8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 DEPARTMENT OF REVENUE

FINAL DRAFT - 10/2/23



 78 80

74 76

2023 Form M1PRX, Amended Homestead Credit Refund (for Homeowners)

	YOUR FIRST NAME, INIT YOUR LAST NAMEXXXX Your First Name and Initial Last Name Last Name Last Name		111223333 Social Security Number		11/22/3333 Date of Birth (MM/DD/YYYY)	
		SPOUSE LAST NAMEXX Spouse Last Name	111223333 Spouse Social Security Number CITYXXXXXXXXXXXXXXX City		11/22/3333 Spouse Date of Birth	
CU	RRENT HOME ADDRESSXXXXXX ent Home Address				<u>11223</u> ZIP Code	
Check that apply: 🛛 Renter 🎦 Homeowner 🖾 Nursing home or adult foster		care resident X Mobile home owner		Department use only: Effective interest date:		
ζ	Mark box if your income changed because of a fede	ral adjustment. Enclose a <i>comp</i>	lete copy of the federal adjustment.			
1	Federal adjusted gross income (from line 1 of	Form M1 see instructions i	f vou did not file Form M1)	1	1234567	
2	Nontaxable Social Security and/or Railroad Re					
	and not included in line 1 above (determine fr			2 🔳 🔄	1234567	
3					1004565	
+	(add lines 16 and 20 of federal Schedule 1) Als			3 🔳	1234567	
4		-			12345678	
+	Aid), SSI (Supplemental Security Income), GA (<i>General Assistance)</i> , and MI	N HOUSING SUPPORT (<i>formerly GRH</i>)	4 🔳	12010070	
5	Additional nontaxable income from line 20 of S	chedule M1PR-AI, Additions t	o Income	5 🔳 💷	1234567	
_					100455	
6	Add lines 1 through 5 (if you are a renter and		you paid, enclose an explanation) .	6	1234567	
7	Subtraction for 65 or older (born before Janua		ablad antar ¢4 800-		1234567	
┢	If you (or your spouse if filing a joint return) a Check the box if you or your spouse are:		abled, enter \$4,800:	7 🔳 🔄	1234307	
8	Dependent Subtraction: Enter your subtraction			8 🔳	1234567	
	Number of dependents: <u>12</u> Names and Sc					
	CHILD'S NAME/GRADE; CHI	LD'S NAME/GRAD				
9	Retirement Account subtraction (see instruction	ons)		9 🔳 🔄	1234567	
+					1234567	
10	Total other subtractions (see instructions) Subtraction type <u>SUBTRACTION</u> TY	PF XXXXXXXXXXXX		. 10 🔳 🔄		
	- Sandraction type - Son - 14 10 - 10 11 - 1		XXXXXXXXXXXXXXXXX			
11	This line intentionally left blank		<u> </u>	11 🔳	1234567	
1	This line intentionally left blank		<u> </u>	11 🔳		
	This line intentionally left blank Add lines 7 through 11			11 ■	1234567 1234567	
12	Add lines 7 through 11		<u> </u>	12	1234567	
12						
12 13	Add lines 7 through 11 Subtract line 12 from line 6		· · · · · · · · · · · · · · · · · · ·	12	1234567 1234567	
12 13	Add lines 7 through 11		· · · · · · · · · · · · · · · · · · ·	12	1234567	
12 13 14	Add lines 7 through 11 Subtract line 12 from line 6		· · · · · · · · · · · · · · · · · · ·	12	1234567 1234567	
12 13 14 15	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshee)	et 5 - Co-occupant Income.	If negative, enter as a negative)	12 13	1234567 1234567 1234567 1234567	
12 13 14 15 Hor	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshe Add line 14 to line 13 Add line 14 to line 13 neowners — Do not complete lines 16-18.	et 5 - Co-occupant Income. Continue to next sectio	If negative, enter as a negative)	12 13	1234567 1234567 1234567	
