



2017 CRP, Certificate of Rent Paid

Eligible renters (see eligibility requirements below) may receive a refund based on property taxes paid on their principal place of residence in Minnesota and their income. Renters will need this CRP to apply for a property tax refund.

The landlord is required to give each renter a completed CRP, *Certificate of Rent Paid*, no later than January 31, 2018.

Roommates: The landlord is required to give each unmarried renter living in a unit a separate CRP showing that each roommate paid an equal portion of the rent, regardless of the portion actually paid or whose names are on the lease.

Renters: You must file Form M1PR and include all CRPs to claim a refund. Your refund will be denied or delayed if you do not include all CRPs when filing Form M1PR.

Renter's Name and Address of the Unit Rented	Owner's or Managing Agent's Name and Address (Including ZIP Code)
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Property ID Number or Parcel Number	County	Number of Units on This Property
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Rented from (MM/DD/YYYY): to (MM/DD/YYYY):	Total Months Rented	Number of Adults Living in Unit (count married couple as 1)	Place an X in box if count includes married couple: <input type="checkbox"/>
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Place an X if: Nursing Home Intermediate Care Facility Adult Foster Care Assisted Living

A. Amount paid for the renter by medical assistance (Medicaid) _____
 B. Group Residential Housing (GRH) payments received by landlord on behalf of this renter _____

1 Rent paid to you by this individual renter or married couple for 2017 (round to nearest whole dollar) **1** _____
 If a government housing agency paid you part of the rent for this unit, place an X in this box, but do not include the amounts paid by the government agency in line 1.
 Place an X in this box if rent was for a mobile home lot.
 Place an X in this box if this renter received reduced rent for being caretaker.
 Enter the rent reduction for this renter that is included on line 1 here: _____

2 The percentage for all renters is **17 percent (.17)** **2** _____ **17 %**

3 Multiply line 1 by line 2. **Renters:** Include this amount on line 9 of Form M1PR (round to nearest whole dollar) **3** _____

Landlord: I declare that this certificate is correct and complete to the best of my knowledge and belief.
 Owner's or agent's signature _____ Date _____ Business phone _____

Eligibility Requirements for Renters

You may qualify for the property tax refund if all of the following conditions apply to you for 2017:

- You were a full-year or part-year resident of Minnesota;
- You cannot be claimed as a dependent on someone else's 2017 federal income tax return; and
- Your total household income is less than \$59,960. (Household income is your federal adjusted gross income plus most nontaxable income. If you are married and living together, both incomes are included in household income. If you are single, use your income only; do not include the income of any other person living with you. Also, to arrive at your total household income, a subtraction is allowed if you have dependents, if you contribute to a qualified retirement plan, or if you or your spouse are age 65 or older or disabled.)

If you meet the above eligibility requirements, complete Form M1PR, *Homestead Credit Refund (For Homeowners) and Renters Property Tax Refund*, to determine the amount of your refund. You must include this CRP when you file your return. Your refund will be delayed or denied if you do not include your CRP(s) when you file Form M1PR.

You can find Form M1PR and other tax-related information on our website at www.revenue.state.mn.us.

If you have questions, call the Department at 651-296-3781 or 1-800-652-9094.

If you qualify, complete and file Form M1PR. You must include this CRP when you file your M1PR return. Your refund will be delayed or denied if you do not include this CRP when you file your M1PR. Make copies of Form M1PR and this form and keep them with your records.



2017 Landlord Instructions for CRP

As a landlord, you are required by law to provide one Certificate of Rent Paid (CRP) to each adult renter by January 31, 2018 (M.S. 290A.19).

Do I need to issue CRPs?

If you own rental property and rent living space to someone, you or your managing agent must send them a CRP if:

- property tax was payable in 2017 on the property; or
- you were not required to pay property tax, but you made payments in lieu of property taxes.

If you have a manufactured home cooperative park, you do not need to issue a CRP.

If you own a nursing home, adult foster care home, intermediate care, assisted living, or other health-care facility, go to www.revenue.state.mn.us for more instructions.

How many should I send?

Married renters: Give only one CRP to a married couple. If the couple separated or divorced, give the CRP to the one who stayed in the rental unit. If both moved out, give the CRP to the first one who asks for it.

Unmarried renters: Give a separate CRP to each adult person who lived in the rental unit, even if their name is not on the lease. Enter only one name on each CRP.

If more than one unmarried adult lived in the unit, show that each paid an equal amount of rent, even if they did not.

If one or more of the renters moved in or out during the year, show that each paid an equal amount of the rent for the months they lived in the rental unit together.

When should I send them?

Send all CRPs no later than January 31, 2018.

If a renter moves, you may give the person the CRP when they move, or by January 31, 2018. If a renter moved and left no forwarding address, send the CRP to the person's last known address. Keep a copy until August 15, 2019.

What if I bought or sold a property during the year?

