



## Tax Professional Webinar 2023 Filing Season Updates

December 8, 2022 9:30 - 11 a.m.  
Mark Krause | Tax Professional Outreach Coordinator

### Disclaimer

This presentation is for educational purposes only and does not provide tax advice. It is meant to accompany an oral presentation and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

If you have any questions, contact us at 651-556-6606 or [taxpro.outreach@state.mn.us](mailto:taxpro.outreach@state.mn.us).

## Housekeeping

- Phone lines muted
- Send questions through chat
- Questions and answers at the end
- This webinar is being recorded

## Today's Topics

- Department Updates
- Conformity Updates
- Individual Income Tax Updates
- Business Income Tax Updates
- Withholding Tax Updates
- Information Requests

## Department Updates



## Department Updates


### Tax Due Date Calendar

- Launched June 2022
- Created based on tax pro feedback
- List of major tax due dates in one place
- Take our survey

## Department Updates

August	[+]
September	[-]
DUE DATE	TAX TYPE
September 12	<ul style="list-style-type: none"> <li>Alcohol Importer Report Monthly</li> <li>C Corporation return and payment Annually</li> <li>Individual Income Tax estimated payment Quarterly</li> <li>MinnesotaCare Hospital and Surgical Center Taxes payment Monthly</li> </ul>
September 15	<ul style="list-style-type: none"> <li>S Corporation, Partnership, Fiduciary Taxes estimated payment Quarterly</li> <li>S Corporation, Partnership Taxes extended return Quarterly</li> </ul>

## Department Updates



Search

Individuals
Businesses
Tax Professionals
Governments
Policy & Research
Fraud

### Tax Due Dates

2022 Calendar Year

Below are the 2022 tax due dates. **Note:** If you file by fiscal year, due dates may vary. For specific information, visit the [tax code](#).

**Opinions Wanted**  
What do you think of this page? [Take our brief survey!](#)

January	[+]
February	[+]
March	[+]
April	[+]

**Contact Info**

**EMAIL**  
Contact form

**PHONE** (+)  
651-336-3781  
e-Services: contact the tax type.

**HOURS** (+)

**ADDRESS** (+)

**Last Updated**

June 22, 2022

## Department Updates

### Print Page Functionality

- Easy-to-read layout
- Look for the gray print page icon



## Department Updates

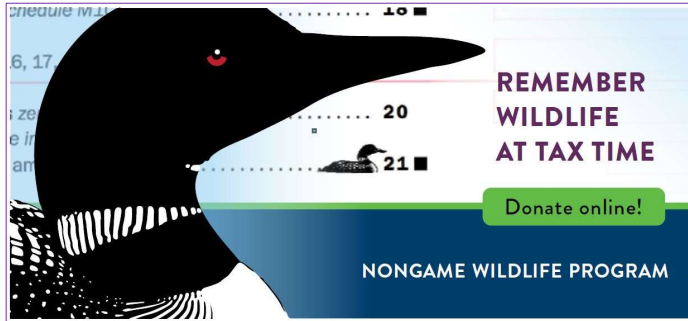
### Income Tax and Withholding Tax Fact Sheets

- Converted from PDF to webpages in mid-September 2022
- Allows full searchability on our website
- Can still print and save as PDFs via Print Page function

# Department Updates

## Non-Game Wildlife Fund

- 1,700+ increase in returns with donations
- \$28,000 increase in donations on professionally-prepared returns.



9/22/2021

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12

# Department Updates

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← Minnesota Revenue  
3,428 Tweets

**Minnesota Revenue**  
@MNRevenue

[revenue.state.mn.us](http://revenue.state.mn.us) Joined July 2009

281 Following 2,571 Followers

Followed by Gwen Waiz, Lt. Governor Peggy Flanagan, and 19 others you follow



## Department Updates

### Electronic Appeals

- Now available in Online Services; need Letter ID to use
- Preparers may submit them with valid Power of Attorney
- Must include name in signature field
- Enter email address to send confirmation

## Department Updates

### Signature

Information provided to create and submit an administrative appeal is private under state law. Providing this in is used to administer tax and non-tax laws and may be shared with other government entities.

