

MINNESOTA • REVENUE
2015 M1PRX, Amended Homestead Credit Refund (for Homeowners)
and Renter Property Tax Refund

201581



Print or Type	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)							For department use only. Do not write in this space. Effective interest date:
	City		State		Zip code			

Place an X in the boxes 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 2015 Property Tax Refund instruction booklet, including refund tables, to complete this form.

	Correct amount	
1 Federal adjusted gross income (from line 37 of federal Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ)	1	
2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not listed in line 1 above (determine from M1PR instructions)	2	
3 Deduction for contributions to a qualified retirement plan (add lines 28 and 32 of federal Form 1040 or from line 17 of Form 1040A). Also see line 36 of this form	3	
4 Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance) and GRH (Group Residential Housing)	4	
5 Additional nontaxable income such as distributions from a Roth account and worker's compensation benefits (see instructions)	5	
Income Types: _____		
6 Add lines 1 through 5. If your income is less than the rent you paid, enclose an explanation	6	
7 Dependent, over 65, disabled, and retirement contribution subtraction (use Schedule 2, on back)	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 2015 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 renter refund table in the 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 2016	11	
(Mobile home owners: See worksheet in M1PR instructions)		
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 Homeowners' 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 M1PR instructions	14	
15 Add lines 10, 12 and 14	15	
16 ORIGINAL REFUND. Refund amount from line 15 of your original M1PR return, previous amend or audit report.	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 instructions)	19	
20 AMOUNT YOU OWE. Add lines 18 and 19 (See M1PRX instructions)	20	

You must sign the second page.

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Schedule 1

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

- 21** Line 1 of the Statement of Property Taxes Payable in 2016. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 22 and 23. Enter this amount on line 24. **21**
- 22** If the Statement lists an amount for new improvements or expired exclusions, complete and enclose Worksheet 3 (*in M1PR instructions*). Enter percentage from step 3 of the worksheet here. . . **22** %
- 23** Multiply line 21 by the percentage on line 22. **23**
- 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. **24**
- 25** From your Statement of Property Taxes Payable in 2016, enter the amount from line 2 (*2015 column*). If there is no amount on line 2, see M1PR instructions. **25**
- 26** Special refund (*not your regular refund*) from line 12 of your **2014** Form M1PR. **26**
- 27** Subtract line 26 from line 25 (*if result is more than line 24, or is a negative number stop here; you are not eligible for the special refund*). **27**
- 28** Subtract line 27 from **line 24** (*if result is less than \$100, stop here; you are not eligible for the special refund*). **28**
- 29** Amount from **line 27** X 12% (.12) **29**
- 30** Amount from line 29 or \$100, whichever is greater. **30**
- 31** Subtract line 30 from line 28 (*if result is zero or less, stop here; you are not eligible for the special refund*). **31**
- 32** Multiply line 31 by 60% (.60) **32**
- 33** **Special refund.** Amount from line 32 or \$1,000, **whichever is less.** Enter the amount here and on line 12 of this form. **33**

Schedule 2

Schedule 2—Subtractions

- 34** Subtraction for 65 or older or disabled: If you (*or your spouse if filing a joint return*) are age 65 or older or are disabled enter \$4,000. **34**
- Mark an X if you or your spouse are:** 65 or older: ☐ disabled: ☐
- 35** Dependent Subtraction: Enter your subtraction for dependents (*determine from instructions*). . . . **35**
- Number of dependents from worksheet in 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 M1PR. **36**
- 37** Add lines 34 through 36, enter the result here and on line 7 of this form. **37**

Direct Deposit

- 38** Direct deposit of your refund (*you must use an account not associated with a foreign bank*):

Account type ☐ Checking ☐ Savings Routing Number Account Number

Sign Here

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 #	Date	Daytime phone
			<input type="checkbox"/> 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.