Department of Revenue

Revenue Notice # 10-06: Technical Corrections to Prior Revenue Notices 2006-12, 2006-07, 2005-09, 1999-08, 1998-10 and 1993-15

This Revenue Notice corrects obsolete statutory references. These corrections stem from statutory changes made since the original notices were issued. This notice is not intended to have any substantive effect, but instead is being published solely to assist readers of the notices.

The following table identifies the Revenue Notices that contain statutory citations or references that have changed. The left column of the chart lists the affected Revenue Notice. The middle column lists the statutory citation or cross reference included in the original Revenue Notice. The right column lists the citation to current law or other current reference as amended through the date of publication of this Revenue Notice.

Notice	Citation or Language in Original Notice	Substituted Current Citation or
		Language Modification as Shown
2006-12	"section 155A.03, subdivision 2"	"section 155A.23, subdivision 3"
	"section 155A.08, subdivision 1"	"section 155A.29, subdivision 1"
	"section 155A.14"	"section 155A.34"
2006-07	"section 501(c)(3) of the Internal Revenue Code of 1986"	"section 501(c)(3) of the Internal Revenue Code as defined in section 289A.02, subdivision 7"
2005-09	"Clause (a)(5) of subdivision 23" [referring to Minn. Stat. § 297A.71, subd. 23(a)(5)]	"Clause (a)(6) of subdivision 23"
1999-08	"Minnesota Statutes, § 289A.60, subdivision 13(g)"	"Minnesota Statutes, § 289A.60, subdivision 13(f)"
1998-10	"Minnesota Statutes, § 295.53, subdivision 1(6)"	"Minnesota Statutes, § 295.53, subdivision 1(a)(5)"
1993-15	"Minnesota Statutes, section 295.53, subdivision 1(11)"	Minnesota Statutes, section 295.53, subdivision 1(a)(8)
	"sections 295.50 to 295.57"	"sections 295.50 to 295.59"

Publication Date:	DEC 2 0 2010	Elphoth Kalas
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