By checking the box and entering your name in the signature block, you acknowledge it constitutes a valid sign Minnesota Department of Revenue.

I have read the statement above and agree to these terms.\*

First Name* <i>Required</i>	Last Name* <i>Required</i>
Email Address* <i>Required</i>	Confirm Email Address* <i>Required</i>

## Department Updates

### Power of Attorney Information in e-Services

- Business customers can find:
  - Appointees with current access to your tax information
  - Name and contact of appointees
  - Authorized tax types
  - Authorized periods (if available)

## Department Updates

### Form TPD, Tax Position Disclosure

- Similar to Federal Form 8275
- Explanation of questionable items or positions
- More information on dedicated webpage
  - Search on **Tax Position Disclosure**

The image shows a thumbnail of the 2022 Form TPD, Tax Position Disclosure. The form is titled "2022 Form TPD, Tax Position Disclosure" and includes a barcode and the text "NEAR FINAL DRAFT 12/15/22 Added bar code". It contains sections for "Part I: General Information (see instructions)" and "Part II: Detailed Explanations (see instructions)".

**Part I: General Information (see instructions)**

1	2	3	4	5	6
Taxpayer's Name	Address	City	State	ZIP Code	Phone Number
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30

**Part II: Detailed Explanations (see instructions)**

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## Department Updates

### REVENUE SENIOR MANAGEMENT TEAM



**Lee Ho**  
Deputy Commissioner



**Dale Dorschner**  
Deputy Assistant  
Commissioner



**Cory Stubbendick**  
Chief Business  
Technology Officer



**Vikki Getchell**  
Assistant Commissioner



**Shane Delaney**  
Communications  
Director



**Martha Burton**  
Assistant Commissioner



**Justin Nieman**  
Assistant Commissioner



**Sarah Bronson**  
Assistant Commissioner



**Jon Klockziem**  
Assistant Commissioner

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18

## Department Updates

### Office of Public Engagement

- Audel Shokohzadeh, Director
- Build relationships with community leaders
- Emphasis on reaching underrepresented populations
- Demonstrate responsiveness to communities most impacted and rarely engaged with around tax policy
- Advance equity within the tax system and tax code



