

Minnesota revenue notice

Revenue Notice # 91-13 Penalties for Late Payment of Estimated Gross Earnings Tax Related to Cellular Services

(Update: Revenue Notice #91-13 has been repealed by Revenue Notice #03-04.)

The 1991 Legislature provided that no penalties or interest would be imposed with respect to underpayments of estimated gross earnings taxes due on March 15, 1991, and June 15, 1991, to the extent that the underpayment resulted from the expansion of the gross earnings tax to cellular services. Consequently, no penalty or interest will be assessed for those amounts if they are paid by the due date of the annual return.

Michael E. Boekhaus
Director, Appeals and Legal Services

Dated: August 26, 1991

DLM