

This notice was corrected on June 23, 2006 by Revenue Notice # 03-06. Please note that the reference to Revenue Notice 92-26 should refer to Revenue Notice 92-25: Withholding - 1993 Withholding Deposits.

Department of Revenue

Revenue Notice # 03-04: Repeal of Obsolete Revenue Notices

1. The following Revenue Notices are repealed because the underlying laws that they interpret have been repealed.

- 91-11 Gross Earnings Tax Rate on Cellular Services
- 91-12 Scope of Application of Gross Earnings Tax to Earnings Derived from Cellular Services
- 91-13 Penalties for Late Payment of Estimated Gross Earnings Tax Related to Cellular Services
- 92-18 Sales and Use Tax - Park and Travel Trailers
- 93-12 Special Taxes - Assessment for Collection of Mixed Municipal Solid Waste
- 94-1 Income Tax - Employer Provided Educational Assistance
- 94-21 Special Taxes - Waste Collectors; Collection and Remittance of Solid Waste Assessment; Audit, Penalty, Enforcement, and Administrative Provisions
- 96-2 Solid Waste Assessment Conversions for Mixed Municipal Solid Waste

2. The following Revenue Notices are repealed because they no longer have applicability to taxpayers. Each of these Notices applied to a limited number of tax periods, and required taxpayer action within a specified time period. In each instance, the period for taxpayer action has expired.

- 92-20 Income Tax - Tax Relief for Victims of Hurricane Andrew
- 92-21 Income Tax - Tax Relief for Victims of Hurricane Iniki
- 92-26 Withholding - 1993 Withholding Deposits*
- 93-10 Income Tax - Residents of Minnesota Living Abroad
- 93-25 Income Tax - Reduction of Designated Counties Job Creation Credit
- 94-07 Income Tax - Extension of Due Dates for 1993 Tax Returns of Exempt Organizations
- 94-10 Income Tax - Estimated Taxes
- 94-13 Lawful Gambling - Annual Audit and Financial Reviews of Licensed Organizations
- 95-06 M4-NP 1994 Filers; Automatic Abatement of Penalties
- 99-15 Year 2000 (Y2K)

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