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19

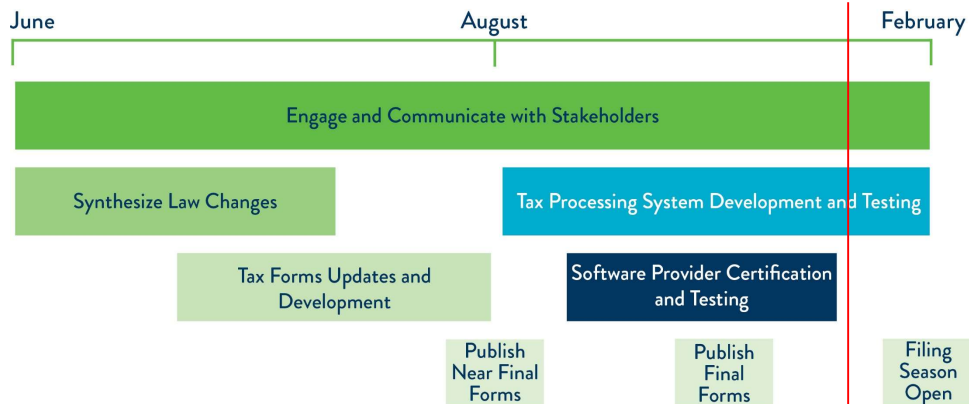
## Department Updates

### New Tax Professional Outreach Coordinator

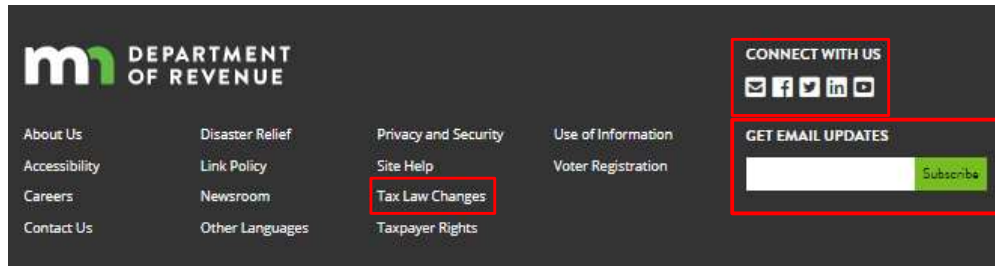
- Mena Duarte, ITW Outreach and Communications Unit
- Position will focus on unlicensed tax professionals
- 651-556-6606 or [taxpro.outreach@state.mn.us](mailto:taxpro.outreach@state.mn.us)
- [mena.duarte@state.mn.us](mailto:mena.duarte@state.mn.us)



## Department Updates



## Department Updates



## Department Updates

### Tax Law Changes Webpage

- Conference call and webinar scripts
- Summary of forms and schedule changes for tax year 2022
- FAQs from previous years
- Email questions to [TaxLawChanges@state.mn.us](mailto:TaxLawChanges@state.mn.us)

## Department Updates

### Expired and Invalid Preparer Tax Identification Numbers (PTINs)

- 2021: 39,000 returns
- 2022: 47,000 returns
- Renew PTINs early and update software control files
- Help spread the word to all your colleagues

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23

## Department Updates

### Fraud trends

- Countrywide data breaches
  - **2021:** 1,862
  - **2022, third quarter:** Up 15% over second quarter 2022
- Top causes: Phishing and ransomware
- Minnesota preparer breaches
  - **2021:** 3
  - **2022:** 5 so far

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24

## Department Updates

### Common issues from all tax professionals:

- Not filing client returns on time
- Not filing returns with a PTIN
- Not filing personal tax returns
- Deducting personal living expenses

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26

## Department Updates

### Common issues from all tax professionals (cont.):

- “Hiding” certain expenses
- Not requiring mileage logs from clients
- Taking numbers off tax organizer without verifying deductibility and substantiation

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27

## Department Updates

### Common issues from unlicensed tax professionals:

- Not asking appropriate questions to identify needed areas of education and due diligence
- Not providing an itemized statement of charges to clients
- Adding expenses to returns when the client cannot substantiate them
- Deducting vehicle expenses in multiple places
- Estimating deduction amounts
- Selecting the most beneficial filing status for clients, regardless of accuracy

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28

## Department Updates

Other Expenses	
Description	Amount
COMCAST (INTERNET AND PHONE)	1,300.00
RAMSEY COUNTY (DHS) PAYMENTS	700.00
BUSINESS AUTO PURCHASE	14,000.00
STAR SERVICES - CONSULTANCY	1,200.00
OFFICE EQUIPMENT (LAPTOPS, PRINTER, ETC.)	1,850.00
STATIONERY	765.00
OFFICE FURNITURE	850.00
BUSINESS AUTO FUEL - GAS	2,080.00
8 Rows	

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29

## Department Updates

### Common issues from representatives:

- Not filing personal tax returns
- Delay tactics, such as:
  - Requesting extensions when clients have no documents for an audit
  - Repeatedly canceling and rescheduling appointments
  - Not returning Revenue phone calls
- Providing Revenue with incomplete or false documents
- Not contacting clients about Revenue requests

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30

## Department Updates

### See something? Say something.

- Notice similar and inaccurate discrepancies on other preparers' returns?
- Find a pattern of fraudulent activity among returns?
- Discover reoccurring code of conduct violations?
- Email [taxpro.review@state.mn.us](mailto:taxpro.review@state.mn.us) or call 651-556-6626. Include:
  - Preparer/representative name, PTIN and business name and address
  - Description of issue or concern
  - Taxpayer name and ID number
  - Information that supports the claim or violation

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31

## Conformity Updates



## Federal Tax Laws

Minnesota tax law generally conforms to the Internal Revenue Code as amended through **December 31, 2018**.

