

Technical corrections were made to this notice on September 6, 2016 by Revenue Notice # 16-05. Please see Revenue Notice # 16-05 for the corrected language.

Minnesota revenue notice

Revenue Notice # 92-03 ERISA Plans and Unrelated Business Income Tax (UBIT)

It is the position of the Minnesota Department of Revenue that qualified employee benefit plans under the Federal Employee Retirement Income Security Act of 1974 (ERISA) are not required to pay or file the returns for Minnesota tax on unrelated business income imposed by Minnesota Statutes §290.05, subd. 3(a)(iii) and (b).

Michael E. Boekhaus
Director, Appeals & Legal Services

Dated: February 3, 1992

JRH