



2025 Form M1PRX, Amended Homestead Credit Refund

You will need the 2025 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		Your Social Security Number		Your Date of Birth (MM/DD/YYYY)	
If a Joint Return, Spouse's First Name and Initial		Spouse's Last Name		Spouse's Social Security Number		Spouse's Date of Birth	
Current Home Address				Check if: <input type="checkbox"/> Foreign Address		<input type="checkbox"/> Mobile Homeowner	
City		State		ZIP Code		Department use only: Effective interest date:	
Property ID Number				County where property is located			

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

1	Federal adjusted gross income <i>(from line 1 of Form M1, see instructions if you did not file Form M1)</i>	1 ■									
2	Nontaxable Social Security and/or Railroad Retirement Board benefits <i>(see instructions)</i>	2 ■									
3	Deduction for contributions to a qualified retirement plan <i>(see instructions)</i>	3 ■									
4	Total government assistance payments <i>(see instructions)</i>	4 ■									
5	Co-occupant Income <i>(from line 13 of Worksheet 5 - Co-occupant Income. If negative, enter as a negative).</i>	5 ■									
6	Additional Nontaxable Income. Add the amounts on column B below <i>(see instructions)</i>	6									
<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;">A — Type of Income</td> <td style="width: 60%;">B — Income Amount</td> </tr> <tr> <td style="padding-top: 10px;">a1 _____</td> <td style="padding-top: 10px;">b1 _____</td> </tr> <tr> <td style="padding-top: 10px;">a2 _____</td> <td style="padding-top: 10px;">b2 _____</td> </tr> <tr> <td style="padding-top: 10px;">a3 _____</td> <td style="padding-top: 10px;">b3 _____</td> </tr> </table>				A — Type of Income	B — Income Amount	a1 _____	b1 _____	a2 _____	b2 _____	a3 _____	b3 _____
A — Type of Income	B — Income Amount										
a1 _____	b1 _____										
a2 _____	b2 _____										
a3 _____	b3 _____										
7	Add lines 1 through 6	7									
8	Subtraction for 65 or older <i>(born before January 2, 1961)</i> or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$5,200:	8 ■									
Check the box if you or your spouse are: <input type="checkbox"/> (A) 65 or Older <input type="checkbox"/> (B) Disabled											
9	Dependent Subtraction: Enter your subtraction for dependents <i>(use worksheet in instructions)</i>	9 ■									
Number of dependents: _____ Names and Social Security numbers: _____ _____											
10	Retirement Account Subtraction <i>(see instructions)</i>	10 ■									
11	Total other subtractions <i>(see instructions)</i>	11 ■									
Subtraction type _____											
12	Add lines 8 through 11	12									
13	Subtract line 12 from line 7	13									

☐ Checking ☐ Savings Routing Number Account Number

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

Explanation of change: In the box below, provide an explanation of your 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.

[illegible]

If you amended your special refund, you must enclose a corrected Schedule M1PR-SR, *Special Refund*.

Instructions for Form M1PRX

Amended Homestead Credit Refund (for Homeowners)

Use Form M1PRX to amend your original Form M1PR, *Homestead Credit 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.
- 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. Use the space provided on the form to explain your 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, 2026, then your Form M1PRX is due February 15, 2030.

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 2025 Form M1PR.
- 2025 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. 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.

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 19—Original Refund Amount

Enter the refund amount from line 20 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 20—Additional Refund

If line 18 is more than line 19 subtract line 19 from line 18. This is your additional refund. Skip lines 21 through 23.

If you want your refund directly deposited into your checking or savings account, see the instructions for line 24.

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.

Continued

You must pay interest on the amount on line 21. To determine the interest you owe, visit our website at www.revenue.state.mn.us and type **interest rates** into the Search box.

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**.

By completing line 24, 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.

① **Routing number:** The routing number identifies the bank or financial institution where you want to deposit your money. It's a nine-digit code that appears on the front of checks.

This information is available in alternate formats.