

MINNESOTA • REVENUE  
**M1PRX, Amended Homestead Credit Refund (for Homeowners)  
 and Renter Property Tax Refund 2014**

201481



Print or Type	Your first name and initial	Last name	Social Security number	Date of birth (mm/dd/yyyy)
	If a joint return, spouse's first name and initial	Spouse's last name	Social Security number	Spouse's date of birth
	Current home address (street, apartment, route)			For department use only. Do not write in this space.
	City	State	Zip code	

Place an X in the boxes that apply:     Renter     Homeowner     Nursing home or adult foster care resident     Mobile home owner

Place an X in this box if your income changed because of a federal adjustment. Enclose a *complete* copy of the federal adjustment.

		Correct amount	
Household Income	<b>You will need the 2014 Property Tax Refund instruction booklet, including refund tables, to complete this form.</b>		
	<b>1 Federal adjusted gross income</b> (from line 37 of federal Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ) . . . . .	<b>1</b> █	_____
	<b>2 Nontaxable Social Security</b> and/or Railroad Retirement Board benefits received and not listed in line 1 above (determine from M1PR instructions) . . . . .	<b>2</b> █	_____
	<b>3 Deduction for contributions to a qualified retirement plan</b> (add lines 28 and 32 of federal Form 1040 or from line 17 of Form 1040A). Also see line 36 of this form . . . . .	<b>3</b> █	_____
	<b>4 Total payments from programs including MFIP</b> (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance) and GRH (Group Residential Housing) . . . . .	<b>4</b> █	_____
	<b>5 Additional nontaxable income</b> such as distributions from a Roth account and worker's compensation benefits (see instructions) . . . . .	<b>5</b> █	_____
	<b>6 Add lines 1 through 5.</b> If your income is less than the rent you paid, enclose an explanation . . . . .	<b>6</b>	_____
	<b>7 Dependent, elderly and retirement contribution subtraction</b> (you must use Schedule 2, on back) . . . . .	<b>7</b> █	_____
<b>8 Total household income.</b> Subtract line 7 from line 6 (if result is zero or less, leave blank) . . . . .	<b>8</b>	_____	
Renters	<b>9 Renters:</b> Line 3 of your 2014 Certificate(s) of Rent Paid (CRP). Continue with line 10; this amount is not your refund (you must enclose your CRPs) . . . . .	<b>9</b> █	_____
	<b>10 Renters:</b> Using the amounts on line 8 and line 9, find the amount to enter here from the renter refund table in the M1PR instructions. <b>Continue with line 15</b> . . . . .	<b>10</b>	_____
Homeowners	<b>ALL HOMEOWNERS: REQUIRED — Property ID number</b> (use numbers only): <input style="width: 150px;" type="text"/>		
	County in which the property is located _____		
	<b>11 Property tax from line 1 of Statement of Property Taxes Payable in 2015</b> . . . . . (Mobile home owners: See worksheet in M1PR instructions)	<b>11</b> █	_____
	<b>12 If claiming the special refund,</b> enter amount from line 33, Schedule 1 on page 2 of this form . . .	<b>12</b> █	_____
<b>13 Subtract line 12 from line 11</b> (if result is zero or less, leave blank) . . . . .	<b>13</b>	_____	
<b>14 Homeowners' Homestead Credit Refund:</b> Using the amounts on line 8 and line 13, find the amount to enter here from the homeowner refund table in the M1PR instructions . . . . .	<b>14</b>	_____	
All Applicants	<b>15 Add lines 10, 12 and 14</b> . . . . .	<b>15</b>	_____
	<b>16 ORIGINAL REFUND.</b> Refund amount from line 15 of your original M1PR return, previous amend or audit report. . . . .	<b>16</b> █	_____
	<b>17 ADDITIONAL REFUND.</b> If line 15 is more than line 16, subtract line 16 from line 15 . . . . .	<b>17</b> █	_____
	<b>18 If line 16 is more than line 15,</b> subtract line 15 from line 16 . . . . .	<b>18</b> █	_____
	<b>19 Interest</b> (see instructions) . . . . .	<b>19</b>	_____
	<b>20 AMOUNT YOU OWE.</b> Add lines 18 and 19 (See M1PRX instructions) . . . . .	<b>20</b>	_____

