

Electronic Appeal System: Step 1

Electronic Appeals

Electronic Appeals

Requirements

This step explains who can submit an electronic appeal and what the customer needs to continue.

Request an Appeal

If you disagree with an order from the Department of Revenue, you can ask us to change the decision. See Appeals Information.
Find a submitted request.

Who can use this?

You can use this if:

- Your letter indicated you can file an appeal or extension online
- It is within 60 days of the letter's Notice Date

What do you need to continue?

- Letter we sent you
- Information indicated in the letter

Cancel Previous **Next**

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Electronic Appeal System: Step 2

Electronic Appeals

Electronic Appeals

Requirements Letter Details

This step asks the customer for the letter ID and date from the order they want to appeal.

Customers may submit:

- Multiple requests for the same letter
- Late appeals
- Requests for qualifying letters only

Customers will not be able to use the Save and Finish Later option.

Letter Details

Letter ID * Letter Date *

Required Required

Cancel Previous **Next**

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Electronic Appeal System: Step 3

Electronic Appeals

Electronic Appeals



Extension

Do you need a one-time extension to file your appeal? *

Yes No

Cancel

This step asks if the customer wants to request an extension. Customers will not see this step if the:

- Notice Date is more than 60 days in the past
- Letter is an Appeal Extension or Abatement Denial

If they select Yes, they will skip to step 6 (Summary).

< Previous Next >

Electronic Appeal System: Step 4

Electronic Appeals

Electronic Appeals



Appeal Details

Enter the amount of tax involved for each year or period you disagree with and why.

Explanation *

Required

Cancel

This step asks the customer to explain what they want to appeal and why.

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Electronic Appeal System: Step 5

Electronic Appeals

Electronic Appeals

Requirements Letter Details Extension Appeal Details Attachments

Add Attachments

Attach any documentation or other information that supports your appeal.
Note: A completed Power of Attorney form is required if someone is representing you during the appeal.

Type	Name	Size (Kb)
There are no attachments.		

Customers can submit one or more attachments on this step.
Supported file formats include PDF, Word, Excel, and image formats.

Cancel Previous Next

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Electronic Appeal System: Step 6

Electronic Appeals

Electronic Appeals

Requirements Letter Details Extension Appeal Details Attachments Summary

Appeal Summary

Extension No

Appeal Details I don't think I should have to pay this!

Attachments Yes

This step summarizes the customer's request.
If the customer requests an extension, they will not see the Appeal Details or Attachments fields.

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Electronic Appeal System: Step 7

Electronic Appeals

Electronic Appeals

Progress bar: Details (active), Extension, Appeal Details, Attachments, Summary, Signature

Signature

Information provided to create and submit an administrative appeal is private under state law. Providing this information is voluntary, but you cannot use this system without it. The information 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 signature for this administrative appeal and you intend to send this appeal to the Minnesota Department of Revenue.

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

First Name * Last Name *
Required *Required*

Email Address * Confirm Email Address *
Required *Required*

This step asks the customer to electronically sign their appeal.

Electronic Appeal System: Confirmation Screen

Confirmation

Appeal Submitted

Thank you, your request has been submitted. A copy of this confirmation page has been emailed to you.

Confirmation Summary

Confirmation Number:	0-987-202-464
Submitted Date and Time:	23-Aug-2022 4:42:10 PM
Letter ID:	L0 [REDACTED]
Letter Date:	1-Aug-2022
Type of Request Submitted:	Appeal

Appeal Summary

Extension:	No
Appeal Details:	I don't think I should have to pay this!
Attachments:	Yes

Contact Us

If you need further assistance, contact our Collection Division at 651-556-3003, (toll-free) 800-657-3909, or (email) mdr.collection@state.mn.us. Business hours are 8:00 a.m. - 4:30 p.m. Monday - Friday.

This is the confirmation screen. Customers will also receive an email with this information.

