



2011 M1PRX, Amended Minnesota Property Tax Refund

Use to amend your 2011 Form M1PR.

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 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 2011 M1PR instruction booklet, including refund tables, to complete this form.

Household Income
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, page 8) 2
3 Deduction for payments made to an IRA, Keogh, Simplified Employee Pension (SEP) or SIMPLE plan (add lines 28 and 32 of federal Form 1040 or from line 17 of Form 1040A) 3
4 Total welfare received, including MFIP (Minnesota Family Investment Program), MSA (Minnesota Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance) and GRH (Group Residential Housing) 4
5 Additional nontaxable income—such as 401(k) or deferred compensation plan contributions—you must include (M1PR instructions, page 8). Enter income type(s) below 5
6 Add lines 1 through 5. If your income is less than the rent you paid, enclose an explanation 6
7 Subtraction amount (determine from M1PR instructions, page 9): 7
From worksheet in M1PR instructions, enter number of dependents from step C: 65 or older disabled
Mark an X if you or your spouse are:
8 Total household income. Subtract line 7 from line 6 (if result is zero or less, leave blank). See page 9 of M1PR instructions for income limits 8
9 Renters: Line 3 of your 2011 Certificate(s) of Rent Paid (CRP). Continue with line 10; this amount is not your refund (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 on pages 13–17 of 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 2012 (Mobile home owners: See M1PR instructions, page 7) 11
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 Regular refund: Using the amounts on line 8 and line 13, find the amount to enter here from the homeowner refund table on pages 18–26 of 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 (determine from M1PRX instructions) 19
20 AMOUNT YOU OWE. Add lines 18 and 19 (See M1PRX instructions) 20
Make check out to: Minnesota Revenue and attach PV48
You must sign the second page. See explanation of change and direct deposit option on the second page.

Schedule 1—Special Refund. To determine if you qualify, see M1PR instructions, page 11.

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Schedule 1

- 21** Line 1 of the Statement of Property Taxes Payable in 2012. 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 Worksheet 3 on page 12 and enter the percentage from step 3 here (*enclose Worksheet 3*) **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 2012, enter the amount from line 2 (2011 column). If there is no amount on line 2, see M1PR instructions, page 11 **25** _____
- 26** Special refund (not your regular refund) from line 12 of your **2010** Form M1PR. If this amount was changed by the department, enter the corrected amount **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 M1PRX **33** _____

Schedule 2—Residents of nursing homes, adult foster care homes, intermediate care facilities or group homes

Schedule 2

- 34** Amount from line 6 of this Form M1PRX **34** _____
- 35** Amount you received from Supplemental Security Income (SSI), Minnesota Supplemental Aid (MSA) or Group Residential Housing (GRH) that was included on line 34 **35** _____
- 36** Subtract line 35 from line 34 **36** _____
- 37** Total medical assistance (or Medicaid) and GAMC payments made directly to your landlord (*from line A of your 2011 CRP*) **37** _____
- 38** Add line 34 and line 37 **38** _____
- 39** Divide line 36 by line 38, and enter the resulting decimal **39** _____ .
- 40** Using the amounts on line 8 and line 9 of this Form M1PRX, find the amount to enter here from the renter refund table on pages 13–17 of the M1PR instructions **40** _____
- 41** Multiply line 40 by line 39. Enter the result here and on line 10 of this Form M1PRX **41** _____

Direct Deposit

42 For direct deposit of your refund on line 17 of this Form M1PRX, enter:

Account type	Routing number	Account number
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

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	Daytime phone
Paid preparer's signature ONLY	PTIN or VITA/TCE #	Date	Daytime phone

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.

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.

Reasons for Amending

You must 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
2008	October 15, 2012
2009	October 15, 2013
2010	October 15, 2014
2011	October 15, 2015

Items You Will Need

To complete Form M1PRX you will need:

- a copy of the original Form M1PR you are amending;
- the instruction booklet (including refund tables) for the year you are amending;
- any document you received from the Department of Revenue making a change

to your Minnesota income tax return for the same year as the Form M1PR that you are amending;

- any document you received from the Internal Revenue Service (IRS) making a change to your federal income tax return for the same year as the Form M1PR that you are amending;
- if you are a homeowner or mobile home owner, any corrected Statement(s) of Property Taxes Payable; or
- if you are a renter, any corrected CRP(s).

