

Minnesota revenue notice

Revenue Notice # 91-12 Scope of Application of Gross Earnings Tax to Earnings Derived From Cellular Services

(Update: Revenue Notice #91-12 has been repealed by Revenue Notice #03-04.)

Earnings of a company related to cellular services are included in the gross earnings tax base to the same extent as earnings related to other telephone services. For example, earnings derived from the provision, installation, or maintenance of customer cellular equipment are included in the gross earnings tax base.

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Director, Appeals and Legal Services

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DLM