Organization Chart

Commissioner of Revenue (Vacant)

Lee Ho, Deputy Commissioner

- Silvia Vaccaro, Affirmative Action Officer
- Dawn Blanchard, Tribal Liaison
- Terese Mitchell, Appeals and Legal Services Director
- Halla Elrashidi, Taxpayer Rights Advocate
- Shane Delaney, Communications and Media Relations Director
- Michelle Gantzer, Senior Management Operations Manager
- **Dale Dorschner, Deputy Assistant Commissioner**
 - Dave Barber, Building Management Director
 - Jennifer Miller, Business Continuity Coordinator
 - Lori Flynn, Chief Financial Officer and Financial Management Director
 - Business Planning and Improvement Director (vacant)
 - Mindy Fukushi, Project Management and Data Analytics Manager
 - Siddhartha Poudyal, Internal Audit Manager
- **Jon Klockziem, Assistant Commissioner**
 - Joanna Bayers, Legislative Director
 - Marina Herrera-Heintz, Legislative Coordinator - Budget
 - Ben Reimler, Legislative Coordinator - Taxes
 - Janell Bentz, Senior Policy Advisor
 - Beth Johnston, Senior Policy Advisor
 - Kyle Gustafson, Property Tax Director (acting)
 - Eric Willette, Tax Research Director
- **Vikki Getchell, Assistant Commissioner**
 - Suzanne Tillman, Human Resources Director
 - Nhia Vu, Employee Development Services Manager
 - Yer Winder, Diversity and Inclusion Coordinator
- **Justin Nieman, Assistant Commissioner**
 - Jess Crassweller, Corporate Franchise Tax Division Director
 - Nicole Anderson, Tax Operations Division Director
- **Sarah Bronson, Assistant Commissioner**
 - Sara Westly, Collection Division Director
 - Dan Getschel, Income Tax and Withholding Division Director
- **Martha Burton, Assistant Commissioner**
 - Gina Amacher, Sales and Use Tax Director
 - Jack Mansun, Special Taxes Division Director
 - Melanie Leslie, Criminal Investigations Director
- **Cory Stubbendick, Chief Business Technology Officer (MNIT Services)**
 - Jason Fjeldahl, Operations and Security Director
 - Ted Trenzeluk, Administration, PMO, and GenTax Director

2022 Individual Income and Business Tax Form Updates

October 3, 2022

Disclaimer: Information in this document is based on the laws in effect when it was written. It does not supersede or alter any provision of Minnesota laws, administrative rules, court cases, or revenue notices. It does not provide tax advice.

This document summarizes the substantial changes made to 2022 Minnesota Individual Income Tax and business tax forms **AFTER** forms were posted as “Near final”.

CORPORATE FRANCHISE

M4

- Added TPD checkbox
- Updated “daytime phone” to “direct phone”

M4A

- Added pickup boxes and codes to lines

M4T

- Added pickup boxes and codes to lines

M4X

- Deleted checkbox “I do not want my paid preparer to file my return electronically”
- Line 4k intentionally left blank
- Added TPD checkbox
- Updated “daytime phone” to “direct phone”

M4R

- Updated “daytime phone” to “direct phone”

M4NC

- New Line 4 updated to IJA provisions
- Deleted line 10, TCDTR credit provisions impacting business expenses
- Deleted line 12, Employee retention credit
- Renumbered lines
- New Line 15, Certain loan forgiveness and other business financial assistance
- New Line 16, EIDL grants

PARTNERSHIP

M3X

- Signature Section- deleted “General”, two instances
- Added TPD checkbox
- Added line to enter date on IRS adjustment determination date
- Signature of General Partner- added “or LLC Member”
- Print Name of General Partner- added “or LLC Member”
- Updated “Partner’s daytime phone” to “Partner’s direct phone”
- Updated “Preparer daytime phone” to “Preparer direct phone”

M3

- Added TPD checkbox
- Updated Minimum Fee table
- Signature of Partner- added “or LLC Member”, removed “General”
- Print Name of Partner- added “or LLC Member”, removed “General”
- Updated “Partner’s daytime phone” to “Partner’s direct phone”
- Updated “Preparer daytime phone” to “Preparer direct phone”

KPI

- Deleted Field- FEIN of Partner Ultimately Taxed
- Deleted Field- Partnership’s Federal ID Number
- New Line 19- State income tax refund included in income (see instructions)
- Line 19- deleted “(see instructions)”
- Top of form- Updated sentence to “Calculate line 36-52 for estate, trust, and nonresident individual partners only.”

