



Co-Occupant Income for Homeowner M1PR Worksheet

Co-Occupant Information for Homeowners who file a M1PR:

Complete this worksheet for other people who lived with you except for boarders, renters, your dependents, your parents or your spouse's parents (see exception below). Use additional sheets if more than 2 people where your co-occupants. Complete the worksheet for your live-in parents if they co-owned your home and were not your dependents.

Co-Occupant General Information (Combine for married couples):	Person #1	Person #2
1. Co-Occupant Name		
2. Co-occupant or spouse Disabled OR Age 65 or over on Jan 1, 2026 (<i>\$433/mo they lived with taxpayer</i>) (<i>Yes or No</i>)		
3. Number of months they lived with you		
4. Dependents of Co-Occupant also living with you (<i>List names and ages and the months they lived with you</i>)		
Co-Occupant Income Information: (<i>only include amounts for the months that the co-occupant lived in your home</i>)		
5. Federal Adjusted Gross Income (AGI) from line 1 of their M1 for TY25	\$	\$
6. Non-Taxable Social Security and/or Railroad Retirement Board benefits not included in AGI	\$	\$
7. Deduction for contribution to a qualified retirement plan	\$	\$
8. Total Payments from: MFIP (MN Family Investment Program) GA (General Assistance)	\$	\$
9. Total payments from other programs, such as: <ul style="list-style-type: none">• SSI (Supplemental Security Income)• MSA (MN Supplemental Aid)• Minnesota Housing Support (formerly GRH)• Diversionary Work Program (DWP)• Emergency Assistance• Refugee Cash Assistance• Pay-for-Performance" Success Payments under the federal Home Affordable Modification Program (HAMP) <i>Do not include Medicaid payments or non-cash payments from government agencies, such as food stamps, clothing, medical supplies, fuel assistance, and child care assistance.</i>	\$	\$
10. Additional nontaxable income (<i>List types and amounts</i>)	\$	\$
	\$	\$
	\$	\$
11. Alimony payments your co-occupant made that were non-deductible on federal Schedule 1 Line 19a	\$	\$
12. Amounts eligible to be subtracted from Minnesota income on lines 31 through 37 of your co-occupant's Schedule M1M, Income Additions and Subtractions	\$	\$