



Tenant Hotline

Phone: 612-728-5767

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

# Renter's Credit 2026

Jessica Delcid, Grants Coordinator at the Minnesota DOR

Michelle Jensen, Family Services and Tax Program Manager at UCAP

January 21, 2026 — 1:00-2:00pm

HOME Line Housing Attorney, Samuel Spaid

# 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 350,000 renters since 1992.
- We provide free and confidential legal advice through our hotline, and any Minnesota renter can contact us to receive legal advice specific to their situation, in 4 languages.



# 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](http://homelinemn.org/email)



# Upcoming Webinars

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- February 18, Privacy
- March 18, Safe at Home



# 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





# 2025 Renter's Credit Updates

**Jessica Delcid**, Outreach Coordinator  
Income Tax and Withholding Division



Working together to fund the future for all of Minnesota | [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

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

Outreach Coordinator

Income Tax and Withholding Division

# Renter's Credit

- Refundable
- Qualifications:
  - Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
  - Full- or part-year Minnesota resident
  - Lived in and paid rent on Minnesota building where owner was assessed property tax or made payments in lieu of property tax
  - Household income below \$75,390
  - Cannot be claimed as a dependent

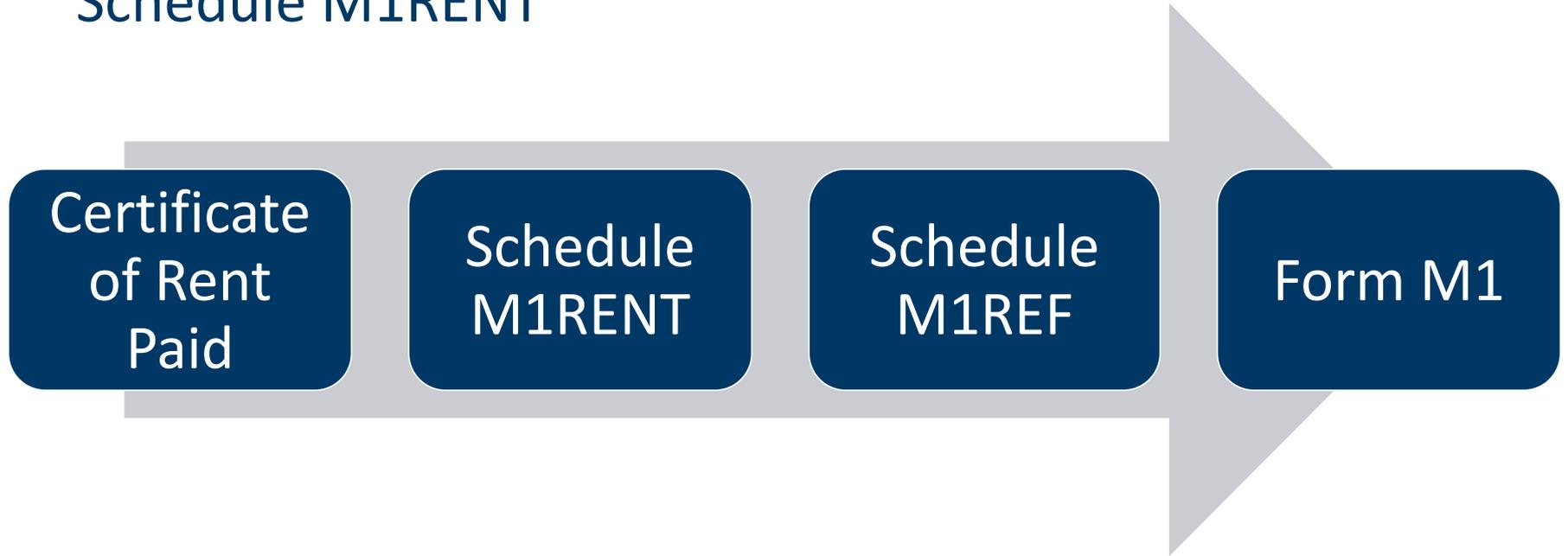
# Important Reminders

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

# Renter's Credit Changes

- Rent exceeds income checkbox and list of non-taxable income now on Schedule M1RENT
- Instructions expanded for residents of care facilities
- Certificate of Rent Paid (CRP)
  - Electronic Control Number (ECN) is not new
  - Assist your clients that are property managers or owners if they have difficulty
  - e-Services opened earlier this year for 2025 CRPs

## Schedule M1RENT



- Ask property manager or managing agent to correct or provide your CRP
- Rent Paid Affidavit (RPA)

# Free Tax Preparation

- Volunteer Income Tax Assistance (VITA) sites
- AARP Tax-Aide sites
- Electronic filing



# Property Owners and Managing Agents

# Rental Property Owner and Managing Agent Requirements

- Must provide a CRP to each renter if either of these apply:
  - Property tax was payable on property in 2025
  - Property is tax-exempt, but you made payments instead of property taxes
- Must create and submit CRPs using e-Services
- Must issue one CRP to each adult renter by **January 31, 2026**

