



**Go Get Your
Money!**

Updates to MN's Renter Property Tax Refund

Presented by HOME Line with support from
a grant from the Department of Revenue

Disclaimer

**HOME Line Staff are not tax experts
and this is not tax advice**

**Please reach out to tax experts if you need
support in filing your taxes**

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 335,000 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*

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01

What is the Renter's Credit?

As a renter in Minnesota, a portion of your rent is used by your landlord to pay their property taxes. Many renters are able to get this portion refunded to them by using information from a tax form called a Certificate of Rent Paid (CRP) to fill out a portion on their Income Taxes

There are a few things that you need to have to receive a CRP and get a refund through your taxes.

- You have to have a Social Security Number (SSN) or an Individual Taxpayer Identification Number ITIN
- You have to be a MN resident
- You live in a property that you rented and the owner paid property tax
- Your household made less than \$73,270 in 2023
- You are not listed as a dependent on someone else's tax return



Not every renter will qualify for a refund.



**The average refund for
qualified renters is
\$731**

**»» What you receive may be
more or less than this ««**

Keep An Eye Out!

As a tenant you should receive a Certificate of Rent Paid (CRP) for every MN rental property you lived in during 2024.

CRP's start being sent out in January and you should be sent one by your property owner or management by January 31st.



Your CRP should have this letterhead, so if you see this double check what it is before you throw it away!

You will need all the information on this to file for your refund

Rent *does include*

- Medical Assistance
- MN Housing Support
 - state or county vendor payments
- For garage, parking spaces, and storage lockers if included in the lease
 - For utilities or pets, if included in rent
 - by the city due to relocation

Rent *does not include*

- Damage deposit, unless used to pay rent
 - Late charges or fees
 - Rent paid after Dec. 31, 2024
- Utilities, if paid separately from rent
- Rent paid by a federal government housing agency or federal program, such as Section 8 Housing Choice Voucher Program or HUD
- A garage or separate structure not provided in the lease
 - Emergency Rental Assistance
- Free rent provided as a move-in incentive



If you do not receive a CRP by February 1st, or believe that the listed amount of rent you paid is incorrect, contact your landlord. If they do not respond, contact the Department of Revenue to request a Rent Paid Affidavit (RPA)

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

Email: individual.incometax@state.mn.us



02

What It Used To Be



Before legislative changes in 2023, when taxes were filed, tenants would file a Renter's Property Tax Refund return (Form M1PR).

- The refund would typically be filed separately from income taxes
 - some tax services did allow for it to be filed all together, but it was difficult to navigate
- Deadline for filing was August 15
- Refunds for this would be received in late summer