KPC

- Deleted Field- FEIN of Partner Ultimately Taxed
- Deleted Field- Partnership’s Federal ID Number
- New Line 21- State income tax refund included in income (see instructions)
- Line 21- deleted “(see instructions)”

KPCNC

- Updated Line 9 -Added IRA provisions
- Updated Line 16- IRA and CHIPS Act credit provisions (see inst. for IRA and CHIPS Act Secs.)
- New Line 2- IIJA provisions
- Delete Line 10- TCDTR credit provisions impacting business expenses
- Delete Line 12- Employee retention credit
- Renumbered lines
- New Line 14, Certain loan forgiveness and other business financial assistance
- New Line 15, EIDL grants

KPINC

- Updated Line 9- Added IRA provisions
- Updated Line 16- IRA and CHIPS Act credit provisions (see inst. for IRA and CHIPS Act Secs.)
- New Line 2- IIJA provisions
- Delete Line 10- TCDTR credit provisions impacting business expenses
- Delete Line 12- Employee retention credit
- Renumbered lines
- New Line 14, Certain loan forgiveness and other business financial assistance
- New Line 15, EIDL grants

M3BBA

- Form, Page 3 at bottom changed “attached” to “attach”
- Form, Page 3 at bottom, changed “Print Name of Partnership” to of “Print Name of Current Partnership”

S CORPORATION

M8

- Added TPD checkbox
- In signature section, “officer’s daytime phone” changed to “officer’s direct phone”
- Added “Do not use staples on anything you submit”

M8A

- Updated minimum fee table to \$1,080,000

M8X

- Added TPD checkbox
- Deleted checkbox “I do not want my paid preparer to file my return electronically”
- In signature section, “officer’s daytime phone” changed to “officer’s direct phone”
- In signature section, “preparer’s daytime phone” changed to “preparer’s direct phone”

KSNC

- Updated line 9 with IRA provisions
- Updated line 16 with IRA and CHIPS Act credit provisions (see inst. for IRA and CHIPS Act Secs.)
- New Line 2- IJJA provisions
- Delete Line 10- TCDTR credit provisions impacting business expenses
- Delete Line 12- Employee retention credit
- Renumbered lines
- New Line 14, Certain loan forgiveness and other business financial assistance
- New Line 15, EIDL grants

KSNC

- Line 19 added line reference M1, line

ESTATE AND FIDUCIARY**KFNC**

- Line 9 updated to include IRA
- Line 16 updated with IRA and CHIPS Act credit provisions (see inst. for IRA and CHIPS Act Secs.)

M2NC

- Line 9 updated to include IRA
- Line 16 updated with IRA and CHIPS Act credit provisions (see inst. for IRA and CHIPS Act Secs.)

M2NM

- Removed data capture pick up boxes on lines 9c, 15c, 27c, and 28c

M2SBNC

- Line 9 updated to include IRA
- Line 16 updated with IRA and CHIPS Act credit provisions (see inst. for IRA and CHIPS Act Secs.)

M2X

- Line 2 updated text in parens
- Line 7 updated text in parens

INDIVIDUAL INCOME TAX**M1CD**

- Line 1 updated reference to line 32

M1LOSS

- Line 1 updated federal reference to Line 1z

M1LTI

- line 1, updated bullet “If no, skip lines 2, 3, and 4, and enter amounts from line 1 on line 5.”
- In the description paragraph, updated “It qualifies as an itemized deduction on Schedule M1SA, Minnesota Itemized Deductions, regardless of income limitations”.