Federal Tax Laws Enacted After December 31, 2018	Date Enacted
Taxpayer Certainty and Disaster Tax Relief (TCDTR) Act of 2019	12/20/2019
Setting Every Community Up for Retirement Enhancement (SECURE) Act	12/20/2019
Families First Coronavirus Response (FFCR) Act	3/18/2020
Coronavirus Aid, Relief, and Economic Security (CARES) Act	3/27/2020
Taxpayer Certainty and Disaster Tax Relief Act of 2020 (TCDTR20)	12/27/2020
COVID-related Tax Relief (COVIDTR) Act of 2020	12/27/2020
American Rescue Plan Act (ARPA)	3/11/2021
Infrastructure Investment and Jobs Act (IIJA) of 2021	11/15/2021



## Federal Tax Laws (cont.)

Minnesota tax law generally conforms to the Internal Revenue Code as amended through **December 31, 2018**.

Federal Tax Laws Enacted After December 31, 2018	Date Enacted
Creating Helpful Incentives to Produce Semiconductors for American Act (CHIPS)	8/9/2022
Inflation Reduction Act of 2022	8/16/2022

## Conformity Updates

### Federal Relief Programs Addback

- Targeted Economic Injury Loan Advances
- Restaurant Revitalization Grants
- Small Business Administration forgivable loan assistance
- Shuttered Venue Operators Grant
- Student Loan Forgiveness (up to \$10,000; \$20,000 for Pell Grants)

# Individual Income Tax Updates



## 2022 Individual Income Tax Updates

### Frontline Worker Pay

- Approved taxpayers received **\$487.45** each
- Taxable for federal returns
- Nontaxable for Minnesota returns
- Not included in household income calculation
- Include on line 8 of federal Form 1040
- Make adjustment on line 29 of Minnesota Schedule M1M



## 2022 Individual Income Tax Updates

### Volunteer Driver Reimbursement Subtraction

- Applies to reimbursements that:
  - Were included in FAGI
  - Exceeded \$0.14 per mile up to the standard mileage rates
- 2022 standard mileage rates:
  - 58.5 cents per mile January 1 to June 30
  - 62.5 cents per mile July 1 to December 31

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39

## 2022 Individual Income Tax Updates

Filing Status	Standard Deduction Amount
Married Filing Jointly Qualifying Widow(er)	<b>\$25,800 (Fed \$25,900)</b> + \$1,350 for each spouse blind ( <b>Fed \$1,400</b> ) + \$1,350 for each spouse 65 or older( <b>Fed \$1,750</b> )
Head of Household	<b>\$19,400 (Fed \$19,400)</b> + \$1,700 if blind + \$1,700 if 65 or older
Single Married Filing Separately (MFS)	<b>\$12,900 (Fed \$12,950)</b> + \$1,700 if blind (\$1,350 MFS) + \$1,700 if 65 or older (\$1,350 MFS)
Dependent on another return (Defined in IRC, sections 151 and 152)	Larger of \$1,150 or Earned Income + \$350, up to \$12,900

Standard deduction limited when FAGI exceeds \$206,050 (\$103,025 for MFS)

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40

## 2022 Individual Income Tax Updates

### Dependent Exemptions

- Exemption amount allowed for eligible dependents
  - \$4,450 per dependent
  - Must meet qualifications defined in Internal Revenue Code, sections 151 and 152
- Amount phases out based on income and filing status

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41

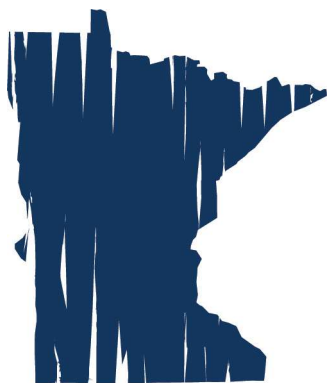
## Business Income Tax Updates

## Form M2NM



- Non-Minnesota Source Income and Related Expenses
- Supplemental schedule
  - Form M2
  - Form M2X
  - Form M2SB

