# 2019 Form M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund

You will need the 2019 Form M1PR instructions, including refund tables, to complete this form.

<table>
<thead>
<tr>
<th>Your First Name and Initial</th>
<th>Last Name</th>
<th>Social Security Number</th>
<th>Date of Birth (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

If a Joint Return, Spouse's First Name and Initial

<table>
<thead>
<tr>
<th>Spouse's Last Name</th>
<th>Social Security Number</th>
<th>Spouse's Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Current Home Address (Street, Apartment, Route)

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

For department use only.

Effective interest date: ____________

Place an X in all 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.

1. Federal adjusted gross income (from Line 1 of Form M1, see instructions if you did not file Form M1) 
2. Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions)
3. Deduction for contributions to a qualified retirement plan (add lines 15 and 19 of federal Schedule 1; see instructions) Also see line 9 of this Form M1PRX.
4. Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and Housing Support (formerly GRH)
5. Additional nontaxable income from line 20 of Schedule M1PR AI, Additions to Income
6. Add lines 1 through 5 (If you are a renter and this line is less than the rent you paid, enclose an explanation)
7. Subtraction for 65 or older (born before January 2, 1955) or disabled:
   - If you (or your spouse if filing a joint return) are age 65 or older or are disabled enter $4,250:
   - Check the box if you or your spouse are: [ ] 65 or Older [ ] Disabled
8. Dependent Subtraction: Enter your subtraction for dependents (determine from instructions)
9. 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
10. Amounts you paid for alimony not deducted on line 18a of federal Schedule 1 (see instructions)
11. This line intentionally left blank
12. Add lines 7 through 11
13. Subtract Line 12 from Line 6
14. Co-occupant Income (from line 12 of Worsheet 5 - Co-occupant Income. If negative, enter as a negative)
15. Add line 14 to line 13
17. Multiply line 16 by 17% (.17)
18. Renter's Refund. Using the amount from line 13 and line 17, find the amount to enter here from the renters refund table in the instructions. Continue with lines 23-25
19. Property tax from line 1 of Statement of Property Taxes Payable in 2020 (Mobile homeowners: See worksheet 1 in the instructions)
20. If claiming the special refund, enter amount from line 41 of Schedule 1 on next page (see instructions)
Explanation of change: Enclose a page explaining changes. Include supporting forms and schedules, 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 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 your Minnesota income tax return for the same year:

<table>
<thead>
<tr>
<th>Year of Form M1PR</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>October 15, 2020</td>
</tr>
<tr>
<td>2017</td>
<td>October 15, 2021</td>
</tr>
<tr>
<td>2018</td>
<td>October 15, 2022</td>
</tr>
<tr>
<td>2019</td>
<td>October 15, 2023</td>
</tr>
</tbody>
</table>

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 2019 Form M1PR
• 2019 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 Internal Revenue Service (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
• 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 REV184, 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 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.

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 may place an X in the box in the signature area to authorize us 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 represent you at any audit or appeals conference. For these types of authorities, you must file a power of attorney or Form REV184 with us.

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 2020.

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.