



2023 Form M1X, Amended Minnesota Income Tax

Do not use staples on anything you submit.

TAXPAYER'S 1ST NAM, TAXPAYER'S LAST N, 999999999, MM/DD/YYYY, Your First Name and Initial, Last Name, Your Social Security Number, Your Date of Birth (MM/DD/YYYY)

Filing status claimed. Note: You cannot change from joint to separate returns after the due date. On original return: [X] Single [X] Married filing jointly [X] Married filing separately [X] Head of household [X] Qualifying surviving spouse

For department use only. Do not write in this space. Effective interest date:

Place an X in the appropriate box to indicate why you are filing this amended return: [X] Federal audit or adjustment. Enclose a complete copy of the IRS adjustment notice and see line 30 instructions

Table with 3 columns: Description, A. Original or Previously Adjusted Amount, B. Increase or Decrease, C. Correct Amount. Rows include Federal adjusted gross income, Additions to income, Total subtractions, Minnesota taxable income, Tax from the table, Alternative minimum tax, Other taxes, Tax before credits, Nonrefundable Credits, Minnesota income tax withheld, Minnesota estimated tax payments.

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A. Original or Previously Adjusted Amount B. Increase or Decrease C. Correct Amount

Table with 3 columns: Description, A. Original or Previously Adjusted Amount, B. Increase or Decrease, C. Correct Amount. Rows include Child and Dependent Care Credit, Child and Working Family Credit, K-12 Education Credit, etc.

Form for direct deposit: [X] Checking [X] Savings, Routing Number 123456780000, Account Number 123456789999

Table with 3 columns: Description, A. Original or Previously Adjusted Amount, B. Increase or Decrease, C. Correct Amount. Rows include Tax you owe, Internal Revenue Service assessed you a penalty, etc.

Explanation of Change — Briefly explain changes below. If you checked the box for "Claim due to a pending court case" or "Other" on the front of this form, you must explain the changes to your original Minnesota income tax return.

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

Signature lines for Your Signature, Spouse's Signature, and Paid Preparer's Signature, including Date and Daytime Phone fields.

I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer or the third-party designee indicated on my federal return. You must enclose any corrected schedules and, if you filed an amended federal return, a complete copy of Form 1040X. Mail to: Minnesota Amended Individual Income Tax, Mail Station 1060, St. Paul, MN 55146-1060

# 2023 Form M1X Instructions

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Only use the 2023 Form M1X to amend your 2023 Form M1.

## Should I file Form M1X?

File this form if you need to correct (or amend) an original Minnesota Individual Income Tax return. You will need the 2023 Individual Income Tax Instructions to complete this form.

Do **not** file Form M1X only to change either of the following:

- Banking information
- Your filing status from Married filing jointly to Married filing separately after the due date (April 15, 2024, for most taxpayers)

**Federal changes.** If the Internal Revenue Service (IRS) changes or audits your federal income tax return, or you amend your federal return and it affects your Minnesota return, you have 180 days to file an amended Minnesota return. If you are filing Form M1X based on an IRS adjustment, check the box in the heading and enclose a complete copy of your federal Form 1040X or your IRS correction notice.

If the federal changes do not affect your Minnesota return, you have 180 days to send a letter of explanation to the Minnesota Department of Revenue. Send your letter and a complete copy of your federal Form 1040X or your IRS correction notice to:

Minnesota Department of Revenue  
Mail Station 7703  
600 N. Robert St.  
St. Paul, MN 55146-7703

If you fail to report the federal changes as required, we will assess a 10 percent penalty on any additional tax, and we will have six more years to audit your return.

**Net operating losses.** Minnesota generally allows only a carryforward for losses. There is an exception to carryback farm-related losses to each of the two preceding years on federal Forms 1045 or 1040X. You will carry it back to the same year on Minnesota Form M1X. See the Schedule M1NC instructions for further information regarding net operating losses.

