

2015 Form M1X Instructions

On January 13, 2017, legislation was enacted that makes the 2015 Schedule M1NC obsolete. Do not amend your return only to remove the affects of Schedule M1NC unless notified by the department. The department will review and adjust affected returns, or notify individuals who may need to amend.

The 2015 Form M1X can only be used to amend your 2015 Form M1.

You will need the 2015 Minnesota income tax instruction booklet to complete this form.

Should I file Form M1X?

File this form if you need to correct (or amend) an original Minnesota individual income tax return.

Do not file Form M1X only to change:

- banking information, or
- your filing status from Married Filing Joint to Married Filing Separate after the due date (April 15, 2016 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 the correction notice from the IRS.

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

Minnesota Revenue
Mail Station 7703
St. Paul, MN 55146-7703

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

Net operating losses. Minnesota generally allows only a carryback to the two taxable years preceding the loss. However, if you are carrying a farm related loss back five years on federal Form 1045 or 1040X, you will carry it back to the same year on Minnesota Form M1X.

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

Common items affected by reported changes in income include:

- Refundable credits such as the Child and Dependent Care Credit, K-12 Education Credit, and Minnesota Working Family Credit (see Schedules M1CD, M1ED, and M1WFC),

- Nonrefundable credits such as the credit for past military service,
- Property Tax Refund (see Forms M1PR and/or 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 Form REV184, *Power of Attorney*, or 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 that authorizes you to represent the deceased person. Also enclose Form M23, *Claim for a Refund Due 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:

- your federal return has been changed since you originally filed, or
- you have been assessed additional income tax by the department within the last year.

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

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, a late payment penalty and additional interest will be assessed on your first bill.

Married Filing Separate Returns

Do not include the name and Social Security number of your spouse if you are filing separate returns.

You may not change your filing status from Married Filing Joint to Married Filing Separate after the due date.

Column A, Lines 1–24

Enter the amounts from the appropriate lines of your original 2015 return. However, if your original Form M1 was changed by the

department 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 the department which changed amounts on your original return, use the amounts as shown in that notice or audit report.

Column B, Lines 1–24

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 1–24

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

Line Instructions

Line 1—Federal Taxable Income

In column A, enter the amount from line 1 of your original 2015 Form M1. If your original federal taxable income was previously adjusted by the IRS or the Minnesota Department of Revenue, enter the corrected amount.

Changes to your income may also affect child and dependent care, working family and education credits. Your property tax refund return (if filed) may also be affected. If it is, complete and file Form M1PRX, *Amended Minnesota Property Tax Refund Return*.

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/or a corrected Schedule M1M.

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 2015 instruction booklet. 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 will also affect many credits you claim, such as the child and dependent care, working family and K-12 education credit.

Lines 13 through 15—Credits Against Tax

If you are changing any credits against tax on lines 13 through 15, you must enclose a corrected copy of the appropriate schedule.

Lines 19–24—Payments and Credits

If you are changing any payments or credits on lines 19 through 24, you must enclose a corrected copy of the appropriate schedule.

Line 25

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

- amount from line 32 of your original M1,
- amount from line 31 of a previously filed Form M1X, and
- 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), or
- 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 27

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

- amount from line 30 of your original Form M1,
- amount from line 29 of any previously filed amended return, and
- refund or reduction in tax from an audit adjustment or appeal.

Include any amount that was credited to estimated tax, applied to pay past due taxes, 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 29 and 31

Lines 29 and 31 should reflect the changes to your tax and/or credits as reported on lines 1-24 of Form M1X. **If you have unpaid taxes on your original Form M1, Form M1X is not intended to show your corrected balance due.**

Line 29

This refund *cannot* be applied to your estimated tax account. Skip lines 31 through 35.

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, the department is required to 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, your refund will be applied 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 30—Direct Deposit of Refund

If you want the refund on line 29 to be directly deposited into your checking or savings account, enter the requested information on line 30.

The **routing number** must have nine digits.

The **account number** may contain up to 17 digits (both numbers and letters). If your account number is less than 17 digits, enter the number starting with the first box on the left—leave out any hyphens, spaces and symbols—and leave any unused boxes blank.

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 30, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

Line 31

If line 28 is a negative amount, treat it as a positive amount and add it to line 18C. Enter the result on line 31. 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 32.

Line 32

If only one of the penalties below applies, you must multiply line 31 by 10 percent (.10). If both penalties apply, multiply line 31 by 20 percent (.20). Enter the result on line 32.

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

Line 34—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.

Line 35—Amount Due

Pay the amount due electronically or by check. Go to www.revenue.state.mn.us or call 1-800-570-3329 to pay electronically.

If you are paying by check, visit our website at www.revenue.state.mn.us and click on “Make a Payment” and then “By Check” to create a voucher. Print and mail the voucher with Form M1X along with a check made payable to Minnesota Revenue.

Sign Your Return

If you are married and filing joint, 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 conference. For these types of authorities, you must file a power of attorney or Form REV184 with the department.

Questions?

Go to 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. Information is available in other formats upon request for persons with disabilities.

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.