M1MT

- Line 18 changed “and M1MB lines” references to “11-13, 16-18”

M1MTC

- Line 4 instructions updated line references

M1NC

- Line 9 updated to report adjustments under IRA and CHIPS Act

M1NR

- Line 1 updated 1040 reference
- Line 13 updated to “adjustments from M1M and M1AR”. Added reference to M1MB. Instructions updated to include amount from line 15 of the M1MB as a negative.

M1PSC

- Lines 4 and 5, added “see instructions”

M1X

- Changed line 20 to reference the PTE credit from line 9 of the M1REF. Previously this line referred to line 4 of the M1REF.
- Change line 22 to reference lines 4, 6, 7, 8, 10, and 11 of the M1REF. Previously, this line referred to lines 6-10 of the M1REF.

M99

- Updated language in the Explanation of Amended Form section.

PROPERTY TAX REFUND**M1PR**

- Line 3 removed “see instructions”
- Line 7 updated amount
- Line 9 removed listing types of accounts. Line 10 replaced with Other Subtractions and added input line
- Line 11 updated to “adjustments from M1NC”
- Changed header after line 15 to “Homeowners do not complete lines 16-18, continue to next section”.

M1PRX

- Line 11 updated to reflect change to M1PR line 11



2022 Form TPD, Tax Position Disclosure

Read instructions before completing this form.
Complete form to disclose a tax position relating to a Minnesota tax item.

Taxpayer	_____	_____	_____
	Taxpayer Name	FEIN	Social Security Number or ITIN
	_____	_____	_____
	Street Address or PO Box		Apt. or Suite
_____	_____	_____	
City	State	ZIP Code	
_____	_____	_____	
Email Address	Phone		

Part I: General Information (see instructions)

A MN Law, Statute, Rule, Revenue Notice, etc.	B Item or Group of Items	C Detailed Description of Items	D Form or Schedule	E Line Number	F Amount
1					
2					
3					
4					
5					
6					

Part II: Detailed Explanation (see instructions)

1 _____

2 _____

3 _____

4 _____

5 _____

6 _____

I declare that the information in this request is correct and complete to the best of my knowledge and belief.

Authorized Signature

Title

Date

Direct Phone



Preparer's Paper-Filing Fee

Income Tax Fact Sheet 17

If you are a tax preparer who is required to file Minnesota tax returns electronically, you must pay a \$5 paper-filing fee for each original return filed on paper that could have been e-filed. This fact sheet explains when you must pay the fee and how to pay it.

Am I required to file electronically?

You are required to e-file all Minnesota tax returns if you are in the business of preparing tax returns and you expect to prepare more than 10 Minnesota tax returns this year. This requirement also applies to preparers in other states.

The requirement does not include returns you prepare for homestead credit refunds, renter's property tax refunds, amended income tax returns, or returns filed with other states.

For this requirement, your business as a whole is the "preparer." If you have employees who prepare returns, the total number of returns prepared by all of your employees count toward your total. If the business operates from several locations, the total of returns prepared by all locations count toward your total.

If you are required to e-file Minnesota returns or wish to become an authorized e-file provider, see [How to Become an Authorized E-file Provider](#).

What returns are included?

These requirements apply to all individual income, corporate franchise, S corporation, partnership, and fiduciary income tax returns.

This includes:

- [Form M1, Individual Income Tax](#)
- [Form M2, Income Tax Return for Estates and Trusts](#)
- [Form M3, Partnership Return](#)
- [Form M4, Corporation Franchise Tax Return](#)
- [Form M8, S Corporation Return](#)

The fee and requirement to file electronically are based off the total number of all of these forms you and your business file.

How much do I owe?

For each original Minnesota form you prepare, keep a count of how many are filed on paper or are e-filed. Keep the total number of paper and e-filed returns with your records.

The fee is \$5 for each original form that is filed on paper that could have been filed electronically.

