

## CHAPTER 8043

### DEPARTMENT OF REVENUE

### INCOME AND FRANCHISE TAXES

### NONGAME WILDLIFE CHECK-OFF

8043.0200 ADMINISTRATION.

**8043.0100** [Repealed, L 1987 c 268 art 1 s 128]

**8043.0200 ADMINISTRATION.**

Subpart 1. **Reversal of designation.** A taxpayer may reverse all or part of the designation that was made to the nongame wildlife management fund where the designation was originally made in error and the taxpayer had no intention to make a gift when the designation was made. A taxpayer must not reverse the designation to the nongame wildlife management fund merely because the taxpayer, at a later date, changes the intention to make a gift to the fund. It will be presumed that the taxpayer intended to make a designation when more than 90 days have elapsed since the taxpayer received the refund check or a notice informing the taxpayer that a designation was made to the nongame wildlife management fund with the following two exceptions:

A. The taxpayer has a valid explanation showing why no action was taken within the 90-day period. Examples of a valid reason are sickness or being outside of the country.

B. The taxpayer considered the designation to the nongame wildlife management fund as a payment of estimated income tax and properly reported for this amount as an estimated tax payment on the taxpayer's income tax return for the following year.

Subp. 2. **Who may make the designation.** An individual may designate all or part of an income tax or property tax refund to the nongame wildlife management fund. A corporation may designate all or part of its corporate franchise tax refund to the nongame wildlife management fund. A partnership, fiduciary, trust, or estate must not make this designation.

Subp. 3. [Repealed, 26 SR 435]

Subp. 4. **Amount of designation.** The amount of the refund from which a taxpayer may make a designation to the nongame wildlife management fund is determined after the following deductions have been made:

A. unpaid Minnesota tax liabilities owed to the commissioner of revenue;

B. a debt which qualifies for the provisions of the Revenue Recapture Act contained in Minnesota Statutes, chapter 270A; and

C. amounts credited to the estimated income tax liability for taxable year.

Subp. 5. **Machine audit.** The term "machine audit" means the adjustments made to a taxpayer's return in the original processing of the return from the date the return is filed until the date the refund is granted or the order assessing additional tax is issued. If, upon machine audit, a taxpayer's overpayment is reduced, the reduction shall be made in the following order:

A. The amount of the overpayment that the taxpayer had requested as a refund is reduced.

B. The amount of the overpayment that the taxpayer had designated to the nongame wildlife management fund is reduced.

If, upon machine audit, the taxpayer no longer has an overpayment but is assessed a tax balance due, the designation to the nongame wildlife management fund is canceled.

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**Subp. 6. Designation for taxpayers owing tax.** A taxpayer who owes a tax balance due (including penalty and interest) on an income tax return may designate that an amount be paid to the nongame wildlife management fund by paying the entire balance that is due for both the tax liability and the designation to nongame wildlife at the same time that the return is filed. If the amount that is paid with the return does not equal the tax balance due and the amount designated to nongame wildlife, the amount of the tax balance due shall be paid first. If the amount that is paid with the return does not fully pay the tax balance due, the designation to the nongame wildlife management fund shall be canceled.

**Statutory Authority:** *MS s 270.06; 270C.06; 290.52*

**History:** *17 SR 1279; 26 SR 435; L 2005 c 151 art 1 s 114*