

## Minnesota revenue notice

### Revenue Notice # 92-15 Administration and Compliance; Electronic Funds Transfer

**(Update: Revenue Notice #92-15 has been revoked by Revenue Notice #07-04.)**

When a tax payment is required to be made by means of electronic funds transfer, the electronic payment is timely if the funds transfer payment date, as defined in Minnesota Statutes § 336.4A-401, is on or before the date the tax payment is due. If the tax payment is not made electronically, the payment is timely if the funds are received by the Department of Revenue on or before the due date. The provisions in Minnesota Statutes § 270.271, relating to timely mailing being considered as timely paying, do not apply to payments falling under the electronic funds transfer requirements.

Interest and late payment penalties imposed by statute will accrue if payment is not timely made as described in this notice.

Michael E. Boekhaus  
Director, Appeals and Legal Services

Dated: June 8, 1992

RLW