You will also need to pay the fee for returns you filed on paper because:

- Your software does not support electronic filing. (To avoid fees, you should choose a package that allows for Minnesota e-filing. You can find a list of software on our website. Select Approved Software under Tax Professionals)
- Your software does not support all forms. (There may be exceptions because of software or other limitations, and we will review them on a case-by-case basis. The paper-filing fee will apply if the return was otherwise eligible for e-filing.)
- Your client is a nonresident or a part-year resident of Minnesota

To determine the fee you are required to pay, multiply \$5 by the number of eligible returns you prepared that were filed on paper.

There is no form for you to complete.

Exceptions

We will waive the fee only if the IRS or the Minnesota Department of Revenue requires the federal or Minnesota return to be filed on paper. If this is the case, write down the reason and keep it with your records.

Example: When John tried to transmit his client's federal return, the IRS rejected the Social Security Number so now he's unable to e-file the Minnesota return. Because the IRS requires John's client to file a paper federal return, we will waive the fee for filing a paper Minnesota return.

Paying

When do I pay?

Payments are due by:

- June 15 for paper returns filed between January 1 and April 15 of the year
- January 15 of the following year based on paper returns filed between April 16 and December 31

If the due date falls on a weekend or holiday, payments you make electronically or postmark on the next business day are considered timely.

If no paper returns are filed, you do not owe a fee, and there's nothing for you to do for that installment period.

How do I pay?

Send your payment electronically or by check based on your total paper returns filed during the period.

Electronically

Paying electronically using e-Services is free, with no registration required and no paper voucher or form to send with your payment.

You will need:

- Your identifying number (Minnesota Tax ID or Social Security Number) that you provide in the preparer information area on the returns you prepare. If you provide your Preparer Tax Identification Number (PTIN) on the returns, you must use your Social Security Number to pay your paper-filing fees
- The four-digit calendar year—not the tax year—for which you are making the payment
- Your payment and banking information (routing and account numbers). You must use an account not associated with any foreign banks.

To Pay Electronically

1. Go to www.revenue.state.mn.us and log in to **e-Services**. If you're using the system for the first time and you need a temporary password, call 651-282-5225.
2. Select your **Paper Filing Fee account**.
3. Under the **I Want To** menu, choose **Manage payments**.
4. If you use your **Social Security Number**, choose **Manage payments** under the **I Want To** menu.
5. Select **For an account I do not have online access to**.
6. Enter the requested information. When you are done, you will be given a confirmation number and a date/time stamp. Record this information and keep it with your records.

Pay by Check

1. Go to our website at www.revenue.state.mn.us.
2. Select **Make a Payment**.
3. Select **Check or Money Order** to create a payment voucher.
4. Use your identifying number (Minnesota Tax ID or Social Security Number) that you provide in the preparer information area on the returns you prepare. If you provide your PTIN on the returns, use your Social Security Number to pay your paper-filing fees.
5. Mail the voucher with your check or money order to the address provided on the voucher.

6. Your check authorizes us to make a one-time electronic fund transfer from your account. You will not receive your cancelled check.

How to Become an Authorized E-file Provider

To e-file returns, you must become an authorized IRS e-file provider. Go to the IRS website at www.irs.gov and choose **Tax Pros**.

To see a list of department-approved software vendors, go to www.revenue.state.mn.us and choose **Approved Software under Tax Professionals**.

Recordkeeping

For each return you prepare, you must keep track of how it was filed—on paper or e-filed. For each return that is ineligible to e-file, you must also document the reason why it was ineligible. If the return was filed on paper, you will need to substantiate why you did not assess a fee. Your records must be available if we request them.

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

Email: individual.incometax@state.mn.us

Phone: 651-296-3781 or 1-800-652-9094 (toll-free)

Schedule PFF, \$5 Paper Filing Fee

If you are a tax 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 First Name and Initial	Your Last Name	Your Social Security Number or Minnesota Tax Identification Number
Current Home Address		
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 forms 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, steps a-e: **4** _____
- 5 **Total Due.** Multiply line 4 by \$5 **5** _____

Schedule PFF Instructions

Should I file Schedule PFF?

