) _____

Daytime Phone _____

Paid Preparer's Signature _____

Date (MM/DD/YYYY) _____

PTIN or VITA/TCE # (required) _____

Preparer's Daytime Phone _____

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

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

Renters — Include your 2023 CRP(s).