

1.1 **Department of Revenue**

1.2 **Adopted Exempt Permanent Rules Relating to Nonliable Spouses and Allocation of**
1.3 **Fees**

1.4 **8165.0400 NONLIABLE SPOUSE.**

1.5 Subpart 1. **Allocation of fee.** The ~~\$10~~ fee charged by the commissioner under
1.6 Minnesota Statutes, section 270A.07, subdivision 1, shall not be allocated to the share of
1.7 refund due to the spouse who does not owe the debt. When one or more revenue recapture
1.8 claims are made against a refund and the nonliable spouse is due 100 percent of the refund,
1.9 the department shall return each ~~\$10~~ fee to the nonliable spouse.

1.10 *[For text of subparts 2 and 3, see Minnesota Rules]*