

MINNESOTA DEPARTMENT OF REVENUE

Revenue Notice # 07-04: Revocation of Revenue Notices 2004-02, 2003-03, 2001-03, 2001-02, 2001-01, 1999-12, 1999-10, 1997-02, 1996-03, 1994-24, 1994-05, 1993-26, 1993-06 , 1993-05, 1993-01, 1992-15, 1992-08, 1991-23, 1991-14, and 1991-05

The following Revenue Notices are hereby revoked because the authority for the administration of the Minnesota Unfair Cigarette Sales Act has been transferred to the Minnesota Department of Commerce.

1994-05 - Special Taxes - Minnesota Unfair Cigarette Sales Act--Meeting Competition
1999-10 - Special Taxes - Unfair Cigarette Sales Act

The following Revenue Notices are hereby revoked as obsolete.

2004-02 - Individual Income Tax - Employer Payments to National Guard and Reservists on Active Duty
2003-03 - Individual Income Tax - Alternative Minimum Tax and Contributions to Non-Minnesota Charitable Organizations
2001-03 - Clarification of Revenue Notice #01-02
2001-02 - Tax Relief for Victims of the Terrorist Attack on the World Trade Center and the Pentagon
2001-01 - Individual Income Tax and Corporate Franchise Tax - 2001 Estimated Tax Requirements of Shareholders of S Corporation Banks, and the Treatment of Estimated Tax Payments of S Corporation Banks Made Prior to the Repeal of the Corporate Franchise Tax on S Corporation Banks
1999-12 - Sales and Use Tax - Food, Candy and Soft Drinks
1997-02 - MinnesotaCare - Sale of Medical Supplies to a Patient or Consumer
1996-03 - Insurance Premium Tax - Bail Bonds
1994-24 - Income Tax - 1993 Depreciation Modification
1993-26 - MinnesotaCare - Medical Supplies, Appliances and Equipment – Sale, Rental and Repair
1993-06 - MinnesotaCare - Exemptions for Medicare, medical assistance, general assistance medical care and MinnesotaCare payments
1993-05 - MinnesotaCare - Gross Revenues Subject to Tax
1993-01 - Special Taxes - Bad Debt Deduction on Cigarette and Tobacco Tax Products Tax Returns
1992-15 - All Types - Administration and Compliance; Electronic Funds Transfer
1992-08 - Lawful Gambling - Annual Audit of Licensed Organizations
1991-23 - Sales and Use Tax - Clothing and Wearing Apparel Exemption
1991-14 - Special Tax - Annual Audit of Organizations Licensed to Conduct Lawful Gambling
1991-05 - Sales & Use Tax - Isolated or Occasional Sale of Services

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