

2014 Form PCR, Political Contribution Refund Application

Complete this form to claim a refund of contributions made between January 1 and December 31, 2014, to Minnesota political parties and candidates for Minnesota state offices. **Include the original Minnesota Political Contribution Receipt, Form EP-3, for all your contributions made between January 1 and December 31, 2014 with this form. DO NOT STAPLE.**

| | | | | |
|----------------------|-------------------------------------------------------------|--|-----------|-------------------------------|
| Print or type | Your first name and initial | | Last name | Social Security number |
| | Spouse's first name and initial (if this is a joint return) | | Last name | Spouse Social Security number |
| | Present home address (street, apartment, route) | | | Date of birth |
| | City State Zip code | | | Spouse date of birth |

Place an X if a Foreign Address: Place an X if a new address:



Place an X in one box (**married couples: see the notice below**):

- (1) Single (2) Married, filing joint application (3) Married, filing separate application

Determining your refund

You may file only one application each year. You cannot file another application for the same year or amend an application after it has been filed.

- Add all the contributions made between January 1 and December 31, 2014, shown on the Form(s) EP-3, *Minnesota Political Contribution Receipt*, attached to this application and enter the total. **1** _____
- If you are a married couple filing a joint application, enter \$100. If you are single or married but filing a separate application, enter \$50. **2** _____
- Enter the amount from line 1 or line 2 above, **whichever is less.**
This is the amount of the refund you will receive **3** _____
- For direct deposit of the full refund amount on line 3, enter all of the following. (Use an account not associated with any foreign banks.)

Account type: Checking Savings Routing number: _____ Account number: _____

Sign here

I declare that this form is correct and complete to the best of my knowledge and belief.

Your signature _____ Spouse's signature (if a joint application) _____ Date _____ Daytime phone _____

Additional information

MARRIED COUPLES:

- You must choose to file either a joint application or separate applications; you cannot file both.**
- If you file a separate application, do not enter your spouse's name and Social Security number and do NOT have your spouse sign your application.**

Mail this application no later than April 15, 2015, to:

Minnesota Revenue
Political Contribution Refund
St. Paul, MN 55146-1800



Form PCR Instructions for 2014

Purpose of This Form

Minnesota voters who contributed gifts of money to candidates for state office or to a state political party may be able to apply for a refund of all or a portion of contributions made between January 1 and December 31, 2014. The maximum refund is \$50 for an individual and \$100 for a married couple.

An individual or married couple filing a joint application may file only one Form PCR for each calendar year in which contributions were made, even if they contributed to more than one candidate or party.

You may receive a refund for all or a portion of contributions you made between January 1 and December 31, 2014, to candidates for the following Minnesota state offices—if the candidates have signed an agreement with the Minnesota Campaign Finance and Public Disclosure Board to observe the state campaign spending limit law:

- Minnesota House of Representatives
- Minnesota State Senate
- Governor and Lieutenant Governor of Minnesota
- Attorney General of Minnesota
- Secretary of State of Minnesota
- Minnesota State Auditor

You may also receive a refund of all or a portion of contributions you made to the:

- Independence Party
- Republican Party
- Democratic Farmer-Labor (DFL) Party
- Grassroots Party
- Libertarian Party
- any precinct, city, county, congressional or legislative district unit of the Minnesota parties listed above.

Who May File

To be eligible for the refund, you must be a registered voter in Minnesota or, if you are not a registered voter, you must:

- be a United States citizen,
- be age 18 or older, and
- have lived in Minnesota at least 20 days immediately before any 2014 statewide or local election in which you would be eligible to vote if you were registered.

However, regardless of whether or not you are a registered voter, you are not eligible for the refund if:

- you are under guardianship of the person, but have not retained the right to vote, or
- you have been found by a court to be legally incompetent to vote, or
- you have been convicted of a felony and your civil rights have not been restored.

Include EP-3 Forms

To receive your refund, you must include with your Form PCR the **original Minnesota Political Contribution Receipt**, Form EP-3, you received for each contribution.

If you do not include the original receipts, your form will be sent back to you. Your contributions must have been made between January 1 and December 31, 2014, to file the 2014 Form PCR.

When to File

You may apply for your refund at any time, but no later than April 15, 2015.

Do not mail your application in the same envelope with your Minnesota income tax return. The amount of your political contribution refund cannot be used as a credit on your Form M1. Putting Form PCR in the same envelope with your return may delay processing of both forms.

Amended Returns, Extensions for Filing are Not Permitted

Form PCR cannot be amended.

You cannot get an extension to file Form PCR. It must be filed by the April 15, 2015, due date. A refund will not be issued for a 2014 Form PCR filed after that date.

Completing Form PCR

Important: You must enter your name, address, date of birth and Social Security number (and your spouse's name, date of birth and Social Security number if filing a joint application) in the heading of Form PCR. Also, be sure to indicate the number of receipts you are attaching. If this information is not included, your refund may be delayed.

Filing Status Boxes

If you are single, check the *Single* box.

If you are married, you may:

- file one application together with your spouse for a maximum refund of \$100, or
- each file a separate application for a maximum refund of \$50 each.

If you choose to file a joint application, you must enter the name, date of birth and Social Security number for both you and your spouse. Check the box for *Married, filing joint application*.

If you are married and choose to file separate applications, do not include your spouse's name, date of birth and Social Security number. Enter your name only and check the box for *Married, filing separate application*.

Line Instructions

Line 1

Add the amounts shown on all of the Form EP-3 receipts, and enter the total on line 1. The receipts must be for contributions made between January 1 and December 31, 2014.

Line 2

Enter \$100 if you are filing a joint application. If you are single or married and filing a separate application, enter \$50.

Line 3

Enter the amount from line 1 or line 2, whichever is less.

You will receive the total of your contributions up to the maximum refund, which is \$100 if you are married filing a joint application or \$50 if you are single or married filing a separate application.

Line 4

If you want the refund to be directly deposited into your checking or savings account, enter the requested information on line 4.

Note: You must use an account not associated with any foreign banks.

Refer to the sample below to find the routing and account numbers.

You can find your bank's routing number and account number on the bottom of your check. Both numbers start after the two dots (:) and end with the bar||

⑆09 1 000000⑆ 000000000000⑈

└─── Bank's routing number ──┘ └─── Account number ──┘

The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). If your account number is less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces and symbols—and leave any unused boxes blank.

Sign your return

Sign your return at the bottom of the form.

Continued

Form PCR Instructions for 2014, Cont.

If You Owe Federal or Minnesota Tax

—or if you owe criminal fines, a debt to a state or county agency, district court, qualifying hospital or public library, state law requires the department to apply your refund to the amount you owe (including penalty and interest on the taxes).

If your debt is less than your refund, you will receive the difference.

Use of Information

Form PCR is not required by law to be filed. However, to claim a political contribution refund, you must file this form. All information on this form is required to properly identify you and determine if you qualify for this refund. Your Social Security number is required by M.S. 270C.306. If all the information, other than your phone number and banking information, is not provided, your application may be delayed or denied.

Your Social Security number and all other information on Form PCR are private and cannot be disclosed to others without your consent. However, your contribution can be tabulated with those of other contributors to that candidate or political party, and the total can be given to the Campaign Finance and Public Disclosure Board.

Questions?

Web: www.revenue.state.mn.us

Email: individual.incometax@state.mn.us

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

Information will be provided in an alternative format upon request.