



Public Document of Private and Confidential Data Categories Required by Minn. Stat. § 13.025

Responsible Authority: Paul Marquart, Commissioner of Revenue

Direct all inquiries to:
 Data Practices Compliance Official: Craig Steiner
 Minnesota Revenue
 Mail Station 4400
 600 North Robert Street
 Saint Paul, MN 55146

Data Name	Description	Classification	Citation that Classifies Data
Assessor's data	Income information collected by county assessors to determine property valuation or classification	Private	Minn. Stat. § 13.51
Business Data (Requests for Proposals and Requests for Bids)	Responses to Request(s) for Proposals and Requests for Bids	Private Public	Minn. Stat. § 13.591
Certificate of real estate value data	Social security numbers	Private	Minn. Stat. § 13.355
Civil Investigative Data	Data collected as part of an active investigation undertaken for the purpose of the commencement or defense of a pending civil legal action, or which are retained in anticipation of a pending civil legal action	Confidential	Minn. Stat. § 13.39
Computer Use and Access Data	Electronic access data and cookies as defined by Minn. Stat. § 13.15.	Private	Minn. Stat. § 13.15, subd. 2
Corporate Tax	Estate, Fiduciary tax and S-Corporation tax return and return	Private	Minn. Stat. § 270B.02, subd. 1

Data Name	Description	Classification	Citation that Classifies Data
	information on individuals		
Criminal Investigative Data	Data collected as part of an active criminal investigation	Confidential Private	Minn. Stat. § 270B.03, subd. 6
Deferred assessment data	Information collected by counties under the deferred assessment hardship provisions for seniors, disabled, or military persons, indicating the location of cash or other valuables kept in the homes of applicants	Private	Minn. Stat. § 13.52
Grant Data	Response to requests for proposal (VITA Program)	Private Public	Minn. Stat. § 13.599
Homestead application data	Social security numbers and other state and federal tax information filed with the county assessors for the purpose of claiming homestead property tax status.	Private	Minn. Stat. § 273.124, subd. 13
Inactive criminal investigative data	Financial account numbers and transaction numbers collected during a criminal investigation after the investigation becomes inactive	Private	Minn. Stat. § 13.82, subd. 30
Individual Income Tax	Individual income tax return and return information	Private	Minn. Stat. § 270B.02, subd. 1

Data Name	Description	Classification	Citation that Classifies Data
Informant Data on Individuals	Name or existence of an informer, informer letters, and other data, in whatever form, given to the Department of Revenue by a person, other than the data subject, who informs that a specific person is not or may not be in compliance with tax laws, or nontax laws administered by the Department of Revenue	Confidential	Minn. Stat. § 270B.02, subd. 3
Internal Audit Data – audit reports	Data, notes, and preliminary drafts of reports created, collected, and maintained by the internal audit offices of government entities, or persons performing audits for government entities, and relating to an audit or investigation data on individuals	Confidential, until the final report has been published or the audit or investigation is no longer being pursued actively	Minn. Stat. § 13.392, subd. 1
Internal Audit Data – identity of individuals	Data on individuals supplying information for an audit or investigation, that could reasonably be used to determine the individual's identity	Private, if the information supplied was needed for an audit or investigation and would not have been provided to the internal audit office or person performing audits without an assurance to the individual that the individual's identity would remain private	Minn. Stat. § 13.392, subd. 2
Minnesota Care tax patient data	Information on patient records collected from health care providers	Private	Minn. Stat. § 295.57, subd. 2

Data Name	Description	Classification	Citation that Classifies Data
	containing billing or other financial information used for tax administration		
Other Agency Debt data	Information on individuals whose non-tax debts with other government entities have been referred to Revenue for collection	Private	Minn. Stat. § 16D.06, subd. 2
Personal contact and online account information	Telephone number, email address and usernames and passwords collected, maintained, or received by a government entity for notification purposes or as part of a subscription list for an entity's electronic periodic publications as requested by the individual	Private	Minn. Stat. § 13.356
Personnel Data	Data on individuals collected because the individual is or was an employee of or an applicant for employment by, performs services on a voluntary basis for, or acts as an independent contractor with a government entity and not listed in Minn. Stat. § 13.43, subd. 2.	Private	Minn. Stat. § 13.43
Political contribution refund data	The identities of individuals claiming a refund, the identities of candidates to whom those individuals have made contributions, and	Private	Minn. Stat. § 290.06, subd. 23

Data Name	Description	Classification	Citation that Classifies Data
	the amount of each contribution.		
Property Tax Refund	Property Tax Refund return and return information on individuals.	Private	Minn. Stat. § 270B.02, subd. 1
Responses to data practices requests	Data collected by DOR data practices compliance official in responding to requests for data maintained by DOR.	Private	Minn. Stat. § 270B.02, subd. 1
Return information not listed elsewhere	Tax return and general return information collected by the Department of Revenue related to Minnesota tax laws, including taxpayer identity information (name, address, etc.)	Private	Minn. Stat. § 270B.02, subd. 1
Revenue recapture data	Data received by the Department of Revenue from claimant agencies relating to revenue recapture claims.	Private	Minn. Stat. § 270A.11
Sales and Use Tax	Sales and use tax return and return information on individuals	Private	Minn. Stat. § 270B.02, subd. 1
Senior citizens property tax deferral data	Household income shown on the application for the program.	Private	Minn. Stat. § 290B.04
Social Security Numbers	Social Security Numbers	Private	Minn. Stat. § 13.355
State tax debt collection data	Information collected by the Department of Revenue on individuals owing tax debts to the State of Minnesota.	Private	Minn. Stat. § 270B.02, subd. 1

Data Name	Description	Classification	Citation that Classifies Data
Sustainable forest incentive data	Social security numbers and dates of birth collected by the Department of Revenue from applicants for the program	Private	Minn. Stat. § 290C.04
Uniform assessment data	Private data exchanged between county assessors and the Department of Revenue to promote uniform assessment of property retains the same data classification after the exchange.	Private	Minn. Stat. § 273.061, subd. 8
Withholding Tax	Worker questionnaires that contain Social Security numbers, and other return information.	Private	Minn. Stat. § 270B.02, subd. 1