12 13 14 15 16	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshe Add line 14 to line 13 Add line 14 to line 13 neowners — Do not complete lines 16-18. Enter total rent from CRP(s) (you must enclose)	et 5 - Co-occupant Income. Continue to next sectio	If negative, enter as a negative)	12 13 14 ■ 15 16 ■	1234567 1234567 1234567 1234567 1234567	
L2 L3 L4 L5 Hor .6	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshe Add line 14 to line 13 Add line 14 to line 13 Enter total rent from CRP(s) (you must enclose Multiply line 16 by 17% (.17)	et 5 - Co-occupant Income. Continue to next sectio your CRPs)	If negative, enter as a negative) n.	12 13 14 ■ 15	1234567 1234567 1234567 1234567	
L2 L3 L4 L5 Hor .6	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshee Add line 14 to line 13 Add line 14 to line 13 neowners — Do not complete lines 16-18. Enter total rent from CRP(s) (you must enclose Multiply line 16 by 17% (.17) Renter's Refund. Using the amount from line	et 5 - Co-occupant Income. Continue to next sectio your CRPs)	If negative, enter as a negative) n.	. 12	1234567 1234567 1234567 1234567 1234567 1234567 1234567	
12 13 14 15 16 17 18	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshee) Add line 14 to line 13 Add line 14 to line 13 neowners — Do not complete lines 16-18. Enter total rent from CRP(s) (you must enclose) Multiply line 16 by 17% (.17) Renter's Refund. Using the amount from line refund table in the instructions. Continue with	et 5 - Co-occupant Income. Continue to next sectio your CRPs)	If negative, enter as a negative) n.	12 13 14 ■ 15 16 ■	1234567 1234567 1234567 1234567 1234567	
12 13 14 15 16 17 18	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshee Add line 14 to line 13 Add line 14 to line 13 neowners — Do not complete lines 16-18. Enter total rent from CRP(s) (you must enclose Multiply line 16 by 17% (.17) Renter's Refund. Using the amount from line refund table in the instructions. Continue with	et 5 - Co-occupant Income. Continue to next sectio your CRPs)	If negative, enter as a negative) n.	. 12 . 13 . 14 ■ . 15 . 16 ■ . 17 . 18	1234567 1234567 1234567 1234567 1234567 1234567 1234567 1234567	
13 14 15 16 17 18 Hor	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshee) Add line 14 to line 13 Add line 14 to line 13 neowners — Do not complete lines 16-18. Enter total rent from CRP(s) (you must enclose) Multiply line 16 by 17% (.17) Renter's Refund. Using the amount from line refund table in the instructions. Continue with	et 5 - Co-occupant Income. Continue to next sectio your CRPs)	If negative, enter as a negative) n.	. 12 . 13 . 14 ■ . 15 . 16 ■ . 17 . 18	1234567 1234567 1234567 1234567 1234567 1234567 1234567	
12 13 14 15 Hor 18 Hor	Add lines 7 through 11 Subtract line 12 from line 6 Co-occupant Income (from line 13 of Workshee Add line 14 to line 13 neowners — Do not complete lines 16-18. Enter total rent from CRP(s) (you must enclose Multiply line 16 by 17% (.17) Renter's Refund. Using the amount from line refund table in the instructions. Continue with neowners perty ID Number 12345678901234 co	et 5 - Co-occupant Income. Continue to next sectio your CRPs) 13 and line 17, find the amo lines 23-25 unty where property is loca rty Taxes Payable in 2024 .	If negative, enter as a negative) n.	12 13 14 ■ 15 16 ■ . 17 . 18 X	1234567 1234567 1234567 1234567 1234567 1234567 1234567 1234567	

