

This notice was revoked on April 16, 2007 by Revenue Notice # 07-04.

Minnesota revenue notice number #01-02

Tax Relief for Victims of the Terrorist Attack on the World Trade Center and the Pentagon

See Revenue Notice #01-03 for more information.

The following Revenue Notice is scheduled to be published in the State Register on Monday, September 24, 2001. It represents the Minnesota Department of Revenue's position with respect to taxpayers who are affected by the disaster caused by the September 11, 2001 terrorist attacks on the World Trade Center and the Pentagon. In the interim, taxpayers may rely on the advice given in this draft. Watch this site for further developments

The commissioner will provide relief to taxpayers who are affected by the disaster caused by the September 11, 2001 terrorist attacks on the United States. Federal tax relief information can be found at Internal Revenue Notices 2001-61 and 2001-63.

Income, Corporate Franchise, and Estate Taxes - Taxpayers who qualify for federal extensions and abatements by the Internal Revenue Service because of the attack will be allowed the following tax relief in Minnesota: For returns, payments, and estimated payments of income, corporate franchise, or estate taxes that would have been due on or after September 11, 2001, the commissioner will abate penalties and additional tax charges imposed on taxpayers for failure to file and failure to make payments or estimated payments as long as taxpayers file the returns and make the payments by the extended federal due date. Interest will be abated for the same period of time interest qualifies for abatement federally.

Withholding and Sales Taxes - For returns and payment of withholding and sales taxes that would have been due during the period of September 11, 2001 through October 31, 2001, the commissioner will abate penalties imposed on taxpayers for failure to file and make payments. This relief is only available to taxpayers who qualify for federal abatement of penalties for failure to deposit federal withholding tax pursuant to Internal Revenue Service Notice 2001-61. Taxpayers must file returns and make payments by November 15, 2001.

All Returns and Other Documents - All returns and other documents that are filed under any provision in this Notice should be clearly marked "September 11, 2001 Terrorism Attack" on the top center of the return or document. Taxpayers and tax practitioners who want to use the provisions of this Notice, but whose addresses are not within the designated federal disaster area should also include a brief statement on a separate piece of paper as to how the disaster adversely affected their ability to meet their tax obligations.

See Revenue Notice #01-03 for a clarification of this notice.

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