

## Filing Past-Due Returns

This fact sheet is intended to help people who have failed to file one or more of their Minnesota Individual Income Tax returns and are trying to get caught up. They often have questions about the filing requirements for past years, penalties and interest, time limitations, and what happens if returns are not filed. This fact sheet should help answer those questions.

### Filing Requirements

Generally, you are required to file a Minnesota return if you have Minnesota gross income that meets or exceeds the minimum filing requirement for the year (see Minimum Filing Requirements chart).

If your Minnesota gross income is less than the requirement, you should file a Minnesota return to claim a refund if any of these apply:

- You had Minnesota tax withheld
- You made estimated tax payments to Minnesota
- You qualify for refundable credits

If you are required to file, be sure to file your Minnesota return even if you owe additional tax and you cannot pay the full amount.

### Full-Year Residents

Your Minnesota gross income includes income you received from all sources, regardless of where it was earned or where the property or business that produced it was located. This includes:

- Wages, salaries, fees, commissions, tips, and bonuses
- Unemployment or reemployment compensation
- Interest and dividends
- Alimony
- Farm income
- Gross income (income before deductions or expenses) from a business
- Capital gains
- IRA distributions, pension, profit sharing, and annuity payments
- Gross rents and royalties
- Income received from an estate or trust
- Income from the sale of property or distribution of business assets
- Gross winnings from gambling

### Part-Year Residents

As a part-year resident, your Minnesota gross income includes any income you received from all sources (including sources not in Minnesota) while a Minnesota resident, and any income you earned in Minnesota or from sources in Minnesota while you were a nonresident. For more information, see Income Tax Fact Sheet 2, *Part-Year Residents*.

### Nonresidents

As a nonresident, you are required to file a Minnesota return if your gross income from Minnesota sources meets or exceeds the minimum filing requirement for the year. For more information, see Income Tax Fact Sheet 3, *Nonresidents*.

### How to Prepare Your Return

Because the Minnesota return begins with federal adjusted gross income, you must complete a federal return before completing your Minnesota return. When you file your Minnesota return, you must include a copy of your federal return and Schedule M1W showing Minnesota income tax withheld.

If you filed a federal return but are unable to locate a copy, call the Internal Revenue Service (IRS) at 1-800-829-1040 or go to the [www.irs.gov](http://www.irs.gov), search “transcript,” and select “get a transcript” to obtain a transcript.

If you need wage and withholding information, contact your employer. If you are unsure of who your employers were, contact the IRS to request an income transcript, which shows all income your employers and other payers reported to the IRS.

### If You Expect a Refund

You must file your return within 3½ years from the regular due date to receive a refund. You must file even if you intend to forfeit your refund or missed the 3½-year deadline.

If you are eligible for a refund but owe Minnesota taxes or debt to certain public agencies, the Minnesota Department of Revenue will apply your refund to the amount you owe. If your debt is less than your refund, you will receive the difference. *Continued*

Year	Under Age 65		65 and Older		
	Single*	Married, both under 65	Single	Married, one 65 or older	Married, both 65 or older
2019	\$12,200	\$27,000	\$13,850	\$25,700	\$27,000
2018	10,650	21,300	12,250	22,600	23,900
2017	10,400	20,800	11,950	22,050	23,300
2016	10,350	20,700	11,900	21,950	23,200
2015	10,300	20,600	11,850	21,850	23,100
2014	10,150	20,300	11,700	21,500	22,700
2013	10,000	20,000	11,500	21,200	22,400
2012	9,750	19,500	11,200	20,650	21,800
2011	9,500	19,000	10,950	20,150	21,300
2010	9,350	18,700	10,750	19,800	20,900
2009	9,350	18,700	10,750	19,800	20,900

*\*Part-year residents and nonresidents must use the Under Age 65 and Single column.*

**Exception:** The running of the 3 ½ year refund period may be suspended during any time you could be considered financially disabled as defined in Internal Revenue Code section 6511(h). Being financially disabled means you cannot manage your financial affairs due to a medically determined physical or mental impairment. We will require proof of your disability. Please see the IRS Revenue Procedure 99-21 for the statements you will need to enclose with your return.

