

**This notice was revoked on March 5, 2012 by Revenue Notice # 12-04.**

## **Minnesota revenue notice, number 97-09**

### **Estate Tax Filing Requirements**

The 1997 legislature made a change to Minnesota Statutes § 289A.10, subd.1, which specified the Minnesota statutory required contents of a Minnesota estate tax filing. (See: Laws of Minnesota 1997, Chapter 31, art. 1, sec. 5) The change deleted the statutory requirements that the estate tax filing include a copy of the federal estate tax return and a schedule of the assets in the estate. This leaves the contents of the Minnesota estate tax return to the discretion of the Commissioner of Revenue effective for decedents dying after April 15, 1997. (See: Minn. Stat. § 289A.10, subd.2)

Pursuant to this discretion, the Commissioner will continue to require the filing of the federal estate tax return, along with the supporting federal schedules, and the death certificate. Wills, trust agreements, appraisals and gift tax returns will no longer be required to be filed as part of a valid initial Minnesota estate tax filing. The Commissioner retains the right to require these, as well as other documents, should the need arise.

Dated: July 21, 1997

Jennifer L. Engh  
Assistant Commissioner for Tax Policy