

This notice was revoked on April 16, 2007 by Revenue Notice # 07-04.

Minnesota revenue notice number #01-03

Clarification of Revenue Notice #01-02

The following Revenue Notice is scheduled to be published in the State Register on Monday, September 24, 2001. It represents the Minnesota Department of Revenue's position with respect to taxpayers who are affected by the disaster caused by the September 11, 2001 terrorist attacks on the World Trade Center and the Pentagon. In the interim, taxpayers may rely on the advice given in this draft. Watch this site for further developments.

The last paragraph of Revenue Notice #01-02 stated that: "Taxpayers and tax practitioners who want to use the provisions of this Notice, but whose addresses are not within the designated federal disaster area should also include a brief statement on a separate piece of paper as to how the disaster adversely affected their ability to meet their tax obligations." This has been clarified to read as follows: "Taxpayers and tax practitioners who want to use the provisions of Internal Revenue Notice 2001-61, but whose addresses are not within the designated federal disaster area should also include a brief statement on a separate piece of paper as to how the disaster adversely affected their ability to meet their tax obligations."

Taxpayers using a federal extension only until September 24, 2001 under Internal Revenue Notice 2001-63 need not include any statement in order to receive abatements under Revenue Notice #01-02.

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