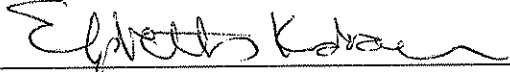


Department of Revenue

Revenue Notice # 09-04: Sales and Use Tax – Revocation of Revenue Notice # 05-07

Revenue Notice # 05-07: Sales and Use Tax – Bad Debts; Deductions of Uncollectible Debts; Applying Payments Received on Previously Claimed Bad Debt, is hereby revoked. There is no need for the revenue notice because *Minnesota Statutes*, section 289A.40, subdivision 2, as amended by 2008 *Minnesota Laws*, Chapter 154, Article 12, Section 1, provides the information included in the revenue notice.

Publication Date: APR 13 2009


ELIZABETH KADOUN, Assistant Commissioner
for Tax Policy and External Relations