## Nexus for Telecommuting Due to COVID-19 Pandemic



- Nexus relief from business income tax and sales and use tax
- Temporary telecommuting
- March 13, 2020, through June 30, 2022

## 2022 Business Income Tax Updates

### FAQs for Pass-Through Entity (PTE) Tax

- See the Pass-Through Entity Tax webpage for common questions
- Webinars are available

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46

## 2022 Individual and Business Income Tax Updates

### Form PFF – Paper Filing Fee

- Formalized way to submit \$5 fee for each paper-filed M1, M2, M3, M4, and M8 that could have been e-filed
- Applies to any preparer completing more than 10 Minnesota returns per year
- Complete and mail form (fillable); include check or submit payment online
- Income Tax Fact Sheet 17

**m DEPARTMENT OF REVENUE** NEAR FINAL DRAFT 9/9/22  
**Schedule PFF, \$5 Paper Filing Fee**

If you are a preparer who is required to file Minnesota tax returns electronically, you must pay a \$5 fee for each original return filed on paper that could have been filed electronically. See instructions before completing this schedule.

YOUR FIRM NAME AND STREET ADDRESS \_\_\_\_\_ YOUR FIRM PHONE \_\_\_\_\_ YOUR FIRM FAX \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ FILING PERIOD \_\_\_\_\_

1. Preparer Tax Identification Number (see instructions) ..... 1 \_\_\_\_\_

2. Business Name (if applicable) (see instructions) ..... 2 \_\_\_\_\_

3. Enter the total number of returns filed on paper (see instructions):

a. Forms M1	.....	a	_____
b. Forms M2	.....	b	_____
c. Forms M3	.....	c	_____
d. Forms M4	.....	d	_____
e. Forms M8	.....	e	_____

4. Enter the total of line 3, items a-e ..... 4 \_\_\_\_\_

5. Total Due. Multiply line 4 by \$5 ..... 5 \_\_\_\_\_

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47

## Withholding Tax Updates



## 2022 Withholding Tax Updates

### Form W-4MNP

- Unless a taxpayer opts out, financial institutions must withhold income tax on deferred compensation paid as:
  - Periodic payments (opt out once)
  - Nonperiodic distributions (opt out for each distribution)
- Effective January 1, 2022
- Do **not** withhold at the backup withholding rate

## 2022 Withholding Tax Updates

### Telecommuting and incorrect W-2 wage allocation

- Try to obtain federal Form W-2c from the employer
- If no W-2c, allocate wages properly, complete return, and include an explanation
- Report any employer who refuses to issue Form W-2c
  - 651-282-9999 or 1-800-657-3594
  - [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)
  - You may report anonymously

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50

## Information Requests



## Information Requests

- No state transcripts
- In lieu of transcripts, we have:
  - Copies of returns
  - Withholding amounts
  - Payment amounts

12/21/2022

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50

## Request Copy of Return

**mn DEPARTMENT OF REVENUE**  
Form M100, Request for Copy of Individual Tax Return

Requester Name \_\_\_\_\_ Social Security Number or TIN \_\_\_\_\_  
 Street Address or PO Box \_\_\_\_\_ Minnesota or Federal Employer Identification Number (FEIN) (See Instructions)  
 Apt. or Suite \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
 Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_ Email Address (Optional) \_\_\_\_\_  
 Are combined business returns being printed (if different from above)? \_\_\_\_\_ Filing entity (S/JO/PL) \_\_\_\_\_

Type of Tax Return You are Requesting	Tax Form Name or Number (if known)	Tax Year or Period	Certified Copy
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

This form is not valid until signed and dated by the taxpayer.  
 Printed, Carbon, Computer: I certify that I have the legal authority to sign this form.

