

Minnesota Revenue Notice # 02-21:

Individual Income Tax – Part and Full Year Nonresidents with Zero or Less Minnesota Assignable Federal Adjusted Gross Income

In the case where an individual part year or full year nonresident has net Minnesota assignable income of zero or less under Minnesota Statutes, section 290.17, the Minnesota income tax for that year is zero even if the taxpayer has either a Minnesota alternative minimum tax computed under Minnesota Statutes, section 290.091, subdivision 1, or a regular tax computed under Minnesota Statutes, section 290.06, subdivision 2c.

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