

## Department of Revenue

### Revenue Notice # 04-08: Collections - Revocation of Revenue Notice # 99-04

Revenue Notice # 1999-04: "Collections – Compromise Agreements," is hereby revoked. Pursuant to *Minnesota Statutes*, section 270.67, subdivision 4, the procedures of the Department of Revenue regarding offers in compromise and compromise agreements are now governed by its published guidelines entitled, "*Compromise Procedures – Questions and Answers*," last revised in April, 2004. The published guidelines can be found on the Internet on the Department of Revenue website, Collection Division web page, at:

[http://www.revenue.state.mn.us/collections/factsheets/Compromise\\_Procedures.pdf](http://www.revenue.state.mn.us/collections/factsheets/Compromise_Procedures.pdf)

A paper copy of the guidelines can be obtained from the Collection Division.

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