**Schedule 1—Special Refund.** To determine if you qualify, see M1PR instructions.

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Schedule 1

- 21 Line 1 of the Statement of Property Taxes Payable in 2015. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 22 and 23. Enter this amount on line 24. . . . . **21** \_\_\_\_\_
- 22 If the Statement lists an amount for new improvements or expired exclusions, complete and enclose Worksheet 3 (in M1PR instructions). Enter percentage from step 3 of the worksheet here. . . . **22** \_\_\_\_\_ %
- 23 Multiply line 21 by the percentage on line 22. . . . . **23** \_\_\_\_\_
- 24 If you did not have new improvements or expired exclusions, enter the amount from line 21. If you had new improvements or expired exclusions, subtract line 23 from line 21 . . . . . **24** \_\_\_\_\_
- 25 From your Statement of Property Taxes Payable in 2015, enter the amount from line 2 (2014 column). If there is no amount on line 2, see M1PR instructions . . . . . **25** \_\_\_\_\_
- 26 Special refund (not your regular refund) from line 12 of your **2013** Form M1PR . . . . . **26** \_\_\_\_\_
- 27 Subtract line 26 from line 25 (if result is more than line 24, or is a negative number stop here; you are not eligible for the special refund) . . . . . **27** \_\_\_\_\_
- 28 Subtract line 27 from **line 24** (if result is less than \$100, stop here; you are not eligible for the special refund) . . . . . **28** \_\_\_\_\_
- 29 Amount from **line 27** \_\_\_\_\_ X 12% (.12) . . . . . **29** \_\_\_\_\_
- 30 Amount from line 29 or \$100, whichever is greater . . . . . **30** \_\_\_\_\_
- 31 Subtract line 30 from line 28 (if result is zero or less, stop here; you are not eligible for the special refund) . . . . . **31** \_\_\_\_\_
- 32 Multiply line 31 by 60% (.60) . . . . . **32** \_\_\_\_\_
- 33 **Special refund.** Amount from line 32 or \$1,000, **whichever is less.** Enter the amount here and on line 12 of this form . . . . . **33** \_\_\_\_\_

**Schedule 2—Subtractions**

Schedule 2

- 34 Subtraction for 65 or older or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled enter \$3,950 . . . . . **34** \_\_\_\_\_
- Mark an X if you or your spouse are:**      65 or older:       disabled:
- 35 Dependent Subtraction: Enter your subtraction for dependents (determine from instructions). . . . . **35** \_\_\_\_\_  
 Number of dependents from worksheet in M1PR instructions:   
 Names and Social Security numbers of dependents: \_\_\_\_\_
- 36 Retirement Account Subtraction: If you (or your spouse) contributed to a 401(k), IRA, 457(b), or other retirement plan, or had an amount on line 3, see instructions for line 33 of M1PR . . . . . **36** \_\_\_\_\_
- 37 Add lines 34 through 36, enter the result here and on line 7 of this form . . . . . **37** \_\_\_\_\_

Direct Deposit

- 38 Direct deposit of your refund (you must use an account not associated with a foreign bank):  
 Account type      Routing Number      Account Number  
 Checking    Savings

Sign Here

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

<b>Your signature</b>	<b>Spouse's signature</b>	Date	Your Daytime phone
Paid preparer's signature <b>ONLY</b>	PTIN or VITA/TCE #	Date	Daytime phone
			<input type="checkbox"/> I authorize the MN Department of Revenue to discuss this return with the paid preparer.

Mail to: Minnesota Property Tax Refund  
 Mail Station 0020, St. Paul, MN 55145-0020

**Explanation of change:** Enclose a separate page listing and explaining all changes you are making to Form M1PR. Be sure to include supporting forms and schedules for the items you are changing, such as corrected CRPs or property tax statements. If you do not enclose the required information or provide an explanation, processing of your Form M1PRX will be delayed.

# Instructions for Form M1PRX

## Amended Property Tax Refund Return

Use Form M1PRX to amend your original *Minnesota Property Tax Refund*, Form M1PR.

Use corrected figures for lines 1 through 15.

Form M1PRX, *Amended Minnesota Property Tax Refund*, can be used either to apply for an additional refund or to pay back some or all of the refund you have received.

### Reasons for Amending

You must file Form M1PRX if the property tax refund amount on your Form M1PR changes for any reason, such as:

- you made a mistake on your original Form M1PR,
- you are a homeowner and have received a corrected Statement of Property Taxes Payable,
- you are a homeowner and have received an abatement of some of your property taxes,
- you are a renter and have received a corrected or an additional certificate of rent paid (CRP), or
- 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.

### Deadline for Filing

The deadline for filing Form M1PRX is three and one-half years from the due date of your Minnesota individual income tax return for the same year:

Year of Form M1PR	Due Date
2011	October 15, 2015
2012	October 15, 2016
2013	October 15, 2017
2014	October 15, 2018

### Items You Will Need

To complete Form M1PRX you will need:

- a copy of the original Form M1PR you are amending;
- the instruction booklet (including refund tables) for the year you are amending;

- any document you received from the Department of Revenue making a change to your Minnesota income tax return for the same year as the Form M1PR that you are amending;
- any document you received from the Internal Revenue Service (IRS) making a change to your federal income tax return for the same year as the Form M1PR that you are amending;
- if you are a homeowner or mobile home owner, any corrected Statement(s) of Property Taxes Payable; or
- if you are a renter, any corrected CRP(s). Submit the CRP(s) issued and signed by your landlord. Do not use a CRP created by software you used to complete your return.

