

**This Revenue Notice was revoked on October 10, 2016 by publication of Revenue Notice # 16-06 (41 SR 470).**

## **Department of Revenue**

### **Revenue Notice # 04-06: Administration and Compliance – Reimbursement of Third Party Record Keepers for their Costs of Furnishing Subpoenaed Records**

Minnesota Statutes, sections 289A.36, subdivision 8; 296A.20, subdivision 8; 297E.08, subdivision 8; 297F.15, subdivision 8; 297G.14, subdivision 8; and 297I.55, subdivision 8; all provide that when the Commissioner of Revenue (“commissioner”) serves a subpoena for records upon a third party “. . . the commissioner shall pay the reasonable costs of producing the records.” The purpose of this revenue notice is to set forth what is considered reasonable for purposes of reimbursing third party record keepers for their costs of furnishing subpoenaed records.

The rate established for search costs is \$10.00 per hour and is limited to the total amount of personnel time spent in locating and retrieving documents or information requested by the subpoena. If it is necessary to hire outside help in locating and retrieving the requested information, the commissioner will pay the actual cost incurred for the additional help.

Search costs do not include salaries, fees, or similar costs for analysis of material, or for managerial or legal advice, expertise, research, or time spent for any of these activities. If itemized separately, search costs may include the actual costs of extracting information stored by computer in the format in which it is normally produced, based on computer time and necessary supplies; however, personnel time for computer search may be paid for only at the \$10.00 rate specified above.

The rate for reproduction costs for making photocopies or duplicates of subpoenaed documents, transcripts, and other similar material is 25 cents per page. Photographs, films, and other such items that are not photocopies are reimbursed at cost. The \$10.00 rate specified above does not include time spent making or assembling the copies, because those costs are included in the photocopying rate of 25 cents per page.

The rate for transportation costs is the same as the actual costs necessary to transport personnel to locate and retrieve subpoenaed records or information, or costs incurred solely to transport the subpoenaed material to the location where testimony regarding the subpoena, if any, is going to be given.

Third party record keepers will be reimbursed for the reasonable cost of mailing subpoenaed records to the commissioner.

The prior consent of the commissioner must be obtained if the total cost of furnishing subpoenaed records is expected to exceed \$250.00. All invoices for reimbursement of subpoena costs must separately state each item of costs incurred by a third party record keeper.

Terese M. Mitchell, Director  
Appeals and Legal Services Division

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