



Tenant Hotline

Phone: 612-728-5767

Online: [homelinemn.org/email](mailto:homelinemn.org)

# Updates to Renter's Credits in 2025

Minnesota Department of Revenue: Jake Feneis and Jessica Delcid

Prepare and Prosper: Willie Gregg

December 18, 2024 – 1:30-3:00pm

HOME Line Housing Attorney, Rachael Sterling

# What is HOME Line?

- HOME Line is a statewide nonprofit organization providing free legal, educational, and advocacy services to Minnesota renters. We have advised over 329,000 renters since 1992.
- Our primary program is a free and confidential legal hotline any Minnesota renter can contact us to receive legal advice specific to their situation, in 4 languages.
- HOME Line has a staff of 24, including attorneys, tenant advocates, and tenant organizers. We also rely on volunteers and interns.



# What is HOME Line?

HOME Line Tenant Hotline:

**612-728-5767**

Toll-free: 866-866-3546

- Para Español, llame al 612-255-8870
- Af- Soomaali wac 612-255-8860
- Hais lus Hmoob, Hu 612-255-7104
- Online: *homelinemn.org/email*



# Upcoming Webinars

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**January 15, 2025**

**HOME Line's 2025 Legislative Agenda**



# Housekeeping

- This session is being recorded and will be available on HOME Line's website in a few days
- Please ask questions through the Q&A function located at the bottom of the Zoom window





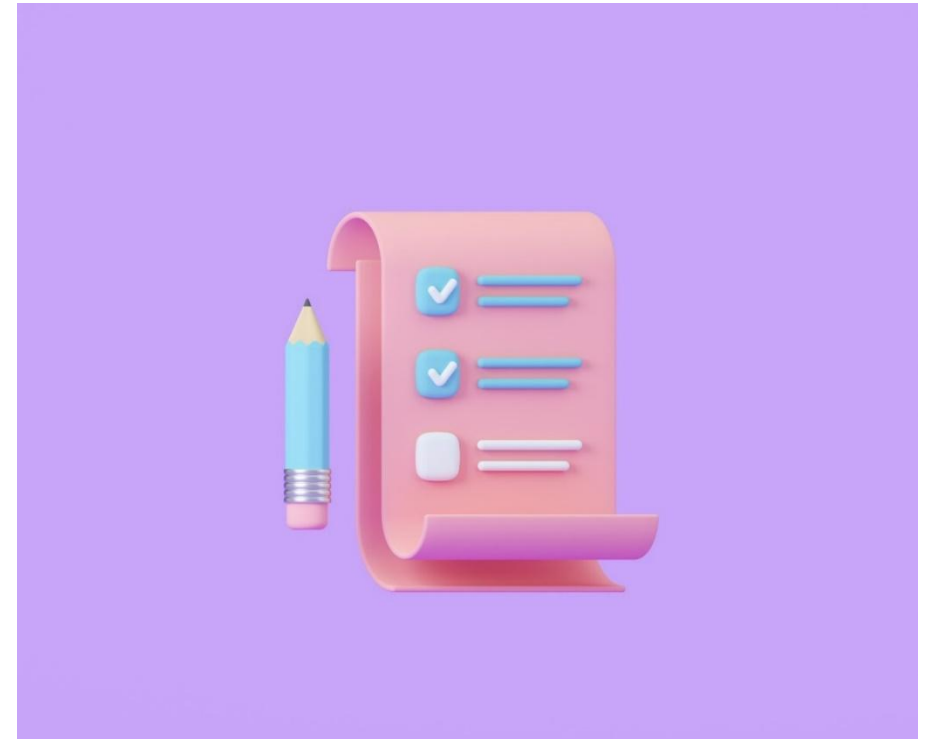
## 2024 Updates for HOME Line

Jessica Delcid | Volunteer Outreach Coordinator  
Jake Feneis | Outreach Supervisor

This presentation is for educational purposes only and does not provide tax advice. It is meant to accompany an oral presentation and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