You are required to e-file all Minnesota tax returns if you are in the business of preparing tax returns and you expect to prepare more than 10 Minnesota tax returns this year. This requirement also applies to preparers located in other states.

The requirement does not include returns you prepare for the Homestead Credit Refund, the Renter's Property Tax, Amended Individual Income Tax Returns, or returns filed with other states.

If your business operates from several locations, include the total of returns prepared by all locations. For more information, see Income Tax Fact Sheet 17, *Preparer's Paper-Filing Fee*.

Line Instructions

Line 1

If you employ more than one preparer, attach the Preparer Tax Identification Numbers (PTIN) of your preparers.

Line 2

Your business, as a whole, is the "preparer." If you have employees who prepare returns, the total number of returns prepared by all of your employees counts toward your total.

Line 3

If you have more than one employee, attach the number of paper forms that correspond to each PTIN.

How do I make a payment?

- **Pay electronically from your bank account.** Go to www.revenue.state.mn.us and type **make a payment** into the Search box. Choose Bank Account from the menu. We do not charge for this service.
- **Pay by credit card or debit card.** Go to www.revenue.state.mn.us and type **make a payment** into the Search box. Choose Credit or Debit Card from the menu. A third party processes these payments and charges a fee for this service.
- **Pay by ACH credit transfer through your financial institution.** Go to www.revenue.state.mn.us and type **ACH Credit** into the Search box.
- **Pay by check or money order.** When you mail this form, include a check made payable to "Minnesota Revenue." Print the last four digits of your Social Security Number or Minnesota Tax Identification Number in the memo line of your check.

Note: Regardless of how you pay, you must mail Schedule PFF and required attachments to the address below.

Mail Your Schedule

You must mail Schedule PFF and required attachments to:

Minnesota Department of Revenue
PO Box 64598
St. Paul, MN 55164-0598



Information Requests

Information Requests

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

Request Copy of Return

m 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 (EIN) (See Preparation Instructions)
 Apt. or Suite: _____ City: _____ State: _____ ZIP Code: _____
 Phone Number: _____ Fax Number: _____ Email Address (Optional): _____
 For combined business returns filing entity name (if different from above): _____ Filing entity EIN/TIN: _____

Type of Tax Return You are Requesting	Tax Return 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.
 Permit, Guardian, Conservator, or trustee that have the legal authority to sign this form.

Signature: _____ Date (MM/DD/YYYY): _____ Address of 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 55155-467703
 If you have questions, call 651-296-3781 or 1-800-652-9094.
 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 1/1/22 for taxpayers

9/12/2022

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Request Copy of Return

m DEPARTMENT OF REVENUE
Form REV185i, Authorization to Release Individual or Sole Proprietor Tax Information
 Read instructions before completing this form.

Requester Name: _____ Social Security Number or TIN: _____
 Street Address or PO Box: _____ Minnesota or Federal Employer Identification Number (EIN) (See Preparation Instructions)
 Apt. or Suite: _____ City: _____ State: _____ ZIP Code: _____
 Phone Number: _____ Fax Number: _____ Email Address (Optional): _____
 For combined business returns filing entity name (if different from above): _____ Filing entity EIN/TIN: _____

Type of Tax Return You are Requesting	Tax Return 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.
 Permit, Guardian, Conservator, or trustee that have the legal authority to sign this form.

Signature: _____ Date (MM/DD/YYYY): _____ Address of 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 55155-467703
 If you have questions, call 651-296-3781 or 1-800-652-9094.
 This information is available in alternate formats.

Form REV185i Instructions

Purpose of This Form:
 By signing this form, you authorize the Minnesota Department of Revenue to release certain state and federal information to the requester. This information includes state and federal tax returns, and other information that is available to the public under the Freedom of Information Act (FOIA). This information is not to be used for any purpose other than that for which it was requested.

