

## Minnesota revenue notice number 99-17

### Corporate Franchise Tax – Claim for Refund

In the 1999 legislative session, the legislature amended *Minnesota Statutes*, section 289A.50, subdivision 7(d), deleting the requirement that a taxpayer bring an action in district court or tax court within four years of filing a claim for refund and enacting a new subdivision, subdivision 1a. The new subdivision required the Commissioner of Revenue to prepare a Claim for Refund form by January 1, 2000. Any claims for refund made before January 1, 2000, or within ten days of the Claim for Refund form being made available to taxpayers, comply with the filing requirement. The Department of Revenue, Corporate Franchise Tax Division, has prepared a Claim for Refund form for claiming a corporate franchise tax refund. Because the Claim for Refund form is prepared and available to taxpayers, that form should be used after January 1, 2000.

The Claim for Refund form, Form M4-X, may be obtained by: (1) requesting the form from the Department of Revenue; (2) reproducing it from the Department of Revenue's website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us); or, (3) reproducing it from the year 2000 Package XM. A corporate franchise taxpayer may comply with the statutory requirements for filing a claim for refund by using the Form M4-X.

Jennifer L. Engh  
Assistant Commissioner for Tax Policy

Publication Date: December 27, 1999