



**2018 Form M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund**

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) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

For department use only.  
Do not write in this space.  
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.

You will need the 2018 Form M1PR instructions, including refund tables, to complete this form.

Correct amount

- 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 listed in line 1 above (determine from Form M1PR instructions) ..... 2 ■ \_\_\_\_\_
  - 3 Deduction for contributions to a qualified retirement plan (add lines 28 and 32 of federal Schedule 1). Also see line 36 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 Housing Support (Formerly GRH) ..... 4 ■ \_\_\_\_\_
  - 5 **Additional nontaxable income** such as contributions to a deferred compensation plan, scholarships, grants, and amount from line 13 of Schedule M1M (see instructions for more examples) ..... 5 ■ \_\_\_\_\_  
List types and amounts: \_\_\_\_\_
  - 6 Add lines 1 through 5. If your income is less than the rent you paid, enclose an explanation. .... 6 \_\_\_\_\_
  - 7 Subtractions from line 38 on page 2 of this form ..... 7 ■ \_\_\_\_\_
  - 8 **Total household income.** Subtract line 7 from line 6 (if result is zero or less, leave blank) ..... 8 \_\_\_\_\_
  - 9 **Renters:** Line 3 of your 2018 Certificate(s) of Rent Paid (CRP). Continue with line 10; this amount is not your refund (you must enclose your CRPs) ..... 9 ■ \_\_\_\_\_
  - 10 **Renters:** Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table in the Form M1PR instructions. **Continue with line 15** ..... 10 \_\_\_\_\_
- ALL HOMEOWNERS: REQUIRED — Property ID number (use numbers only):** \_\_\_\_\_  
County in which the property is located \_\_\_\_\_
- 11 Property tax from line 1 of Statement of Property Taxes Payable in **2019** (Mobile home owners: See Worksheet 1 in Form M1PR instructions) ..... 11 ■ \_\_\_\_\_
  - 12 **If claiming the special refund**, enter amount from line 33, Schedule 1 on page 2 of this form. .... 12 ■ \_\_\_\_\_
  - 13 Subtract line 12 from line 11 (if result is zero or less, leave blank) ..... 13 \_\_\_\_\_
  - 14 **Homestead Credit Refund:** Using the amounts on line 8 and line 13, find the amount to enter here from the homeowner refund table in the Form M1PR instructions ..... 14 \_\_\_\_\_
  - 15 Add lines 10, 12, and 14 ..... 15 \_\_\_\_\_
  - 16 **ORIGINAL REFUND.** Refund amount from line 15 of your Form M1PR, previous Form M1PRX, or audit report (see Form M1PRX instructions) ..... 16 ■ \_\_\_\_\_
  - 17 **ADDITIONAL REFUND.** If line 15 is more than line 16, subtract line 16 from line 15 ..... 17 ■ \_\_\_\_\_
  - 18 If line 16 is more than line 15, subtract line 15 from line 16. .... 18 ■ \_\_\_\_\_
  - 19 Interest (see Form M1PRX instructions) ..... 19 \_\_\_\_\_
  - 20 **AMOUNT YOU OWE.** Add lines 18 and 19 (see Form M1PRX instructions) ..... 20 ■ \_\_\_\_\_



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

- 21 Line 1 of the Statement of Property Taxes Payable in 2019. If your statement does not list an amount for new improvements or expired exclusions, skip lines 22 and 23. Enter this amount on line 24
22 If your statement lists an amount for new improvements or expired exclusions, complete and enclose Worksheet 3 (in Form M1PR instructions). Enter percentage from step 3 of the worksheet.
23 Multiply line 21 by the percentage on line 22
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
25 From your Statement of Property Taxes Payable in 2019, enter the amount from line 2 (2018 column). If there is no amount on line 2, see Form M1PR instructions
26 Special refund (not your regular refund) from line 12 of your 2017 Form M1PR
27 Subtract line 26 from line 25 (if result is a negative number or more than line 21, STOP HERE; you are not eligible for the special refund)
28 Subtract line 27 from line 24 (if result is less than \$100, STOP HERE; you are not eligible for the special refund)
29 Amount from line 27 X 12% (.12)
30 Amount from line 29 or \$100, whichever is greater
31 Subtract line 30 from line 28 (if result is zero or less, STOP HERE; you are not eligible for the special refund)
32 Multiply line 31 by 60% (.60)
33 Special refund. Amount from line 32 or \$1,000, whichever is less. Enter the amount here and on line 12 of this Form M1PRX

Schedule 2—Subtractions

- 34 Subtraction for 65 or older (born before January 2, 1954) or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$4,150.
Check the box if you or your spouse are: 65 or older: [ ] disabled: [ ]
35 Dependent Subtraction: Enter your subtraction for dependents (determine from instructions).
Number of dependents from worksheet in the Form 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 Form M1PR
37 Amounts from line 40 of Schedule M1M and co-occupant worksheet (enclose with Form M1PRX)
38 Add lines 34 through 37. Enter the result here and on line 7 of this form
39 Direct deposit of your refund (you must use an account not associated with a foreign bank):
Account type Routing Number Account Number
[ ] Checking [ ] Savings

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

Your signature Spouse's signature Date Your Daytime phone

Paid preparer's signature ONLY PTIN or VITA/TCE # (Required) Date Preparer's Daytime phone

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 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*.

Use corrected figures for lines 1 through 15.

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, 2019, then your Form M1PRX is due February 15, 2023.

### 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 2018 Form M1PR
- 2018 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

#### Lines 1-15 and Schedules 1 and 2

Follow the instructions for 2018 Form M1PR lines 1 through 15 and Schedules 1 and 2 to enter the corrected figures.

#### Line 16—Original Refund Amount

Enter the refund amount from line 15 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 17—Additional Refund

If line 15 is more than line 16, subtract line 16 from line 15. This is your additional refund. Skip lines 18, 19, and 20, and sign the signature line on page 2.

If you want your refund directly deposited into your checking or savings account, see the instructions for line 39.

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 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 type **interest rates** into 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 type **make a payment** into the Search box.
- If you do not have internet access, you can pay by phone at 1-800-570-3329

Follow the prompts for individuals making an amended property tax refund 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 number and account number.

*Continued*

**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 third-party vendor.

To pay by credit or debit card, do one of the following:

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

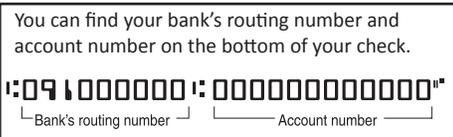
We do not have any financial agreement with Value Payment Systems or receive any of its fees.

#### To Pay by Check

1. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and select **Make a Payment** under the **For Individuals** menu.
2. Select **Pay with check and voucher**.
3. Print and mail the voucher with Form M1PRX along with a check made payable to **Minnesota Revenue**.

#### Line 39—Direct Deposit of Refund

If you want your refund on line 17 directly deposited into your checking or savings account, enter the requested information on line 39. Refer to the sample below to find the routing and account numbers.



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 39, 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 2019.

#### Where should I send my completed form?

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 instructions.

#### Required Information

**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.

#### Questions? Need forms?

Forms and information are available on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

If you have questions:

- Visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **Property Tax Refund** in the Search box.
- Send us an email at [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Call us at 651-296-3781 or 1-800-652-9094
- This information is available in alternate formats.