These processes are all changing for your 2024 taxes



03

2024 Tax Filing Changes



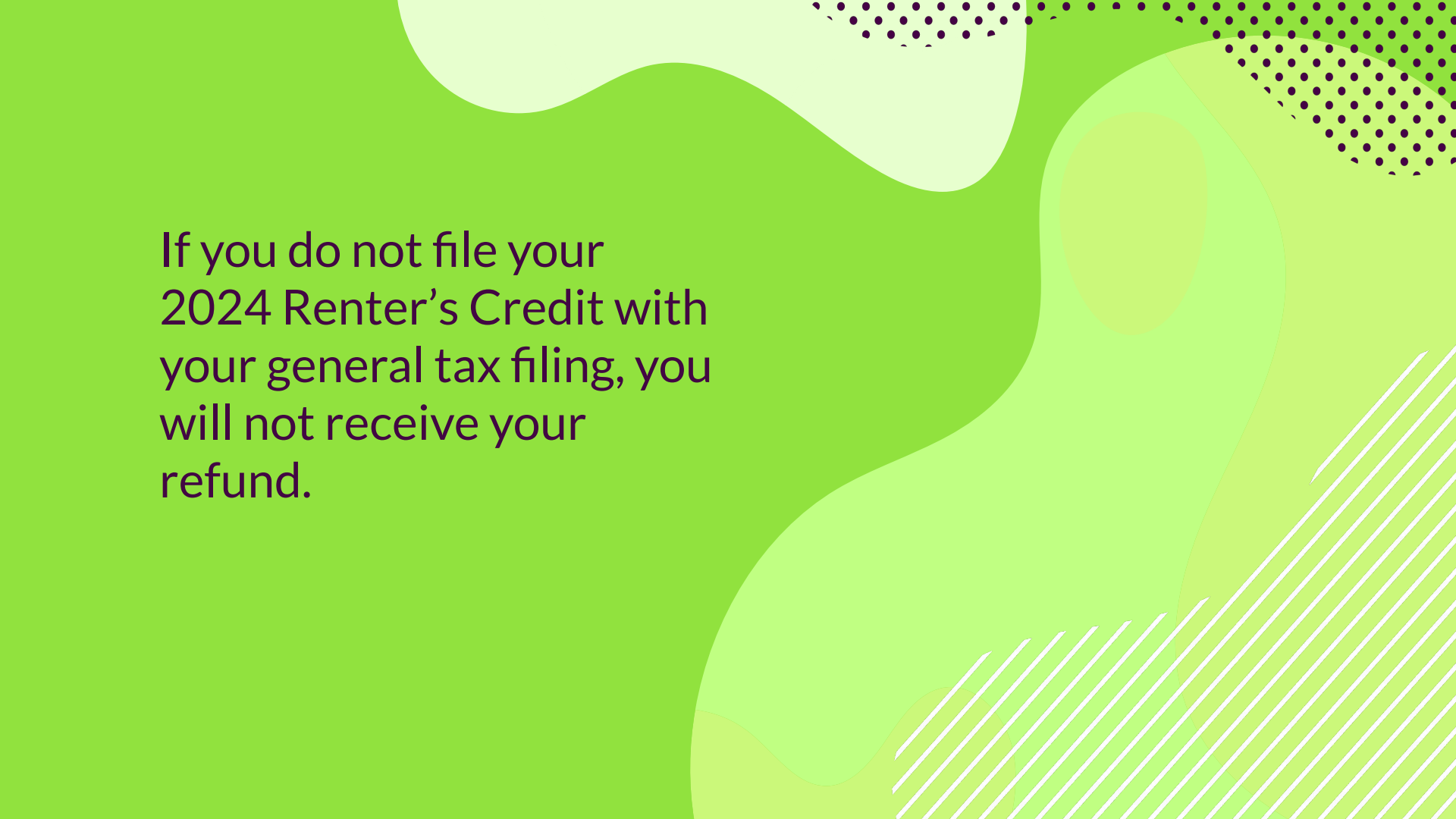


Filing 2024 Taxes

The changes that we will be seeing to the Renter's Tax Credits include:

- Filing the Renter's Credit as part of your Minnesota Individual Income Tax Return
- Receiving your refund all at once in the spring
- ***Deadline for filing will be April 15***
- Likely an increased refund amount



The background is a vibrant green with several white abstract shapes. At the top, there are white curved shapes, some with a black dotted pattern. In the bottom right corner, there are white diagonal lines. The text is positioned on the left side of the image.

If you do not file your
2024 Renter's Credit with
your general tax filing, you
will not receive your
refund.

New Tax Forms

- *2024 Form M1, Individual Income Tax*
- *2024 Schedule M1RENT, Renter's Credit*
- *2024 Schedule M1REF, Refundable Credits*

These forms are available at: <https://www.revenue.state.mn.us/draft-forms-and-instructions>
They can be found underneath the Individual Income Tax dropdown list



2024 Form M1, Individual Income Tax

Do not use staples on anything you submit.

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 _____ County _____

2024 Federal Filing Status (place an X in one box):

(1) Single (2) Married Filing Jointly (3) Married Filing Separately (4) Head of Household (5) Qualifying Surviving Spouse
Spouse Name _____
Spouse SSN _____

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 Now17
Democratic/Farmer-Labor ...12 Libertarian16 General Campaign Fund.....99

Your Code _____ Spouse's Code _____

From Your Federal Return (see instructions)

A. Wages, salaries, tips, etc.	B. IRA, pensions, and annuities	C. Unemployment	D. Federal taxable income
1 Federal adjusted gross income (from line 11 of federal Form 1040 and 1040-SR)			1 ■ _____
2 Additions to income from line 10 of Schedule M1M and line 9 of Schedule M1MB (see instructions)			2 ■ _____
3 Add lines 1 and 2			3 _____
4 Itemized deductions (from Schedule M1SA) or your standard deduction (see instructions)			4 ■ _____
5 Exemptions (from Schedule M1DQC)			5 ■ _____
6 State income tax refund from line 1 of federal Schedule 1			6 ■ _____
7 Subtractions from line 35 of Schedule M1M and line 21 of Schedule M1MB (see instructions)			7 ■ _____
8 Total subtractions. Add lines 4 through 7			8 _____
9 Minnesota taxable income. Subtract line 8 from line 3. If zero or less, leave blank.			9 _____
10 Tax from the table or schedules in the Form M1 instructions			10 _____
11 Alternative minimum tax (enclose Schedule M1MT)			11 ■ _____

2024 Form M1, Individual Income Tax



2024 Schedule M1RENT, Renter's Credit

To claim this credit, you must be a full-year or part-year Minnesota resident. If you are a mobile home owner and received a certificate of rent paid for lot rental only, do not complete this schedule.