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 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 the report 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 Due 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. Enter the result on line 17. This is your additional refund. Skip lines 18, 19 and 20, and sign the back of the form.

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. Your Social Security number will be used to identify you as the correct debtor.

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. Determine the interest by following the steps below.

- 1 Multiply line 18 of Form M1PRX by 3% (.03), which is the interest rate for 2011 _____
- 2 Number of days from the date you received your refund to the date you file Form M1PRX _____
- 3 Divide step 2 by 365 and enter the resulting decimal _____
- 4 Multiply step 1 by step 3. Enter the result here and on line 19 of Form M1PRX _____

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.

Follow the prompts for individuals making a "renter/homeowner amend" payment. You will need your Social Security number and date of birth—and your spouse's Social Security number and date of birth, if filing a joint return—and your bank routing and account number.

To Pay by Credit Card. You may pay tax owed through Official Payments Corporation, a national credit-card payment service. You will be charged a fee by Official Payments for this service.

Go to www.officialpayments.com or call toll-free 1-800-272-9829. When asked, enter **3300** for the jurisdiction number.

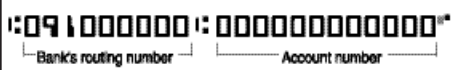
Your payment will be effective on the date you made the request.

To Pay by Check. If you are paying by check, you must complete the payment voucher PV48 and mail it with your Form M1PRX, along with a check made payable to **Minnesota Revenue**.

Line 42—Direct Deposit of Refund

If you want the refund on line 17 to be directly deposited into your checking or savings account, enter the requested informa-

You can find your bank's routing number and account number on the bottom of your check.



tion on line 42. Refer to the sample below to find the routing and account numbers. 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.

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.

By completing line 42, 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.

Sign Your Return

You must sign your Form M1PRX. If you are married and filing Form M1PRX with your spouse, both of you must sign. If you paid someone to prepare your return, that person must also sign.

You may place an X in the box in the signature area to give us your permission to discuss this return with the paid preparer. Placing an X in 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.

You must enclose copies of any documents you received from the IRS or the Department of Revenue which have made it necessary for you to amend your Form M1PR. Also, enclose any corrected CRP or Statement of Property Taxes Payable in 2012.

Where to Send

Mail your Form M1PRX and all required enclosures to:

Minnesota Property Tax Refund
Mail Station 0020
St. Paul, Minnesota 55145-0020

Use of Information

All information provided on Form M1PRX is private under state law. It cannot be given to others without your consent except to the IRS, other Minnesota state agencies, local government agencies and other state governments that are authorized by law to receive the information. For a list of authorized agencies and possible uses of your Social Security number, see the Form M1PR instruction booklet.

Required Information

Information not required. Although not required on Form M1PRX, we ask for:

- your date of birth, and if filing a joint return, your spouse's date of birth to correctly identify you and your spouse,
- your daytime phone number in case we have a question about your return, and
- the phone number and identification number of the person you paid to prepare your return.

All other information is required. You must provide by Minnesota law (M.S. 270C.306) your Social Security number and all other information on this form in order to properly identify you. This ensures that your amended return is properly processed. If you don't provide it, your property tax refund may be delayed or denied.

If You Need Help

Call 651-296-3781 or 1-800-652-9094 during business hours. TTY users, call Minnesota Relay at 711. Information is available in alternative formats upon request for persons with disabilities.

Where to Get Forms

Forms are available on the Internet at:
www.revenue.state.mn.us

Or call the department anytime, day or night at 651-296-4444 or 1-800-657-3676.

You can also mail your request to:

Minnesota Tax Forms
Mail Station 1421
St. Paul, MN 55146-1421