If you sold the property, give each renter a CRP that covers the time you owned the building, or give the buyer all information showing the rent paid while you owned the building. The buyer must then include those amounts on CRPs for the renters.

If you bought the property and the seller did not tell you the amount of rent paid by the renter for the time the seller owned the property, enter on line 1 the total rent paid to you by the renter while you owned the building.

Penalties

If you do not give CRPs to your renters (without reasonable cause), you may have to pay a penalty of \$100 for each such instance. Even if your renter owes back rent, you must issue a CRP to the renter for the rent they actually paid.

You may also have to pay a penalty if you or your managing agent knowingly overstate the amount of rent constituting property tax. The penalty is \$100 or 50 percent of the overstatement, whichever is larger. We assume that you made the overstatement on purpose if the amount of rent constituting property tax reported is 10 percent or more above the actual amount.

Line Instructions

Line 1

Enter the total rent *paid by the renter* in 2017. Place an X in the appropriate box under line 1 if:

- a government housing agency or private charity paid you part of the rent for this unit,
- rent was for a mobile home lot, or
- the renter received reduced rent for being a caretaker or providing other services. If the renter received reduced rent for being a caretaker or for providing other services, enter the rent the renter would have paid if he or she had not provided the services.

Include rent for:

- use of the rental unit
- any storage space
- the garage or parking space

Do not include:

- the subsidized amount of rent paid for the renter by a government or private housing agency (vended MFIP payments should be included on line 1)
- damage deposits
- charges for medical care, food, or laundry
- free rent you gave as an incentive to rent from you
- rent paid for farmland
- late charges or fines
- delinquent rent

Nursing homes or intermediate care facilities. Multiply the number of months the resident lived in the care facility by \$490 and enter on line 1. Do not issue residents a CRP for short-term or transitional care.

Adult foster care homes. Multiply the number of months the resident lived in the adult foster care home by \$760. Enter the result on line 1.

Assisted living facilities: Go to www.revenue.state.mn.us for instructions.

Line 3

Multiply line 1 by **17 percent (.17)** and enter the result on line 3. This is the amount of rent the renter paid for property tax.

Where can I get more CRPs?

- **Make copies.** Use a full sheet of paper for each CRP.
- **Download the CRP and instructions at www.revenue.state.mn.us.**
- **Buy software.** For a list of software, go to www.revenue.state.mn.us, and click on **e-Services**.
- **Create your own CRPs.** Go to www.revenue.state.mn.us to learn how to create your own CRPs. You must send samples to the department for approval before you can send substitute CRPs to renters. If you want to create substitute CRPs next year, fill out the form below and mail to the address provided.

Can I have CRPs mailed to me?

The department keeps a mailing list of owners of rental property and will send CRPs and instructions to those on the list each year.

If your name or address changes, fill out the form below, email us at individual.incometax@state.mn.us, or call at 651-296-3781 or 1-800-652-9094.

Questions?

When you give the CRPs to your tenants, you may be asked questions about the property tax refund or income tax issues.

You can refer them to the department website to find fact sheets, forms, instructions and other tax-related information. Our website address is: www.revenue.state.mn.us.

Your tenant may also contact us by:

- Email: individual.incometax@state.mn.us
- Phone: 651-296-3781 or 1-800-652-9094

Information is also available by writing to:

Minnesota Revenue
Mail Station 5510
St. Paul MN 55146-5510

Notice of Proposed Property Tax

Between November 10 and November 24, 2017, you will receive a Notice of Proposed Property Tax for Taxes Payable in 2018 from your county treasurer.

By state law—as an owner of rental housing—you are required to:

- mail or hand deliver a copy of the notice to your tenants; or

- post a copy of your notice in a conspicuous place on the premises occupied by your tenants.

The purpose of providing copies or posting the notice is to notify tenants of proposed property tax increases or decreases on the building, which may affect their rent payments.

You must post, mail or hand deliver a copy of your Notice of Proposed Property Tax to your tenants by:

- November 28, 2017; or
- no later than three days after you receive the notice, whichever is later.

If You Want Your Notice to be Mailed to a Different Address

While the Notice of Proposed Property Tax is normally mailed to the same address as the property tax bill, owners of rental housing may call or write their county treasurer to request the notice be mailed to a different address.

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Use this form only if you are making changes to your name or address, or if you wish to be removed from our mailing list.

Do not submit this form unless you are making changes.

Landlord ID number: _____

This number is used for tracking purposes and is found on the label used to mail your CRPs.

New or current address

Name of agent/owner

Business name (if different)

Address

City, state, zip code

Old address

Name of agent/owner

Business name (if different)

Address

City, state, zip code

Place an X in this box if you want to be taken off our mailing list to receive CRPs in the future.

Place an X in this box to receive specifications next year for creating and printing your own CRPs. You will receive only two CRPs to use as examples. All substitute forms must be pre-approved. Complete instructions are included in the specifications.

Detach and mail this form to: Minnesota Revenue, Mail Station 1421, 600 North Robert Street, St. Paul, MN 55146