### 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 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 amending your property tax refund return 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 the report 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 REV184, *Power of Attorney*, or a copy of the court appointment that authorizes you to represent the person.

If you are filing an amended property tax return on behalf of a deceased person, any additional refund would be considered part of the estate. Include Form M23, *Claim for a Refund Due a Deceased Taxpayer*, and a

copy of the court appointment that authorizes you to represent the deceased person when you file the Form M1PRX.

### Line Instructions

To complete lines 1 through 15 and Schedules 1 and 2 of Form M1PRX, follow the directions for Form M1PR lines 1 through 15 and Schedules 1 and 2 for the year you are amending. Use corrected figures for lines 1 through 15. Follow the line instructions below for the remaining Form M1PRX lines.

#### Line 16—Original Refund Amount

Enter the refund amount from line 15 of your original M1PR return. If your refund was changed by a previously filed amended return or by the Department of Revenue, enter the adjusted refund amount.

#### Line 17—Additional Refund

If line 15 is more than line 16, subtract line 16 from line 15. Enter the result on line 17. This is your additional refund. Skip lines 18, 19 and 20, and sign the back of the form.

If you owe Minnesota taxes, criminal fines, or a debt to a state or county agency, district court, qualifying hospital or public library, the Department of Revenue is required to apply any additional property tax refund to these debts. If you participate in the Senior Citizens Property Tax Deferral Program, your additional 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 your debt is less than your additional refund, you will receive the difference.

#### Line 19—Interest

You must pay interest on the amount on line 18. To determine the interest you owe, visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter "interest rates" in the search box.

#### Line 20—Amount You Owe

Add lines 18 and 19 and enter the result on line 20 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 Pay Electronically:

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and click on "Login to e-File Minnesota" from the e-Services menu.

- Or, if you don't have Internet access, you can pay by phone at 1-800-570-3329.

Follow the prompts for individuals making a "renter/homeowner amend" payment. You will need your Social Security number and date of birth—and your spouse's Social Security number and date of birth, if filing a joint return—and your bank routing and account number.

**To Pay by Credit or Debit Card.** For a fee, you can use your credit or debit card to make a payment through Value Payment Systems, a national company that partners with federal, state and local governments to provide credit and debit card payment services.

To do so:

- Go to [payMNTax.com](http://payMNTax.com); or
- Call 1-855-9-IPAY-MN.

The Department of Revenue does not have any financial agreement with Value Payment Systems and does not receive any of its fees.

**To Pay by Check.** Visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and click on "Make a Payment" and then "By check" to create a voucher. Print and mail the voucher with Form M1PRX along with a check made payable to **Minnesota Revenue**.

### Line 38—Direct Deposit of Refund

If you want the refund on line 17 to be directly deposited into your checking or savings account, enter the requested information on line 38. 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.

⑆09 10000000 ⑆000000000000000000⑆  
└── 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.

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.

By completing line 38, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

### 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.

### 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 may place an X in the box in the signature area to give us your permission to discuss this return with the paid preparer. Placing an X in the box does not give your preparer the authority to sign any tax documents on your behalf or to represent you at any audit or appeals conference. For these types of authorities, you must file a power of attorney or Form REV184 with the department.

You must enclose copies of any documents you received from the IRS or the Department of Revenue which have made it necessary for you to amend your Form M1PR. Also, enclose any corrected CRP or Statement of Property Taxes Payable in 2014.

### Where to Send

Mail your Form M1PRX and all required enclosures to:

Minnesota Property Tax Refund  
Mail Station 0020  
St. Paul, Minnesota 55145-0020

### 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 instruction booklet.

### Required Information

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

- your date of birth, and if filing a joint return, your spouse's date of birth to correctly identify you and your spouse,
- your daytime phone number in case we have a question about your return, and
- the phone number and identification number of the person you paid to prepare your return.

**All other information is required.** You must provide by Minnesota law (M.S. 270C.306) your Social Security number and all other information on this form in order to properly identify you. This ensures that your amended return is properly processed. If you don't provide it, your property tax refund may be delayed or denied.

### If You Need Help

Call 651-296-3781 or 1-800-652-9094 during business hours. TTY users, call Minnesota Relay at 711. Information is available in alternative formats upon request for persons with disabilities.

### Where to Get Forms

Forms are available on the Internet at:  
**[www.revenue.state.mn.us](http://www.revenue.state.mn.us)**

Or call the department anytime, day or night at 651-296-4444 or 1-800-657-3676.

You can also mail your request to:

Minnesota Tax Forms  
Mail Station 1421  
St. Paul, MN 55146-1421