

Revenue Notice #93-10

Income Tax - Residents of Minnesota Living Abroad

(Update: Revenue Notice #93-10 has been repealed by Revenue Notice #03-04.)

To avoid being treated as residents for Minnesota income tax purposes, qualified individuals domiciled in Minnesota but living abroad have three months from the date they move out of the country to revoke the homestead status of their Minnesota residence. Minnesota Statutes 1992, section 290.01, subdivision 7, as amended by Laws 1993, chapter 375, article 8, section 5. This requirement became law on May 24, 1993 and is effective for tax years beginning after December 31, 1992. This means that this law change affects individuals who left Minnesota in 1993, prior to its enactment. For some of these individuals, the three month period has expired. For the others, the period partially expired before enactment.

To prevent the unfair effects of retroactively applying this change, qualified individuals who left the country prior to May 24, 1993 will be considered non-residents provided they give notice of revocation of the homestead status of their Minnesota residence by September 1, 1993.

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Director
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Dated June 14, 1993