## What may be affected if I am reporting a change to my income?

Common items affected by reported changes to income include:

- Refundable credits such as the Child and Dependent Care Credit, K-12 Education Credit, Minnesota Child and Working Family Credit, and Credit for Taxes Paid to Wisconsin (see Schedules M1CD, M1ED, M1CWFC, M1RCR)
- Nonrefundable credits
- Property Tax Refund (see Forms M1PR and M1PRX)
- Alternative Minimum Tax (see Schedule M1MT)

Other items on your tax return may be affected. Include a copy of all schedules that change.

## Can I file for another taxpayer?

If you are filing Form M1X for another taxpayer, enclose a copy of the court appointment authorizing you to represent the taxpayer.

If you are claiming a refund on behalf of a deceased person, enclose a copy of the court appointment authorizing you to represent the deceased person. Also, enclose Form M23, *Claim for a Refund For a Deceased Taxpayer*.

## How long do I have to file?

To claim a refund, you must file Form M1X within 3½ years of the original due date for the year you are amending. Other deadlines may apply if either of the following are true:

- Your federal return has been changed since you originally filed.
- We have assessed you additional income tax within the last year.

If either of the situations apply to the year being amended and you need more information, contact us.

If you owe additional tax, you must file Form M1X within 3½ years of the original due date or the date you filed the return, whichever is later. If the tax and interest is not fully paid when you file Form M1X, we will assess a late payment penalty and additional interest on your first bill.

## Married Filing Separate Returns

Do not include your spouse's name, date of birth, or Social Security number if you are filing separate returns.

You may not change your filing status from Married filing jointly to Married filing separately after the due date for the original Form M1.

## Column A, Lines 1–22

Enter the amounts from the appropriate lines of your original 2023 return. However, if we changed your original Form M1 or if you have filed an amended return prior to this one, enter the corrected amounts. If you received a notice of change or an audit report from us which changed amounts on your original return, use the amounts as shown in that notice or audit report.

## Column B, Lines 1–22

Enter the dollar amount of each change as an increase or decrease for each line that changed. Show all decreases in parentheses.

If you do not enter an amount when there is a change, the processing of your amended return will be delayed.

If you are not making a change to a given line, leave column B blank.

If the changes you are making affect the amounts reported on a schedule, complete and enclose a corrected schedule.

Briefly explain each change in the space on the back of Form M1X and enclose any related schedules or forms.

## Column C, Lines 1–22

Do one of the following for each line, whichever applies.

- Add the increase in column B to column A.
- Subtract the column B decrease from column A.
- Enter the column A amount in column C if there is no change to column B.

## Line Instructions

### Line 1—Federal Adjusted Gross Income

In column A, enter the amount from line 1 of your original 2023 Form M1. If we or the IRS previously adjusted your federal adjusted gross income, enter the corrected amount.

### Line 4—Total Subtractions

If you are changing your total subtractions, you must enclose a list of the corrected subtractions you reported on lines 5–7 of Form M1 and a corrected Schedule M1M and Schedule M1MB.

Changes to your total subtractions may also affect the alternative minimum tax you may be required to pay.

### Line 6—Tax From the Table

If the taxable income on line 5C has changed, you must look up the corrected tax using the tables in the 2023 Form M1 instructions. Enter the correct tax amount on line 6C and the difference between lines 6A and 6C on line 6B.

### Lines 9a–9b—Part-Year Residents and Nonresidents

Changes to your Schedule M1NR, *Nonresidents/Part-Year Residents*, will also affect many credits you claim, such as the credit for taxes paid to Wisconsin, child and dependent care, working family, and K-12 education credits.

### Lines 13 — Nonrefundable Credits

If you are changing any credits against tax on this line, you must enclose a corrected copy of the appropriate schedule and check the appropriate box.

### Lines 15–22—Payments and Credits

If you are changing any payments or credits on lines 15 through 22, you must enclose a corrected copy of the appropriate schedule.