# 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**
  - Visit [Create a CRP](#) on our website
- Keep copies of 2025 CRPs for four years, until February 1, 2029
- Penalties:
  - For CRP not issued when required: \$100
  - For overstated rent: Larger of \$100 or 50% of overstated amount



## Tips to Avoid Common CRP Mistakes

# 8 Tips to Avoid Common CRP Mistakes

1. Create two CRPs for married renters
2. Split rent payments between renters



# 8 Tips to Avoid Common CRP Mistakes

3. Calculate rent accurately
4. Report Housing Support payments



# 8 Tips to Avoid Common CRP Mistakes

5. Report Medical Assistance payments
6. Enter the Caretaker Rent Reduction



# 8 Tips to Avoid Common CRP Mistakes

7. Create CRPs for mobile home owners or tenants
8. Create CRPs for health care facility residents



## 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 | Outreach Coordinator  
Income Tax and Withholding Division

# VITA Tax Program



VITA

**Volunteer Income  
Tax Assistance**



# Our Volunteers

- IRS certified volunteers
- 15-20 training hours
- 85-100 volunteers
- 4,500+ volunteer hours



# Locations

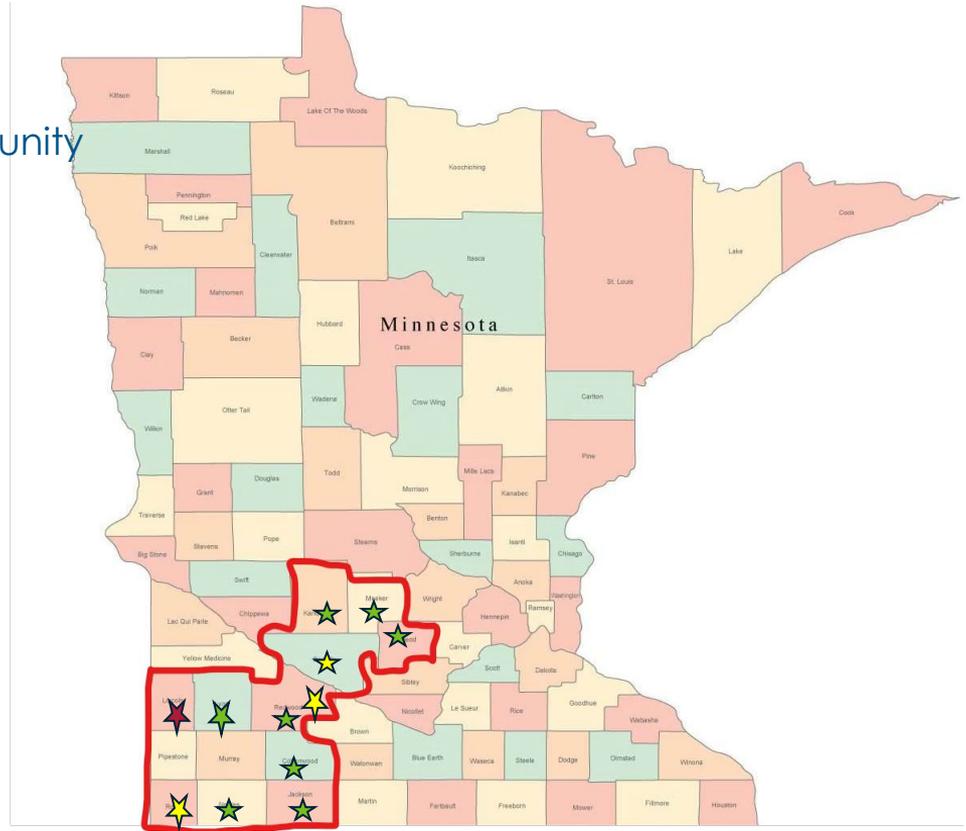
## In-Person Clinics:

- Marshall
- Redwood Falls
- Willmar
- Hutchinson
- Jackson
- Worthington
- Windom
- Litchfield

## Intake Sites:

Lower Sioux Indian Community  
Luverne  
Olivia

## Mobile



# Returns Prepared

- Federal
- State
- Property Tax returns
- Prior year returns-2020

Free tax preparation services are available  
year-round

\$50,000 for individuals with no dependents

\$75,000 couples or families

\$75,000 Self-employed individuals or families



# Tax Prep Options

In-Person



Intake



Virtual



# Appointments and Scheduling

- January 12<sup>th</sup>, 2026-the first day to start scheduling appointments
  - On-line: [unitedcapmn.org](https://unitedcapmn.org) or QR code
  - Phone: 507-476-9283

**Find a site near you!**

MN Department of Revenue website

<https://www.revenue.state.mn.us/free-tax-preparation-sites>

# Documents Needed to File

- Photo ID
- Taxpayer Identification number
  - Income docs
  - All CRP's
- Rent paid affidavit (RPA form)

# CRP Special Notes

- *Medical Assistance Housing Support*



# Questions?

**Family Services/Tax Program Manager:**

**Michelle Jensen**

**[michellej@unitedcapmn.org](mailto:michellej@unitedcapmn.org)**

**507-841-2614**





**THANK YOU!**



Questions?