

This notice was revoked on April 16, 2007 by Revenue Notice # 07-04.

Minnesota revenue notice number 03-03

Individual Income Tax - Alternative Minimum Tax and Contributions to Non-Minnesota Charitable Organizations

As a result of the recent Minnesota Supreme Court decision in *Chapman v. Commissioner of Revenue*, 651 N.W.2d 825 (Minn. 2002), the Department of Revenue will allow an individual alternative minimum tax deduction for charitable contributions made to non-Minnesota charities in tax years beginning on or before December 31, 2001. Individual taxpayers who have paid the Minnesota individual alternative minimum tax may file an amended return claiming a refund generated by the deduction for contributions to non-Minnesota charities if they file the amended return within the period specified in Minnesota Statutes, section 289A.40.

Raymond R. Krause
Assistant Commissioner

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