

Form PCR instructions for 2006

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 during the calendar year. 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 in 2006 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 in 2006 to the:

- Independence Party
- Republican Party
- Democratic Farmer-Labor (DFL) Party
- Green 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 2006 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, 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.

Attach EP-3 forms

To receive your refund, you must attach to your Form PCR the **original Minnesota Political Contribution Receipt**, Form EP-3, you received for each contribution. If you do not attach the original receipts, your form will be sent back to you. Your contributions must have been made in 2006 to file the 2006 Form PCR.

When to file

You may apply for your refund at any time, but no later than April 16, 2007.

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 16, 2007, due date. A refund will not be issued for a 2006 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. 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 your receipts (Form EP-3), and enter the total on line 1. The receipts must be for contributions made in 2006.

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.

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.

If you owe delinquent Minnesota taxes, criminal fines or a debt to a state or county agency, district court, qualifying hospital or public library, state law requires the Department of Revenue to apply your refund to the amount you owe (including penalty and interest on the taxes). If you participate in the Senior Citizens Property Tax Deferral Program, your refund will be applied to your deferred property tax total. Your Social Security number will be used to identify you as the correct debtor.

If you owe less than the amount of your refund, you will receive the difference.

Questions?

If you have questions, call 651-296-3781. TTY users, call 711 for Minnesota Relay.

Information will be provided in an alternative format, such as large print, upon request.