Business Entities:
 To authorize the Department to release tax information, you must complete Form REV185i, Authorization to Release Individual or Sole Proprietor Tax Information.

Your Signature:
 This form is not valid until it is signed and dated by the taxpayer or an authorized representative of the taxpayer.

Agreement:
 This authorization expires when the date is reached. To extend the period of time this authorization is valid for, indicate when you want to renew on the Tax Year or Period section of this form.

Questions?
 For more information, visit our website at www.revenue.state.mn.us.

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

9/12/2022

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17

Request Withholding Amounts



Taxpayers: Call or email

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

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] N	[REDACTED]	\$2,624.37	\$82.29
2013	JOHN [REDACTED]	[REDACTED] S	[REDACTED]	\$24,520.49	\$622.13
2013	JOHN [REDACTED]	[REDACTED]	[REDACTED]	\$2,193.75	\$0.00
2014	JOHN [REDACTED]	[REDACTED] S	[REDACTED]	\$19,309.46	\$567.99
2014	JOHN [REDACTED]	[REDACTED] L	[REDACTED]	\$2,210.00	\$0.00

Payments Received



Taxpayers: Call or email

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

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	Account Type	Payment Type	Period	Payment Reference #	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		\$16.67	\$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

Refund Processing

Refund Processing

A taxpayer can have their refund check sent to them:

- Through the mail
- Electronically
 - Direct to their bank account
 - Through a refund transfer

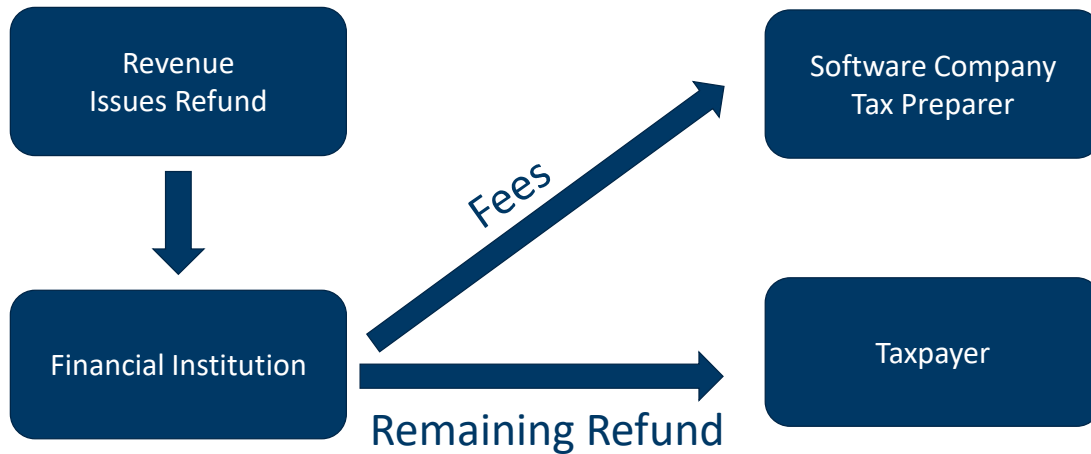
What is a refund transfer?

- When taxpayers choose to receive their tax refunds without any upfront cost to pay for their tax preparation service
- They receive their refunds after tax preparation and other fees are deducted

How do refund transfers work?

1. The return is prepared, resulting in a refund
2. Return is processed and refund is issued
3. Refund is sent through refund transfer process
4. Taxpayer receives their refund minus any fees

The Refund Transfer Process



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How do we assist the taxpayer

Paper check

- We can stop payment on the issued check 21 days after sending. After a 10-day hold, we send a new check.

Electronic – Direct to their account

- After 10 business days, we can do a trace and attempt to retrieve the refund.

Electronic – Through the refund transfer process

- After 10 business days, we can request a trace number. Taxpayers may need to work with their preparer or software company to recover the funds.

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