

MINNESOTA DEPARTMENT OF REVENUE

Revenue Notice # 05-04: Collections – Revocation of Revenue Notice # 99-03

Revenue Notice # 1999-03: "Collections – Installment Payment Agreements," is hereby revoked. Pursuant to Minnesota Statutes, section 270.67, subdivision 4, the procedures of the Department of Revenue regarding offers for payment agreements and for entering into payment agreements are now governed by its published guidelines entitled, "Installment Payment Agreements" published May, 2005. The published guidelines can be found on the Internet on the Department of Revenue web site, Collection Division web page, at:

<http://www.revenue.state.mn.us/taxes/collection/index.shtml>

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

John H. Mansun, Assistant Commissioner
for Tax Policy and External Relations

Publication Date: June 6, 2005