

Instructions for Form M1PRX

Amended Property Tax Refund Return

Use Form M1PRX to amend your original *Minnesota Property Tax Refund*, Form M1PR.

Use corrected figures for lines 1 through 15.

Form M1PRX, *Amended Minnesota Property Tax Refund*, can be used either to apply for an additional refund or to pay back some or all of the refund you have received.

Should I file Form M1PRX?

File Form M1PRX if the property tax refund amount on your Form M1PR changes for any reason, such as:

- you made a mistake on your original Form M1PR,
- you are a homeowner and have received a corrected Statement of Property Taxes Payable,
- you are a homeowner and have received an abatement of some of your property taxes,
- you are a renter and have received a corrected or an additional certificate of rent paid (CRP), or
- 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.

Deadline for Filing

The deadline for filing Form M1PRX is three and one-half years from the due date of your Minnesota individual income tax return for the same year:

Year of Form M1PR	Due Date
2013	October 15, 2017
2014	October 15, 2018
2015	October 15, 2019
2016	October 15, 2020

What will I need?

To complete Form M1PRX you may need (for the year you are amending):

- a copy of the original Form M1PR;
- the M1PR instruction booklet (including refund tables);

- any document(s) you received from the Department of Revenue making a change to your Minnesota income tax return;
- any document(s) you received from the Internal Revenue Service (IRS) making a change to your federal income tax return;
- if you are a homeowner or mobile homeowner, any corrected Statement(s) of Property Taxes Payable; or
- if you are a renter, any corrected CRP(s). Submit the CRP(s) issued and signed by your landlord. Do not use a CRP created by software you used to complete your return. **You must include a copy of any corrected CRP 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 amending your property tax refund return 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 document(s) 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 REV184, *Power of Attorney*, or a copy of the court appointment that authorizes you to represent the person.

If you are filing an amended property tax return 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 that authorizes you to represent the deceased person when you file the Form M1PRX.

Line Instructions

To complete lines 1 through 15 and Schedules 1 and 2 of Form M1PRX, follow the directions for Form M1PR lines 1 through 15 and Schedules 1 and 2 for the year you are amending. Use corrected figures for lines 1 through 15. Follow the line instructions below for the remaining Form M1PRX lines.

Line 16—Original Refund Amount

Enter the refund amount from line 15 of your original M1PR return. If your refund was changed by a previously filed amended return or by the Department of Revenue, enter the adjusted refund amount.

Line 17—Additional Refund

If line 15 is more than line 16, subtract line 16 from line 15. This is your additional refund. Skip lines 18, 19 and 20, and sign the back of the form.

To have your refund directly deposited into your checking or savings account, see the instructions for line 38.

If you owe Minnesota taxes, criminal fines, or a debt to a state or county agency, district court, qualifying hospital or public library, the Department of Revenue is required to apply any additional property tax refund to these debts. If you participate in the Senior Citizens Property Tax Deferral Program, your additional refund will be applied to your deferred property tax total.

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

Line 19—Interest

You must pay interest on the amount on line 18. To determine the interest you owe, visit our website at www.revenue.state.mn.us and enter "interest rates" in the search box.

Line 20—Amount You Owe

Add lines 18 and 19 and enter the result on line 20 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 Pay Electronically:

- Go to www.revenue.state.mn.us and click on "Login to e-File Minnesota" from the e-Services menu.
- Or, if you don't have Internet access, you can pay by phone at 1-800-570-3329.

