DEPARTMENT OF REVENUE

Form M100e, Request for Copies of Tax Returns or Release of Not Public Data — Estates

Read instructions before completing this form.

Taxpayer (Decedent)

Taxpayer Name	Social Security Number or ITIN		
Street Address or PO Box	Date of Death		
Apt. or Suite	City	State	ZIP Code

Taxpayer Representative

Name of Person Representing Taxpayer				Representative's Title (Executor, Personal Representative, or Trustee)
Street Address or PO Box				Phone Number
Apt. or Suite	City	State	ZIP Code	Email Address

Recipient

Name of Person to Receive Tax Returns or Tax Information				Attorney Number, Accountant Number, or PTIN
Street Address or PO Box				Phone Number
Apt. or Suite	City	State	ZIP Code	Email Address

Tax Returns Requested

I authorize the person above to receive the following tax returns:

Type of Tax Return you are Requesting	**Tax Form Name or Number** *(if known)*	**Tax Year or Period**	**Certified Copy**
			☐
			☐

Not Public Data Requested

I authorize the person above to receive not public data for the following:

List specific information requested *(Such as balance due, filing status, debt issue, etc.)* **or Document Type** *(Such as W-2s, 1099s)*

Delivery Method

☐ **I authorize physical copies of tax returns and not public data to be sent to the recipient's mailing address**

(If not checked, documents will be available to download in a secure portal. Access to the secure portal will be sent to the recipient's email)

Signature

This authorization is not valid until it is signed and dated by someone with legal authority to sign agreements on behalf of the business taxpayer.

Executor, Personal Representative, Trustee: I certify that I have the legal authority to sign this form.

Signature	Date ___/___/___	Address, If Different from Taxpayer		
Print Name and Title or Relationship to Taxpayer (if applicable)		Phone Number	City	State ZIP Code

Send a signed copy of this form to:

Mail: Minnesota Department of Revenue, Mail Station 7703, 600 Robert Street North, St. Paul, MN 55146

Fax: 651-556-5210

Email: MNDOR.POA@state.mn.us

Form M100e Instructions

Purpose of This Form

By signing this form, you authorize the Minnesota Department of Revenue to release not public data or copies of tax returns to the recipient above. This form cannot be used to request tax refunds be sent to a third party.

An authorized recipient may inspect or receive not public data but may not act on your behalf. To grant additional authority, complete Form REV184i, *Individual Power of Attorney*.

Individuals

To authorize the department to release not public data about an Individual, complete Form M100i, *Request for Copies of Tax Returns or Release of Not Public Data - Individual or Sole Proprietor*.

Business Entities

To authorize the department to release not public data about a business, complete Form M100b, *Request for Copies of Tax Returns or Release of Not Public Data - Business*.

Taxpayer's Representative

List the name of the taxpayer's representative, address, and title. This representative must also sign and date in the **Signature** section at the bottom of the form. Representatives signing on behalf of the taxpayer, we require documents and a photo ID to confirm your legal authority.

We reserve the right to request additional information as needed.

Recipient

List "Representative" in the Recipient section If the taxpayer's Representative intends to receive copies of tax returns or not public data instead of a third-party recipient.

The Recipient listed must be an individual. Listing a business or firm as the recipient will make the form invalid.

Not Public Data Requested

List the specific information to be sent to the recipient. Not public data will be retrievable via download in a secure portal. Access to the secure portal will be sent to the email address listed in the **Recipient** section of the form. To receive documents by physical mail instead of the secure portal, check the box in the **Delivery Method** section of the form. Fill out the **Tax Returns Requested** section if copies of tax returns are also requested.

Your Signature

Executors, Personal Representatives, Trustees: Sign, date, print your name and title, and enter your contact information.

Expiration

This authorization is for a one-time release of information and expires once the data is released.

Questions?

Website: www.revenue.state.mn.us

Email: MNDOR.POA@state.mn.us

Phone: 651-556-3003 or 1-800-657-3909