

TAX DATA CLASSIFICATIONS

Privacy Laws

Most tax information is protected by federal or state data privacy laws. There are statutory penalties for any access to or release of classified taxpayer information without authorization. The Minnesota Department of Revenue is committed to complying with all applicable privacy laws.

Information Protected From Disclosure

Most returns and return information are protected from disclosure. “Returns” are defined to include practically any document filed by a taxpayer. “Return information” is defined even more broadly, essentially including any data the department has regarding a taxpayer. For tax types classified as private data on individuals or as nonpublic data (on all other entities), the department cannot disclose information to any third party except as allowed by law.

Tax, Refund, and Fee Data Classified as Not Public (Private or Nonpublic)

- A. Individual Income
- B. Withholding
- C. Sales and Use (including taxes administered under agreement between the State and an Indian tribe)
- D. Motor Vehicle Sales
- E. Corporate Franchise
- F. Property Tax Refunds
- G. Political Contribution Refunds
- H. Estate and Fiduciary
- I. MinnesotaCare
- J. Solid Waste Management
- K. Dry Cleaning
- L. Video Display Device Manufacturer’s Registration Fee (eWaste)
- M. Prepaid Wireless E911 and Prepaid TAM (Telecommunications Access Minnesota) Fees

Tax, Credit, and Fee Data Classified as Public*

- A. Real and Personal Property
- B. Deed and Mortgage Registry
- C. Cigarette and Tobacco
- D. Liquor
- E. Mining♦
- F. Lawful Gambling
- G. Metropolitan Solid Waste Landfill
- H. Petroleum
- I. Insurance
- J. Hazardous Waste Fee
- K. Sustainable Forest Incentive♦

* Minnesota tax ID numbers and tax lien information are also public data.

♦ With certain limitations or exceptions

Access to Some Unclassified Data Restricted

Notwithstanding any law to the contrary, access to information obtained from a tax obligor regarding:

- A. Controlled Substance and Marijuana, or
- B. Sports Bookmaking

by anyone outside the department is prohibited. Such information may not be used in a criminal proceeding unless independently obtained, except in proceedings involving the taxes due.

Constituent Inquiries

Constituents may contact you about a tax audit, appeal, refund, or collection matter and ask you to intervene on their behalf. If the issue involves a tax type classified as not public, we cannot discuss the existence, status, or details of the case unless the taxpayer provides you or your staff member with a signed disclosure authorization form or power of attorney allowing us to release the information to you.

Authorization to Release Information

The department may disclose returns and return information to a third party if that person has authorization from the taxpayer to release tax information. The disclosure authorization or power of attorney form must include the type of tax information covered, tax periods covered, and who is authorized to receive information. The taxpayer(s) must also sign and date the form.

A one-time release of information may be authorized using Form REV185, while a power of attorney may be executed using Form REV184 (both are available at www.revenue.state.mn.us). The department will also accept any other written authorization, so long as it includes the information listed above, as well as sufficient data to identify the particular taxpayer(s) and any limitations to the authorization, if necessary or desired.

Taxpayer Rights Advocate

Constituents or legislators authorized to receive tax information about constituents may contact the Department of Revenue or the Office of the Taxpayer Rights Advocate. The Advocate provides review assistance for cases handled by the department. The phone number is 651-556-6013.

For data practices issues or related concerns, contact attorney Justin Kwong at 651-556-4076.