

## Reporting and Correcting Errors in Prior PA-1 Submissions

### Background and Purpose

Sometimes local governments and police departments discover errors on prior PA-1 submissions as they work on the current year's form. For any reporting error that would directly affect the aid amount the police department received, the police aid statutes require the Department of Revenue to make an adjustment to future aid amounts. This procedure provides guidance for reporting and correcting errors in prior PA-1 submissions.

### Reporting an Error

#### *What should I do when I notice an error?*

If you see an error in a prior PA-1 submission, provide the Department with a copy of that submission. The copy should clearly highlight the error(s) by:

- Crossing out or including an officer name
- Correcting officer months by inserting the correct number

The submitter authorized by statute to certify the PA-1 form should recertify the copy and submit it to the Department for their review.

#### *Is there a deadline for reporting an error?*

Yes. Corrected and recertified information must be sent to the Department by September 1<sup>st</sup> in order to apply your adjustment to the current year payment due on October 1<sup>st</sup>. The Department will apply corrections made after September 1<sup>st</sup> to the following year's payment.

### Correcting an Error

#### *How is the adjustment made?*

The Department will review the recertified copy and audit to determine if there is an aid overpayment or underpayment. You and the Department will agree on how many years to apply the adjustment to subsequent aid.

### Correcting Errors in This Year's Submission

#### *What if I notice an error in our current year's PA-1 submission?*

This type of mistake can be corrected by contacting the Department at [PropTax.Admin@state.mn.us](mailto:PropTax.Admin@state.mn.us) or calling the Program Contacts below. A correction will be made in the current year's submission.

## References

[Minnesota Statutes, section 477C.03, subdivision 2](#)

[Minnesota Statutes, section 477C.03, subdivision 3](#)

[Minnesota Statutes, section 477C.03, subdivision 4](#)

## Program Contacts

Sarah Adam

Supervisor, A/T Services Unit

[sarah.adam@state.mn.us](mailto:sarah.adam@state.mn.us)

651-556-4861