- Renter's Credit
- Updates for property owners and managing agents





# Today's Presenter

Jessica Delcid

Volunteer Outreach Coordinator

Income Tax and Withholding Division

## What is changing?

- Beginning in 2025, claim Renter's Credit on Minnesota Individual Income Tax (Form M1)
  - Refundable
  - Part of amount owed or refund
- Renters no longer receive separate refund later in year
- Form M1PR updated

## New form: Schedule M1RENT



# Important Reminders

- Renter's claim credit using Form M1, not Form M1PR
- Still use your Certificate of Rent Paid (CRP)
- No separate refund
- 2023 returns and amending previous returns: use previous forms

We will send you a letter if in the past two years you:

- Filed a Minnesota Property Tax Refund (M1PR) as a renter
- Did not file a Minnesota Income Tax return (Form M1)



# Information for Homeowners

- Still file on Form M1PR
- Reworked how additional non-taxable income is reported
- Special Refund calculation moved to Schedule M1PR-SR, Special Refund



## Income Tax and Withholding Division

651-296-3781 or 1-800-652-9094

Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)

Monday through Friday, 8 a.m. to 4:30 p.m.





Thank you!

Jessica Delcid | Volunteer Outreach Coordinator  
Income Tax and Withholding Division



# Today's Presenter



Jake Feneis

Outreach Supervisor

Income Tax and Withholding Division

# Property Owner and Managing Agent Requirements

- Must issue CRPs to tenants if either apply:
  - Property tax was payable on property in 2024
  - You made payments in lieu of property taxes
- Must issue one CRP to each adult renter by **January 31, 2025**

# Who Gets a CRP?

- Adult renters
- Adult roommates and married couples receive separate CRPs
  - One name on each CRP
  - CRPs must show rent split equally

# Important Dates and Penalties

- Issue CRPs no later than **January 31**
- Keep copies of CRPs for four years, until February 1, 2028, for 2024 CRPs
- Penalties:
  - For CRP not issued when required: \$100
  - For overstated rent: Larger of \$100 or 50% of overstated amount

## **2016 Process Review**

- Free filing available to homeowners through e-Services
  - County tax statements provide verification
- Owners and agents required to submit CRPs to tenants

## **Project Goals**

- Obtain CRP information from owners and agents
- Allow renters to use e-Services as free filing option

# CRP Project Timeline: Where Have We Been?

## 2017

- New law allowing Revenue to require owners and agents to submit copies of CRPs to us

## 2019

- Revenue launches new feature in e-Services allowing **business customers** to submit CRPs

# CRP Project Timeline: Where Have We Been?

## 2021

- New law allowing Revenue **to require Taxpayer ID** during registration process

## 2023

- Revenue launches new feature in e-Services allowing **individuals to register** to submit CRPs
- No requirement to use e-Services to create and submit CRPs

# CRP Project Timeline: Where Are We Going?

## 2024

- Revenue transitions Renter's Credit to Form M1, Individual Income Tax return
- Using e-Services to create CRPs still optional

## 2025

- Rent credit claimed on Form M1
- Property owners and managing agents **required to use e-Services** to submit 2024 CRPs to Revenue



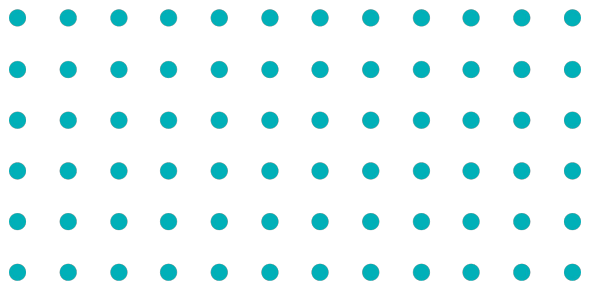
# Updates for Property Owners and Managing Agents

- Beginning in 2025, all CRPs must be generated in e-Services
- If you are required to provide a CRP, you must be registered to use e-Services
- Alternate process exists