Signature \_\_\_\_\_ Date (MM/DD/YYYY) \_\_\_\_\_ Address: If different from taxpayer \_\_\_\_\_  
 Print Name and Title, if Applicable \_\_\_\_\_ Phone Number \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Send a signed copy of this form to:  
 Minnesota Department of Revenue  
 Mail Station 7703  
 600 N. Robert St.  
 St. Paul, MN 55146-7703

If you have questions, call 651-296-3781 or 1-800-652-8094.  
 This information is available in alternate formats.

### Taxpayer Requests (Form M100)

- Copy of Minnesota return
- Copy of federal return must come from the IRS
- \$5 fee removed effective January 1, 2022, for taxpayers

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51

## Request Copy of Return



### Tax Professional Requests

- Copy of Minnesota return
- Copy of federal return must come from the IRS
- \$5 fee still applies
- Must include REV185i or REV185b

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52

## Request Withholding Amounts



### Taxpayers: Call or email

- 651-296-3781
- [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Minnesota tax withheld on W-2s and 1099s
- Tax Professionals: REV185i required



12/21/2022

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53

## Request Withholding Amounts - Sample

Forms W-2					
Tax year	Employee name	Employer name	Box 15 Minnesota Tax ID Number	Box 16 State Wages, Tips, etc.	Box 17 Minnesota Income tax Withheld
2013	JOHN [REDACTED]	[REDACTED]	[REDACTED]	\$2,624.37	\$82.29
2013	JOHN [REDACTED]	[REDACTED]	[REDACTED]	\$24,520.49	\$622.13
2013	JOHN [REDACTED]	[REDACTED]	[REDACTED]	\$2,193.75	\$0.00
2014	JOHN [REDACTED]	[REDACTED]	[REDACTED]	\$19,309.46	\$567.99
2014	JOHN [REDACTED]	[REDACTED]	[REDACTED]	\$2,210.00	\$0.00

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54

## Payments Received



Taxpayers: Call or email

- 651-296-3781
- [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Estimated payments, payments with returns, installment agreement payments
- Tax Professionals: REV185i required



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55

## Payments Received – Sample

### Breakdown of payments received between 01/01/2017 and 05/25/2021.

The payments below have been applied to the account type and period as indicated.

Payment Date	Payment Type	Payment Reference #	Account Type	Period	Principal	Penalty	Interest	Other	Total
01/20/2017	A/R Payment	2017.P023.0081.0040							
	Debt			09/05/2016	\$8.33	\$0.00	\$0.00	\$1.67	\$10.00
03/07/2017	A/R Payment	1142063104							
	Debt			09/05/2016	\$8.33	\$0.00	\$0.00	\$1.67	\$10.00
04/06/2017	A/R Payment	432717824							
	Debt			09/05/2016	\$8.33	\$0.00	\$0.00	\$1.67	\$10.00
05/08/2017	A/R Payment	2084716544							
	Debt			09/05/2016	\$8.33	\$0.00	\$0.00	\$1.67	\$10.00
06/08/2017	A/R Payment	278167552							
	Debt			09/05/2016	\$8.33	\$0.00	\$0.00	\$1.67	\$10.00
07/05/2017	A/R Payment	1669070848							
	Debt			09/05/2016	\$18.67	\$0.00	\$0.00	\$3.33	\$20.00
08/09/2017	A/R Payment	865746944							
	Debt			09/05/2016	\$8.33	\$0.00	\$0.00	\$1.67	\$10.00

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56

## Contact Us

### Income Tax Questions

- Email: [individual.incometax@state.mn.us](mailto:individual.incometax@state.mn.us)
- Phone: 651-296-3781 or 1-800-652-9094

### Withholding Tax Questions

- Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)
- Phone: 651-282-9999 or 1-800-657-3594

### Business Tax Questions

- Email: [businessincome.tax@state.mn.us](mailto:businessincome.tax@state.mn.us)
- Phone: 651-556-3075 or 1-800-657-3666

12/21/2022

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57



Thank you!

**Mark Krause | Tax Professional Outreach Coordinator**  
taxpro.outreach@state.mn.us  
651-556-6606