



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: ☐ Foreign Address ☐ Mobile Homeowner			
City _____		State _____		ZIP Code _____			
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 (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 (see instructions) **2** ■ _____

3 Deduction for contributions to a qualified retirement plan (see instructions) **3** ■ _____

4 Total government assistance payments (see instructions) **4** ■ _____

5 Co-occupant Income (from line 13 of Worksheet 5 - Co-occupant Income. If negative, enter as a negative). **5** ■ _____

6 Additional Nontaxable Income. Add the amounts on column B below (see instructions) **6** ■ _____

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 (born before January 2, 1961) 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: ☐ (A) 65 or Older ☐ (B) Disabled

9 Dependent Subtraction: Enter your subtraction for dependents (use worksheet in instructions) **9** ■ _____
Number of dependents: _____ Names and Social Security numbers: _____

10 Retirement Account Subtraction (see instructions) **10** ■ _____

11 Total other subtractions (see instructions) **11** ■ _____
Subtraction type _____

12 Add lines 8 through 11 **12** ■ _____

13 Subtract line 12 from line 7 **13** ■ _____

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

☐ I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.

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.

One-time increase for property taxes payable in 2026

During the 2026 Minnesota Legislative Session, a 14.88% increase to the property tax refund was enacted. Do not file Form M1PRX if you are only filing for the increased property tax refund.

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.

Continued

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 22—Interest

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.

Line 23—Amount You Owe

Add lines 21 and 22 and enter the result on line 23 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 24—Direct Deposit of Refund

If you want your refund on line 20 directly deposited into your checking or savings account, enter the requested information on line 24.

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 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.

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

⑆091000000⑆000000000000⑆
└─ Bank's routing number ─┐ ┌─ Account number ─┐

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 2026.

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
- Email: individual.incometax@state.mn.us
- Phone: 651-296-3781 or 1-800-652-9094 (toll-free)

This information is available in alternate formats.