


## Minnesota Department of Revenue

### Revenue Notice # 19-02: Individual Income Tax - Tax Refund or Return Preparer Penalty - Revocation of Revenue Notice # 99-08

Revenue Notice # 99-08: Tax Refund or Return Preparer Penalty is hereby revoked.

Revenue Notice # 99-08 summarizes the civil and criminal penalties that apply to tax preparers under *Minnesota Statutes*, sections 289A.60, subdivision 13 and 289A.63. These statutes and others regarding the conduct of paid tax preparers were amended by 2017 Minn. Laws 1st Special Session, chapter 1, article 22. Those changes made Revenue Notice # 99-08 obsolete.

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Lee Ho, Deputy Commissioner