10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80 82 84 8

202	3 M1PRX, page 2		
		*	2 3 5 8 2 1 *
			10045070
21	Subtract line 20 from line 19 (<i>if result is zero or less, leave blank</i>)	21	12345678
22	Homestead Credit Refund: Using the amounts from line 15 and line 21,	22	12345678
Hor	_find the amount to enter here from the homeowners refund table in the instructions	22	12343070
23	Add lines 18, 20, and 22	23	12345678
24	Original Refund. Refund amount from line 23 of your Form M1PR, previous Form M1PRX,		
	or audit report (see Form M1PRX instructions).	24 🗖	12345678
25	Additional Refund. If line 23 is more than line 24, subtract line 24 from line 23	25 🔳	12345678
			10045670
26	If line 24 is more than line 23, subtract line 23 from line 24	26 🗖	12345678
			12345678
27	Interest (see Form M1PRX instructions)	27	12545070
28	Amount You Owe. Add lines 26 and 27 (see Form M1PRX instructions)	28	12345678
20			
Sch	edule 1 - Special Refund		
To q	ualify, you must have owned and lived in this homestead both on January 2, 2023, and on January 2, 2024	. If you q	ualify, see the instructions.
29	Line 1 of Statement of Property Taxes Payable in 2024. If the Statement does not list an amount for new		
	improvements or expired exclusions, skip lines 30 and 31 and enter this amount on line 32	29 🗖	12345678
30	If the Statement lists an amount for new improvements or expired exclusions, complete and enclose		
	Worksheet 3 from the instructions and enter the percentage from Step 3 here	30 🗖	12 %
			12345678
31	Multiply line 29 by the percentage on line 30	31	12343070
32	If you did not have new improvements or expired exclusions, enter the amount from line 29. If you had new improvements or expired exclusions, subtract line 31 from line 29.	32	12345678
33	From your Statement of Property Taxes Payable in 2024, enter the amount from line 2 (2023 column).		
33	If there is no amount on line 2, see instructions	33	12345678
	Disabled Veterans Homestead Exclusion (see instructions)		
34	Special refund (not your regular refund) from line 20 of your 2022 Form M1PR	34 🗖	12345678
35	Subtract line 34 from line 33 (if result is a negative number or more than line 32, STOP HERE;		
	you are not eligible for the special refund)	35	12345678
36	Subtract line 35 from line 32 (if result is less than \$100, STOP HERE;		
	you are not eligible for the special refund)	36	12345678
37	Amount from Line 35 <u>123456</u> X 12% (0.12)	37	12345678
38	Amount from line 37 or \$100, whichever is greater	38	12345678
20	Culturest line 28 from line 26 life result is zero er loss CTOP LICPE, you are not clisible for this special refu	d) 20	12345678
39	Subtract line 38 from line 36 (if result is zero or less, STOP HERE; you are not eligible for this special refun		12345678
40 41	Multiply line 39 by 60% (.60) Special Refund. Amount from line 40 or \$1,000, whichever is less. Special Refund.	40	12343070
41	Enter the amount here and on line 20 of this Form M1PRX	41	12345678
42	Direct deposit of your refund (you must use an account not associated with a foreign bank):		
	X Checking X Savings 123456789123456789 123456789012345	6789	
	Routing Number Account Number		
Тахр	ayer: I declare that this return is correct and complete to the best of my knowledge and belief.		
	11/22/3333		1112223333
Your	Signature Spouse's Signature (If Filing Jointly) Date (MM/DD/YYYY)		Daytime Phone
	11/22/3333 123456789		6515555555
Paid	Preparer's Signature Date (MM/DD/YYYY) PTIN or VITA/TCE # (req	uired)	Preparer's Daytime Phone
Х	I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.		
	Explanation of change: Enclose a page explaining changes. Include supporting forms and schedules, such		
	statements. If you do not enclose the required information or provide an explanation, processing of your Mail to: Minnesota Property Tax Refund, 600 N. Robert St., St. Paul, MN 55146-0020	Form M1	IPRX will be delayed.
	9995		

Instructions for Form M1PRX

Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund Return

Use Form M1PRX to amend your original Form M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund. You can use Form M1PRX to either apply for an additional refund or pay back some or all of the refund you received.

Should I file Form M1PRX?

File Form M1PRX if your property tax refund amount on Form M1PR changes for any reason, including any of the following:

- You made a mistake on your original Form M1PR.
- You are a homeowner who received a corrected Statement of Property Taxes Payable.
- You are a homeowner who received an abatement of some of your property taxes.
- You are a renter who received a corrected or an additional Certificate of Rent Paid (CRP).
- Your household income has changed.

There are civil and criminal penalties for not filing an amended return if you are required to do so, and for filing a return containing false information.

Explanation of Change

You must include an explanation of any changes you are making. Enclose a separate page with your Form M1PRX to explain the changes.

Deadline for Filing

The deadline for filing Form M1PRX is 3.5 years from the due date of the original Form M1PR. For example, if your property tax refund return is due August 15, 2024, then your Form M1PRX is due February 15, 2028.

What will I need?

To complete Form M1PRX, you may need any of the following (for the year you are amending):

- A copy of the original 2023 Form M1PR
- 2023 Form M1PR instructions (including refund tables)
- · Any documents you received from the Minnesota Department of Revenue making a change to your Minnesota income tax return
- · Any documents you received from the IRS making a change to your federal income tax return
- If you are a homeowner or mobile home owner, any corrected Statements of Property Taxes Payable. You must include a copy of any corrected Statement of Property Taxes Payable you received. If you do not, your refund will be delayed or denied.
- If you are a renter, any corrected CRPs. Submit the CRPs issued and signed by your landlord. Do not use a CRP created by software you used to complete your return. You must include a copy of any corrected CRP you received. If you do not, your refund will be delayed or denied.

All Applicants

Your Name and Address

Enter your current name and address. If you have changed your name since you filed your original Form M1PR, explain the change on a separate sheet.

