



[Date]

ID: [ID]

Letter ID: [Letter ID]

[TP 1]

[TP 2]

[TP address]

[City, State Zip]

You may be due a larger property tax refund

Taxpayer ID: [XXX-XX-####], [if joint: XXX-XX-####]

Tax Type: Property Tax Refund

Tax Period: 2018

Dear [Taxpayer Name]:

The Minnesota Department of Revenue is reviewing your Property Tax Refund return to ensure you receive the full refund you are due. You reported additional nontaxable income on line 5 of your 2018 Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*.

What do I need to know?

Our instructions listed “pretax medical and dental premiums” as an example of reportable nontaxable income. However, these premiums should not be reported as nontaxable income. If you included these premiums as nontaxable income, you may be eligible for a larger refund.

What do I need to do?

If you did not report pretax medical and dental premiums on your 2018 Form M1PR on line 5, you do not need to respond to this letter. The timing of your refund will not be affected.

If you reported pretax medical and dental premiums on your return on line 5, please complete the following steps by [Reply Date—today's date+30]:

1. Go to [www.revenue.state.mn.us] and type **submit additional information** into the Search box.
2. Select the Letter Response System webpage.
3. Complete the steps as directed.

If you prefer to respond by mail, please complete the following steps by DATE

1. Write the amount of pretax medical and dental premiums included on 2018 Form M1PR line 5 here: _____
2. Send a copy of this letter to (keep the second copy of this letter for your records): _____

Minnesota Department of Revenue
Mail Station XXXX
600 N. Robert St.
St. Paul, MN 55146-XXXX

What happens after I report my pretax medical and dental premiums?

We will review your return to determine if an adjustment to your refund is necessary.

- If you have **not received** your refund, our adjustment may increase your original refund amount.
- If you have already received your refund, you may receive an additional refund.
- Your refund will not be reduced as a result of the information you provide us about pretax medical and dental premiums on line 5.

Note: We may use your refund to pay any Minnesota tax debt you owe or debt referred to us.

What if I have questions?

For more Property Tax Refund information, including 2018 Form M1PR instructions, visit our website at [www.revenue.state.mn.us]. You may also contact us at 651-556-3017 or propertytax.refund.itw@state.mn.us.