### Line 22 — Other Credits from Schedule M1REF

Add lines 4, 6, 7, 8, 10, and 11 of Schedule M1REF.

### Line 23

Enter the total of the following tax amounts, whether or not paid:

- Amount from line 26 of your original Form M1.
- Amount from line 29 of a previously filed 2023 Form M1X.
- Additional tax due as the result of an audit or notice of change.

Reduce the total by any amounts that were paid for:

- Penalty
- Interest
- Underpayment of estimated tax (Schedule M15)
- Contributions you made to the Nongame Wildlife Fund

The penalty for underpayment of estimated tax is based on the original tax liability. Subsequent changes to the tax do not affect the penalty.

### Line 25

Enter the total of the following refund amounts, even if you have not received the refund:

- Amount from line 24 of your original Form M1.
- Amount from line 27 of any previously filed 2023 Form M1X.
- Refund or reduction in tax from an audit adjustment or appeal.

Include any amount credited to estimated tax, applied to pay past due taxes, applied to the underpayment penalty, used to pay an outstanding debt to a state or county agency, or donated to the Nongame Wildlife Fund.

Do not include any interest that may have been included in the refunds you received.

### Lines 27 and 29

Lines 27 and 29 should reflect the changes to your tax, credits, or both, as reported in column B on lines 1-22 of Form M1X. **If you have unpaid taxes on your original Form M1, Form M1X will not show your corrected balance due.**

*Continued*

## Line 27

This refund *cannot* be applied to your estimated tax account. If you have a refund, skip lines 29 through 33.

If you owe federal or Minnesota taxes, criminal fines or a debt to a state or county agency, district court, qualifying hospital, or public library, we must apply your refund to the amount you owe (including penalty and interest on the taxes). Also, if you participate in the Senior Citizens Property Tax Deferral Program, we will apply your refund to your deferred property tax total. Your Social Security number will be used to identify you as the correct debtor.

If your debt is less than your refund, you will receive the difference.

## Line 28—Direct Deposit of Refund

If you want the refund on line 27 to be directly deposited into your checking or savings account, enter the requested information on line 28.

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, we will send your refund by paper check.

By completing line 28, you are authorizing us and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

## Line 29

If line 26 is a negative amount, treat it as a positive amount and add it to line 14C. Enter the result on line 29. This is the amount you owe, which is due when you file your amended return. You *cannot* use any funds in your estimated tax account to pay this amount. Continue with line 30.

## Line 30

If only one of the penalties below applies, you must multiply line 29 by 10 percent (.10). If both penalties apply, multiply line 29 by 20 percent (.20). Enter the result on line 30.

- The IRS assessed a **penalty for negligence or disregard of rules or regulations**.
- You **failed to report federal changes to the department within 180 days as required** (see page 1 of these instructions).

## Line 32—Interest

You must pay interest on any unpaid tax plus penalty from the regular due date until paid in full. To determine the interest you owe, go to our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **interest rates** into the Search box.

## Line 33—Amount Due

Pay the amount due electronically or by check. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) to pay electronically.

To make a payment by check, 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** then select **Check or Money Order** to create a voucher.

## Sign Your Return

If you are married and filing a joint return, your spouse must also sign. If you paid someone to prepare your return, that person must also sign and include their preparer identification number.

You may check the box in the signature area to give us your permission to discuss your return with the paid preparer and/or third party.

Checking the box does not give your preparer the authority to sign any tax documents on your behalf or to represent you at any audit or appeals conferences. For these types of authorities, you must file a power of attorney or Form REV184i, *Individual or Sole Proprietor Power of Attorney* with us.

## 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 with us.

## Questions?

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) for additional information, to find forms, or for electronic payment options.

If you have questions, call 651-296-3781 or 1-800-652-9094 during business hours.

This information is available in alternate formats.

## Where to File Your Form M1X

Send your completed Form M1X and required enclosures to the address provided at the bottom of the second page of Form M1X.