Place an X in All Boxes That Apply

Place an X in each box that applied to you during the year you are amending. If you do not place an X in the same boxes that you placed an X in on your original Form M1PR, explain the change on a separate sheet.

Federal Changes

If you are filing Form M1PRX because the IRS made a change to your income, place an X in the box below the name and address section. Include a copy of any documents you received from the IRS when you file your Form M1PRX.

Filing an Amended Return For Another Taxpayer

If you are filing Form M1PRX for another person, enclose a completed Form REV184i, *Individual or Sole Proprietor Power of Attorney*, or a copy of the court appointment authorizing you to represent the person.

If you are filing Form M1PRX on behalf of a deceased person, any additional refund would be considered part of the estate. Include Form M23, *Claim for a Refund For a Deceased Taxpayer*, and a copy of the court appointment authorizing you to represent the deceased person when you file Form M1PRX.

Line Instructions

Line 24—Original Refund Amount

Enter the refund amount from line 23 of your Form M1PR. If your refund changed because we adjusted your return or because you previously filed Form M1PRX, enter the adjusted refund amount.

Line 25—Additional Refund

If line 23 is more than line 24 subtract line 24 from line 23. This is your additional refund. Skip lines 26 through 28.

If you want your refund directly deposited into your checking or savings account, see the instructions for line 42.

If you owe Minnesota taxes, criminal fines, or debts to other government agencies, we must apply any additional property tax refund to these debts. If you participate in the Senior Citizens Property Tax Deferral Program, we will apply your additional refund to your deferred property tax total.

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

Line 27—Interest

You must pay interest on the amount on line 26. To determine the interest you owe, visit our website at www.revenue.state.mn.us and type interest rates into the Search box.

Line 28—Amount You Owe

Add lines 26 and 27 and enter the result on line 28 of Form M1PRX. This is the total amount you must pay.

You may pay the amount you owe electronically, by credit card, or by check. To make a payment, go to our website at www.revenue.state. mn.us and choose **Make a Payment** under **Top Tasks** for **Individuals**.

Line 42—Direct Deposit of Refund

If you want your refund on line 25 directly deposited into your checking or savings account, enter the requested information on line 42. The **routing number** must have nine digits. The **account number** may contain up to 17 digits (both numbers and letters). Leave out any hyphens, spaces, and symbols.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check.

You can find your bank's routing number and account number on the bottom of your check.

By completing line 42, you authorize us and your financial institution to initiate electronic credit entries and, if necessary, debit entries and adjustments for any credits made in error.

Sign Your Return

You must sign your Form M1PRX. If you are married and filing Form M1PRX with your spouse, both of you must sign. If you paid someone to prepare your return, that person must also sign.

You must enclose copies of any documents you received from us or the IRS which have made it necessary for you to file Form M1PRX. Also, enclose any corrected CRPs or Statements of Property Taxes Payable in 2024.

Return Checkbox Authorization

Check this box to authorize the department to discuss this return with the preparer. This authority allows us to discuss with your preparer these items from this return: line item details; tax due on original and adjustments made during processing; penalty or interest due; documents received or sent like a tax order or bill; and dates and amounts of payments, credits, or refunds. The authority also allows your preparer to cancel direct deposit or debit payments and submit an abatement request.

The authority granted by a marked return checkbox is valid for one year after the due date for current original returns, or one year from the date the form was submitted for amended and noncurrent original returns.

Checking the box does **not** give your preparer the authority to sign any tax documents on your behalf, represent you at any audit or appeals conference, or discuss abatement progress. For these types of authorities, you must file Form REV184i, *Individual or Sole Proprietor Power of Attorney*, with the department.

Use of Information

All information provided on Form M1PRX is private under state law. It cannot be given to others without your consent except to the IRS, other Minnesota state agencies, local government agencies, and other state governments that are authorized by law to receive the information. For a list of authorized agencies and possible uses of your Social Security number, see the Form M1PR instructions.

What is required?

Information not required. Although not required on Form M1PRX, we ask for:

- Your date of birth (and your spouse's, if filing a joint return)
- · Your daytime phone number in case we have a question about your return
- The phone number and identification number of the person you paid to prepare your return

All other information is required. You must provide your Social Security number (see Minnesota Statute 270C.306) and all other information on this form in order to properly identify you. This ensures that your amended return is properly processed. If you do not provide it, your property tax refund will be delayed or denied.

Forms and Information

• Website: www.revenue.state.mn.us

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

This information is available in alternate formats.