### **If You Owe Additional Tax**

If you file your return late and owe additional tax, you will owe penalty and interest. If you need assistance in calculating the correct amount of tax, penalties, and interest, go to our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us). Otherwise, you may pay the tax you owe when you file your return and you will be billed for the balance of penalties and interest.

If you are unable to pay in full, pay as much as possible when you file your return and continue to make payments until you hear from us.

When making payments after your return has been filed and before you hear from us, be sure to write your Social Security Number and indicate the year for which the payment is intended on each check. Create a payment voucher through our e-Services Payment Voucher System. Go to our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Payment Voucher** into the Search box. Send the voucher with your payment to the address listed on the voucher.

If we agree to establish a payment plan, you will be required to make payments by electronic funds transfer. Interest will continue to accrue on the unpaid tax and penalties until the balance is paid in full. For more information or to set up a payment plan, go to our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us). You will be billed for any amount owed. If you fail to make payment, we will initiate collection action against you.

### **If You File or Pay Late**

We will assess penalties using the rates that are in effect for the year of the return you are filing. The interest rate is determined every year.

#### **Late Filing Penalty**

There is no late filing penalty as long as you file your return within six months of the due date. If you do not file within six months, we will assess a late filing penalty of 5% of the tax not paid within six months of the due date.

#### **Late Payment Penalty**

If you pay your tax after the regular due date, we will assess a late payment penalty of 4% of the tax not paid by the due date. If you do not pay the tax within 180 days after filing the return, we will assess an additional extended delinquency penalty of 5% on the unpaid tax.

#### **Penalty for Fraudulently Claiming a Refund**

If you file a return that fraudulently claims a refund, we will assess a penalty of 50 % of the fraudulently claimed refund.

#### **Interest**

Interest is charged on any unpaid tax and penalty and is calculated from the regular due date of the return to the date the balance is paid in full. The rate of interest is determined every year. Rates in effect for recent years are as follows:

2019 — 2020 . . . 5%	2017 — 2018 . . . 4%	2010 — 2016 . . . 3%	2009 . . . 5%
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#### **Penalty Abatements**

Penalties may be canceled if circumstances beyond your control prevented you from filing or paying your taxes on time. If you received a notice from us stating that we assessed a penalty and you want to request an abatement, send a letter within 60 days from the date of the first written notice explaining the specific events or circumstances that prevented you from filing or paying on time. You will receive notice from us telling you whether the abatement request has been approved or denied.

#### **Penalty for Underpaying Estimated Tax**

If you owe tax of \$500 or more for any tax year, you may owe a penalty for underpayment of estimated tax. See Schedule M15, *Underpayment of Estimated Income Tax by Individuals, Trusts and Partnerships*, for the year you are filing to determine if you owe this penalty.

#### **Time Limitations**

If a return has not been filed, there is no limit to the period of time in which we may assess tax. The general rule is that returns are subject to audit within 3½ years of the regular due date or the date the return is filed, whichever is later.

#### **If You Do Not File**

Minnesota law provides that if you are required to file an income tax return and do not, we may file a return for you or issue an order of assessment. However, preparing your own return is likely to result in a more accurate computation of your tax liability. When we prepare a return, it is based on available information, which may *not* include exemptions, deductions or credits.

If we file a return for you or issue an order of assessment, we will add appropriate penalties and interest. If you do not pay the tax within 180 days after we file our return, we will assess an additional extended delinquency penalty of 5%.

#### **Taxpayer Rights Advocate**

If you have tax problems, taxpayer rights violations, or concerns that cannot be resolved through the normal channels, write to: Minnesota Department of Revenue, Taxpayer Rights Advocate, P. O. Box 7335, St. Paul, MN 55107-7335.

#### **Information and Assistance**

Additional forms and information, including fact sheets and frequently asked questions, are available on our website.

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)

Phone: 651-296-3781 or 1-800-652-9094

This information is available in alternate formats.