



**2021 Form M1PRX, Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund**

You will need the 2021 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 _____	Social Security Number _____	Date of Birth (MM/DD/YYYY) _____
If Joint Return, Spouse First Name and Initial _____	Spouse Last Name _____	Spouse Social Security Number _____	Spouse Date of Birth _____
Current Home Address _____		City _____	State _____ ZIP Code _____

Check that apply:  Renter  Homeowner  Nursing home or adult foster care resident  Mobile home owner

Mark box if your income changed because of a federal adjustment. Enclose a *complete* copy of the federal adjustment.

**Department use only:**  
Effective interest date: \_\_\_\_\_

- 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 received and not included in line 1 above (determine from instructions) . . . . . **2** ■ \_\_\_\_\_
- 3 Deduction for contributions to a qualified retirement plan (add lines 16 and 20 of federal Schedule 1; see instructions) Also see line 9 of this Form M1PRX. . . . . **3** ■ \_\_\_\_\_
- 4 Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and MN Housing Support (formerly GRH) . . . **4** ■ \_\_\_\_\_
- 5 **Additional nontaxable income** from line 20 of Schedule M1PR-AI, Additions to Income. . . . . **5** ■ \_\_\_\_\_
- 6 Add lines 1 through 5 (if you are a renter and this line is less than the rent you paid, enclose an explanation) . . . . **6** \_\_\_\_\_
- 7 Subtraction for 65 or older (born before January 2, 1957) or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$4,350: . . . . . **7** ■ \_\_\_\_\_  
**Check the box if you or your spouse are:**  (A) 65 or Older  (B) Disabled
- 8 Dependent Subtraction: Enter your subtraction for dependents (determine from worksheet in instructions) . . . **8** ■ \_\_\_\_\_  
 Number of dependents: \_\_\_\_\_ Names and Social Security Numbers: \_\_\_\_\_
- 9 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 . . . . . **9** ■ \_\_\_\_\_
- 10 Your non-deductible alimony payments and COVID-related IRA distributions from prior years (see instructions) . **10** ■ \_\_\_\_\_
- 11 Subtraction from line 35 of Schedule M1NC, Federal Adjustments (see instructions for Schedule M1NC) . . . . . **11** ■ \_\_\_\_\_
- 12 Add lines 7 through 11 . . . . . **12** \_\_\_\_\_
- 13 Subtract line 12 from line 6 . . . . . **13** \_\_\_\_\_
- 14 Co-occupant Income (from line 13 of Worksheet 5 - Co-occupant Income. If negative, enter as a negative). . . . . **14** ■ \_\_\_\_\_
- 15 Add line 14 to line 13 . . . . . **15** \_\_\_\_\_

**Renters - Complete lines 16-18. Homeowners - Continue to next section.**

- 16 Enter total rent from CRP(s) (you must enclose your CRPs) . . . . . **16** ■ \_\_\_\_\_
- 17 Multiply line 16 by 17% (.17) . . . . . **17** \_\_\_\_\_
- 18 **Renter's Refund.** Using the amount from line 13 and line 17, find the amount to enter here from the renters refund table in the instructions. Continue with lines 23-25 . . . . . **18** \_\_\_\_\_

**Homeowners**

- Property ID Number \_\_\_\_\_ County where property is located \_\_\_\_\_
- 19 Property tax from line 1 of Statement of Property Taxes Payable in **2022** . . . . . **19** ■ \_\_\_\_\_  
 (Mobile homeowners: See worksheet 1 in the instructions)
  - 20 If claiming the special refund, enter amount from line 41 of Schedule 1 on next page (see instructions) . . . . . **20** ■ \_\_\_\_\_





# Instructions for Form M1PRX

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## Amended Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund Return

Use Form M1PRX to amend your original Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*. You can use Form M1PRX to either apply for an additional refund or pay back some or all of the refund you received.

### 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.
- You are a renter who received a corrected or an additional Certificate of Rent Paid (CRP).
- 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. Enclose a separate page with your Form M1PRX to explain the changes.

### Deadline for Filing

The deadline for filing Form M1PRX is 3.5 years from the due date of your Minnesota income tax return for the same year:

Year of Form M1PR	Due Date
2017	October 15, 2021
2018	October 15, 2022
2019	October 15, 2023
2020	October 15, 2024

### 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 2020 Form M1PR
- 2020 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
- If you are a renter, any corrected CRPs. Submit the CRPs 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 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 REV184, *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 24—Original Refund Amount

Enter the refund amount from line 23 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.

*Continued*

