

Office of the Revisor of Statutes

Administrative Rules



TITLE: Adopted Exempt Permanent Rules Relating to Commissioner Filed Tax Returns

AGENCY: Department of Revenue

REVISOR ID: R-4682

MINNESOTA RULES: Chapter 8160

The attached rules are approved as to form

A handwritten signature in black ink, appearing to read "Evan A. Powell", written over a horizontal line.

Evan A. Powell
Senior Assistant Revisor

1.1 **Department of Revenue**

1.2 **Adopted Exempt Permanent Rules Relating to Commissioner Filed Tax Returns**

1.3 **8160.0620 RETURNS MADE BY COMMISSIONER.**

1.4 Subpart 1. **Making returns.** If a taxpayer fails to file a required return, the
1.5 commissioner may make a return for the taxpayer under Minnesota Statutes, section 270C.33,
1.6 subdivision 3. For the purposes of this part, the terms in items A and B have the meanings
1.7 given.

1.8 A. A "commissioner filed return" means a return made by the commissioner under
1.9 Minnesota Statutes, section 270C.33, subdivision 3.

1.10 B. The "filing date" of a commissioner filed return means the date the
1.11 commissioner ~~filed return is signed by the commissioner~~ makes and files the return for the
1.12 taxpayer under Minnesota Statutes, sections 270C.33, subdivision 3, and 270C.62.

1.13 *[For text of subparts 2 to 5, see Minnesota Rules]*

1.14 Subp. 6. **Interest and penalties.** ~~During the period in which the taxpayer may appeal~~
1.15 ~~a commissioner filed return to tax court and while an appeal is pending,~~ Interest under
1.16 Minnesota Statutes, section 289A.55, subdivision 2, and penalties under Minnesota Statutes,
1.17 section 289A.60, subdivisions, 1, 2, and 3, continue to accrue during the period in which
1.18 the taxpayer may appeal a commissioner filed return to tax court and while an appeal is
1.19 pending.

1.20 *[For text of subpart 7, see Minnesota Rules]*