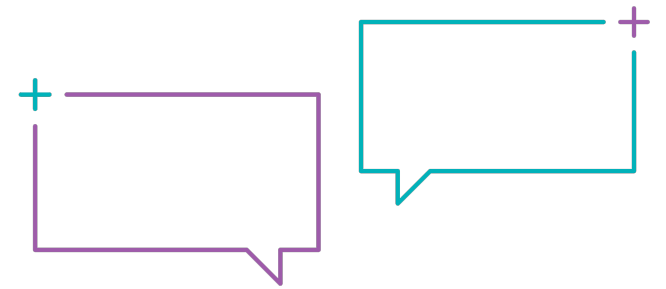
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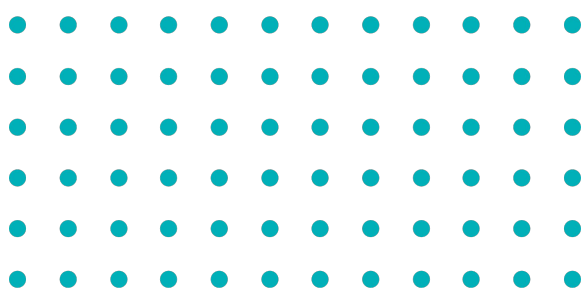
Jessica Delcid  
Jake Feneis



# PREPARE + PROS

Tax + Financial Services Program



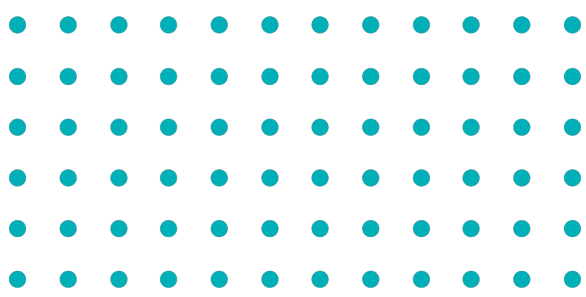


# TAX PREPARATION

2025 Tax Season

- Largest Volunteer Income Tax Assistance (VITA) Site in MN
  - IRS-certified Volunteers
  - Tax Preparers complete 20 hours of training
  - Over 400 Volunteers
- Individuals making under \$40,000, Families under \$70,000
  - Federal and State Returns
  - Property tax returns
  - Prior year returns (back to 2019)
  - Self-employment returns
  - Apply/Renew ITIN (Individual Tax Identification Number)

PREPARE + PROS



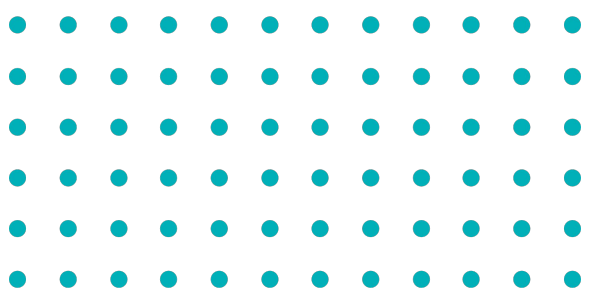
# TAX PREPARATION

3 Seasons

9 Locations

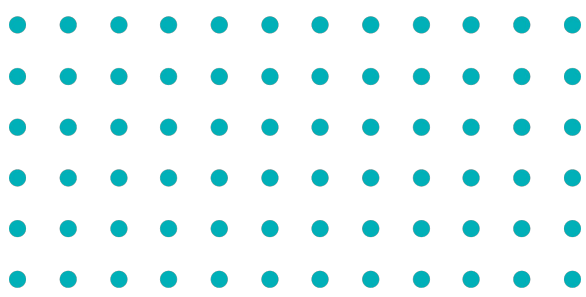
- **Tax Season Clinics:** January – April
  - P+P Main Office Lower Level, St. Paul
  - Merrick Community Services, St. Paul
  - Hallie Q. Brown, St Paul
  - Urban League TC, Minneapolis
  - Eastside Neighborhood Services, Minneapolis
  - Green Central Elementary, Minneapolis
  - CAPI USA, Brooklyn Center
  - VEAP, Bloomington
  - Neighbors Inc, Crecimiento Latino (Culturally Specific)
- **Summer Tax Clinic:** Mid July – Mid August
  - Main Office Lower Level
- **Fall Tax Clinic:** Mid September – October
  - Main Office Lower Level

