



**2022 Form M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund**

You will need the 2022 Form M1PR instructions, including refund tables, to complete this form. Do not use staples on anything you submit.

Your First Name and Initial _____	Last Name _____	Social Security Number _____	Date of Birth (MM/DD/YYYY) _____
If Joint Return, Spouse First Name and Initial _____	Spouse Last Name _____	Spouse Social Security Number _____	Spouse Date of Birth _____
Current Home Address _____		City _____	State _____ ZIP Code _____

Check that apply:  Renter  Homeowner  Nursing home or adult foster care resident  Mobile home owner

Mark box if your income changed because of a federal adjustment. Enclose a *complete* copy of the federal adjustment.

**Department use only:**  
Effective interest date: \_\_\_\_\_

- 1 **Federal adjusted gross income** (from line 1 of Form M1, see instructions if you did not file Form M1) . . . . . **1** ■ \_\_\_\_\_
- 2 **Nontaxable Social Security** and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions) . . . . . **2** ■ \_\_\_\_\_
- 3 Deduction for contributions to a qualified retirement plan (add lines 16 and 20 of federal Schedule 1) Also see line 9 of this Form M1PRX. . . . . **3** ■ \_\_\_\_\_
- 4 Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and MN Housing Support (formerly GRH) . . . **4** ■ \_\_\_\_\_
- 5 **Additional nontaxable income** from line 20 of Schedule M1PR-AI, Additions to Income. . . . . **5** ■ \_\_\_\_\_
- 6 Add lines 1 through 5 (if you are a renter and this line is less than the rent you paid, enclose an explanation) . . . . **6** \_\_\_\_\_
- 7 Subtraction for 65 or older (born before January 2, 1958) or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$4,450: . . . . . **7** ■ \_\_\_\_\_  
**Check the box if you or your spouse are:**  (A) 65 or Older  (B) Disabled
- 8 Dependent Subtraction: Enter your subtraction for dependents (determine from worksheet in instructions) . . . **8** ■ \_\_\_\_\_  
 Number of dependents: \_\_\_\_\_ Names and Social Security Numbers: \_\_\_\_\_
- 9 Retirement Account subtraction (see instructions) . . . . . **9** ■ \_\_\_\_\_
- 10 Other subtractions (see instructions) . . . . . **10** ■ \_\_\_\_\_  
 Subtraction type \_\_\_\_\_
- 11 Adjustments from Schedule M1NC (see instructions) . . . . . **11** ■ \_\_\_\_\_
- 12 Add lines 7 through 11 . . . . . **12** \_\_\_\_\_
- 13 Subtract line 12 from line 6 . . . . . **13** \_\_\_\_\_
- 14 Co-occupant Income (from line 13 of Worksheet 5 - Co-occupant Income. If negative, enter as a negative). . . . . **14** ■ \_\_\_\_\_
- 15 Add line 14 to line 13 . . . . . **15** \_\_\_\_\_

**Homeowners — Do not complete lines 16-18. Continue to next section.**

- 16 Enter total rent from CRP(s) (you must enclose your CRPs) . . . . . **16** ■ \_\_\_\_\_
- 17 Multiply line 16 by 17% (.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** . . . . . **18** \_\_\_\_\_

**Homeowners**

Property ID Number \_\_\_\_\_ County where property is located \_\_\_\_\_

- 19 Property tax from line 1 of Statement of Property Taxes Payable in **2023** . . . . . **19** ■ \_\_\_\_\_  
 (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) . . . . . **20** ■ \_\_\_\_\_



- 21 Subtract line 20 from line 19 (if result is zero or less, leave blank) . . . . . 21 \_\_\_\_\_
- 22 **Homestead Credit Refund:** Using the amounts from line 15 and line 21,  
find the amount to enter here from the homeowners refund table in the instructions . . . . . 22 \_\_\_\_\_
- Homeowners and Renters**
- 23 Add lines 18, 20, and 22 . . . . . 23 \_\_\_\_\_
- 24 **Original Refund.** Refund amount from line 23 of your Form M1PR, previous Form M1PRX,  
or audit report (see Form M1PRX instructions). . . . . 24 ■ \_\_\_\_\_
- 25 **Additional Refund.** If line 23 is more than line 24, subtract line 24 from line 23. . . . . 25 ■ \_\_\_\_\_
- 26 If line 24 is more than line 23, subtract line 23 from line 24 . . . . . 26 ■ \_\_\_\_\_
- 27 Interest (see Form M1PRX instructions) . . . . . 27 \_\_\_\_\_
- 28 **Amount You Owe.** Add lines 26 and 27 (see Form M1PRX instructions) . . . . . 28 ■ \_\_\_\_\_

**Schedule 1 - Special Refund**

To qualify, you must have owned and lived in this homestead both on January 2, 2022, and on January 2, 2023. If you qualify, see the instructions.

- 29 Line 1 of Statement of Property Taxes Payable in 2023. 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 ■ \_\_\_\_\_
- 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 ■ \_\_\_\_\_ %
- 31 Multiply line 29 by the percentage on line 30 . . . . . 31 \_\_\_\_\_
- 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 \_\_\_\_\_
- 33 From your Statement of Property Taxes Payable in 2023, enter the amount from line 2 (2022 column).  
If there is no amount on line 2, see instructions. . . . . 33 ■ \_\_\_\_\_
- Disabled Veterans Homestead Exclusion** (see instructions)
- 34 Special refund (not your regular refund) from line 20 of your 2021 Form M1PR . . . . . 34 ■ \_\_\_\_\_
- 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 \_\_\_\_\_
- 36 Subtract line 35 from line 32 (if result is less than \$100, STOP HERE;  
you are not eligible for the special refund) . . . . . 36 \_\_\_\_\_
- 37 Amount from Line 35 \_\_\_\_\_ x 6% (.06) . . . . . 37 \_\_\_\_\_
- 38 Amount from line 37 or \$100, whichever is greater. . . . . 38 \_\_\_\_\_
- 39 Subtract line 38 from line 36 (if result is zero or less, STOP HERE; you are not eligible for this special refund) 39 \_\_\_\_\_
- 40 Multiply line 39 by 60% (.60) . . . . . 40 \_\_\_\_\_
- 41 **Special Refund.** Amount from line 40 or \$2,500, whichever is less.  
Enter the amount here and on line 20 of this Form M1PRX. . . . . 41 \_\_\_\_\_

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

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

\_\_\_\_\_  
Your Signature Spouse's Signature (If Filing Jointly) Date (MM/DD/YYYY) Daytime Phone

\_\_\_\_\_  
Paid Preparer's Signature Date (MM/DD/YYYY) PTIN or VITA/TCE # (required) Preparer's Daytime Phone

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 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.

Mail to: Minnesota Property Tax Refund, 600 N. Robert St., St. Paul, MN 55145-0020



# Instructions for Form M1PRX

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## 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, 2023, then your Form M1PRX is due February 15, 2027.

### 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 2022 Form M1PR
- 2022 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](http://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](http://www.revenue.state.mn.us) and choose **Make a Payment** under **Top Tasks** for **Individuals**.

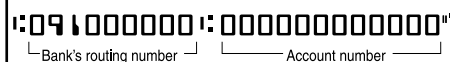
## Line 42—Direct Deposit of Refund

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.

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



## 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 2023.

## 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](http://www.revenue.state.mn.us)
- Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Phone: 651-296-3781 or 1-800-652-9094 (toll-free)

This information is available in alternate formats.