Your First Name and Initial _____

Last Name _____

Your Social Security Number _____

Check if, in 2024, you were:

Married filing separately and lived together with your spouse (see instructions)

A resident of a nursing home or adult foster care (see instructions)

- 1 Line 1 of Form M1 1 ■ _____
- 2 If you are married filing separately, enter your spouse's adjusted gross income for the time they lived with you (see instructions) 2 ■ _____
- 3 Add lines 1 and 2. If you were a full-year resident, skip line 4 and enter this amount on line 5 3 _____
- 4 Income you received while a nonresident 4 ■ _____
- 5 Subtract line 4 from line 3 5 _____
- 6 Subtraction for 65 or older (born before January 2, 1960) or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$5,050: 6 ■ _____
 Check the box if you or your spouse are: (A) 65 or Older (B) Disabled
- 7 Dependent subtraction: Enter your subtraction for dependents (use the table in the instructions) 7 ■ _____
- 8 Add lines 6 and 7 8 _____
- 9 Household income. Subtract line 8 from line 5. If less than zero, enter 0. 9 ■ _____
- 10 Enter total rent from line 3 of your Certificates of Rent Paid (CRPs) (include a copy of your CRPs) 10 ■ _____
- 11 Multiply line 10 by 17% (0.17) 11 _____
- 12 Using the amounts from lines 9 and 11, find the amount from the renter's refund table and enter the result here. If you had an amount on line A of your CRP, continue to line 13. Otherwise, include the amount from this line on line 4 of Schedule M1REF 12 ■ _____
- 13 Total amount from line A of all CRPs 13 ■ _____
- 14 Add lines 5 and 13. 14 _____
- 15 Divide line 5 by line 14 (round to the nearest five decimal places) 15 _____
- 16 Multiply line 12 by line 15. Enter the result here and on line 4 of Schedule M1REF. 16 ■ _____

Include this schedule and copies of your CRPs when you file Form M1. Keep a copy for your records.

2024 Schedule M1RENT, Renter's Credit

2024 Schedule M1REF, Refundable Credits



2024 Schedule M1REF, Refundable Credits

Your First Name and Initial	Last Name	Social Security Number
1 Child and Dependent Care Credit <i>(enclose Schedule M1CD)</i>	Enter number of qualifying persons 1a _____	1 ■ _____
2 Child and Working Family Credits <i>(enclose Schedule M1CWFC)</i>	Enter number of qualifying children for the Child Tax Credit 2a _____ Enter number of qualifying older children 2b _____	2 ■ _____
3 K-12 Education Credit <i>(enclose Schedule M1ED)</i>	Enter number of qualifying children 3a _____	3 ■ _____
4 Renter's Credit <i>(enclose Schedule M1RENT)</i>		4 ■ _____
5 Credit for Parents of Stillborn Children <i>(enclose Schedule M1PSC)</i>		5 ■ _____
6 Refundable credit for taxes paid to Wisconsin <i>(enclose Schedule M1RCR)</i>		6 ■ _____
7 Credit for Historic Structure Rehabilitation <i>(enclose certificate)</i>	Enter National Park Service (NPS) project number 7a _____	7 ■ _____
8 Enterprise Zone Credit <i>(enclose DEED certificate)</i>		8 ■ _____
9 Angel Investment Credit <i>(enclose DEED certificate)</i>		9 ■ _____
10 Pass-Through Entity Tax Credit <i>(see instructions)</i>	Enter the Minnesota Tax ID Number and amount associated with each Pass-Through Entity Credit. If you claimed more than three Pass-Through Entity Tax Credits, attach a statement to this form .	10 ■ _____
	MN Tax ID Number: _____ Credit Amount: _____	
	MN Tax ID Number: _____ Credit Amount: _____	
	MN Tax ID Number: _____ Credit Amount: _____	
11 Claim of right <i>(see instructions)</i>		11 ■ _____
12 Credit for Sustainable Aviation Fuel	Enter certificate number from the Department of Agriculture 12a _____	12 ■ _____
13 Add lines 1 through 12. Enter the result here and on line 22 of Form M1		13 _____



You must include this schedule with your Form M1.

The Differences, One More Time



THEN

- Renter's Credit was filed through a separate form
- Refunds were received in late Summer/early Fall
- August deadline for filing



NOW

- Renter's Credit is filed with MN income tax return
- Refunds will be received in Spring with all other state refunds
- April deadline for filing



04

Tax Filing Resources

Tax Support Resources

Prepare + Prosper

Free Tax prep for Individuals making less than 40K and for families making less than 70k

Will support folks who have SSNs and ITINs

Spanish speaking certified acceptance agents (CAAS) to get an ITIN or renew an existing one. Available for free under above guidelines

Call:
651-287-0187

Volunteer Income Tax Assistance

Help prepare federal and state returns for free if eligible

You qualify if you make less than 64k, are 60 or older, speak limited English, are a person with a disability

Many options are available near you!

Visit
irs.treasury.gov/freetaxprep/



THANKS!

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