PREPARE + PROS



TAX  
PREPARATION  
Special Tax Programs

- **Do-It-Yourself Tax Prep (DIY)**
  - Online software
  - P+P Support
- **Self-Employment**
  - Independent Contractor or Sole Proprietor w/ self-employment income over \$10,000
  - Download and complete SETO prior to appointment
- **Individual Tax Identification Number (ITIN)**
  - P+P Certified Acceptance Agents
  - New or Renew ITIN

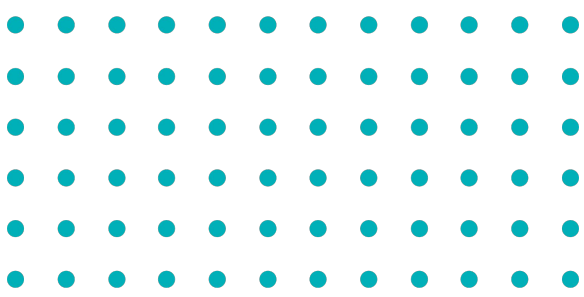


# TAX PREPARATION

Connecting with free tax  
assistance

- Appointments available starting January 15<sup>th</sup>
- Tax season starts on January 25<sup>th</sup> for P+P
- Schedule online or by phone
  - [www.prepareandprosper.org](http://www.prepareandprosper.org)
  - 651-287-0187
- Free tax prep sites available across Minnesota
- Minnesota Revenue website has a site finder tool
  - <https://www.revenue.state.mn.us/free-tax-preparation-sites>

PREPARE + PROS

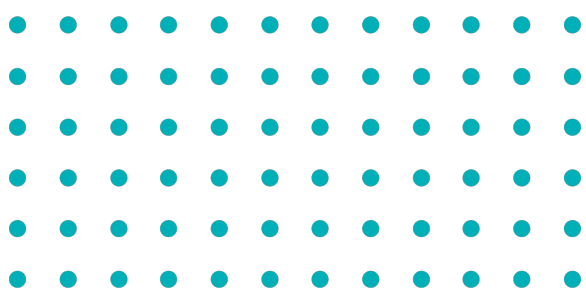


Renter's:  
Be Prepared

- Have all of your CRPs in place before you file your taxes
- If you are missing one or all your CRPs when you file, you will have to file an amended return (Form M1X)
- Amended returns can be complicated to complete and state amendments must be mailed in resulting in long processing times

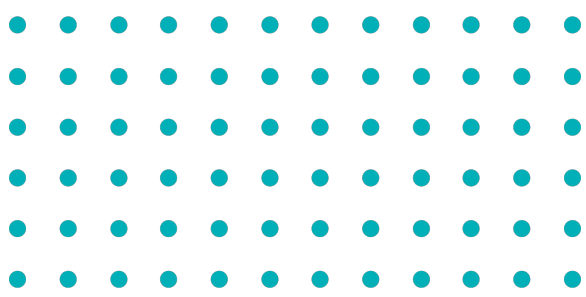
PREPARE + PROS





Property owners:

- Providing timely and correct CRPs is now even more important for a full and complete tax filing for your tenants
- Minnesota Revenue website has guidance and instruction on how to properly complete the forms
- The CRP may still ask about “Housing Support (formerly known as GRH)”, be aware that this question is about a specific program



## Recap for renters

- Refund will be combined with your state
- Renter's Credit refund timeline is changing
  - Will be processed right after filing state return
  - A separate refund will NOT be sent in the summer
- Have all of your CRPs ready when filing
- These changes do not apply to homeowners property tax refund



Questions?



## Tenant Hotline:

Phone: 612-728-5767

Online: *[homelinemn.org/email](http://homelinemn.org/email)*

- HOME Line ofrece servicios en español. Para Español, llame al 612-255-8870.
- HOME Line waxay bixisaa adeeg ku baxa Afka-Soomaaliga. Af- Soomaali wac 612-255-8860.
- Peb lub koom haum HOME Line muaj neeg txhais lus Hmoob. Hais lus Hmoob, Hu 612-255-7104.



Thank You