

CHAPTER 8093

DEPARTMENT OF REVENUE

ESTIMATED TAX

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8093.0100 [Repealed, 27 SR 1664]

8093.0200 ESTIMATED TAX PAYMENTS OF HUSBAND AND WIFE.

Subpart 1. **In general.** A husband and wife may make separate estimated tax payments. Making separate payments does not preclude the husband and wife from making a joint tax return for the year.

Subp. 1a. **When husband and wife not living together.** A husband and wife may make joint estimated tax payments. Joint estimated tax payments may be made even though they are not living together. However, joint estimated tax payments may not be made if they are separated under a decree of divorce or separate maintenance or if they have different tax years.

Subp. 1b. **Joint estimated tax payment defined.** The phrase “joint estimated tax payment” includes estimated payments resulting from an election to have an overpayment from a joint income tax return applied to estimated tax for the preceding year.

Subp. 2. **Application to separate returns.** The fact that joint estimated tax payments are made does not preclude a husband and wife from filing separate returns. If joint estimated payments are made but the husband and wife file separate returns for that tax year, the joint estimated payments may be treated as payments of either spouse for the taxable year or may be divided between them in such manner as they may agree. In the event the husband and wife fail to agree to a division, the payments must be allocated in accordance with the following rule: the joint estimated payments are allocated to a spouse in the same ratio that the amount of tax shown on the separate return of the spouse bears to the sum of the taxes shown on the separate returns of the spouses.

Subp. 3. **Death of spouse.** Joint estimated tax payments may be made after the death of either spouse for liability arising from the year of the death. If joint estimated tax payments are made but the surviving spouse and the deceased spouse file separate returns for that tax year, the joint estimated tax payments may be divided between the decedent and the surviving spouse in such manner as the surviving spouse and the personal representative of the decedent may agree. If the surviving spouse and the personal representative of the decedent fail to agree to a division, the payments must be allocated as follows: the joint estimated tax payments are allocated to the surviving spouse in the same ratio as the amount of tax shown on the separate return of the surviving spouse bears to the sum of the taxes shown on the separate returns of the surviving spouse and the deceased, and the remaining joint estimated tax payments are allocated to the deceased spouse.

Subp. 4. [Repealed, L 1987 c 268 art 1 s 128]

Statutory Authority: *MS s 270.06; 90.52*

History: *17 SR 1279; 27 SR 1664*

8093.0300 [Repealed, 27 SR 1664]

8093.0400 SHORT TAXABLE YEAR.

Subpart 1. [Repealed, 27 SR 1664]

Subp. 2. [Repealed, 27 SR 1664]

Subp. 3. **Short taxable years of individuals; requirement of declaration.** No estimated payments are required if the short taxable year is:

A. a period of less than four months;

B. a period of at least four months but less than six months and the taxpayer's estimated income for the year first exceeds the income tax filing requirements for the year after the first day of the fourth month;

C. a period of at least six months but less than nine months and the taxpayer's estimated income for the year first exceeds the income tax filing requirements for the year after the first day of the sixth month; or

D. a period of nine months or more and the taxpayer's estimated income for the year first exceeds the income tax filing requirements for the year after the first day of the ninth month.

Subp. 4. **Short taxable year; income placed on annual basis.** For the purpose of determining whether the anticipated income for a short taxable year necessitates the payment of estimated tax, such income must be placed on an annual basis in the manner prescribed in Minnesota Statutes, section 290.32.

Subp. 5. [Repealed, 27 SR 1664]

Subp. 6. [Repealed, 27 SR 1664]

Subp. 7. **Payment of estimated tax.** Payment dates for a taxpayer with a short tax year are the same as those found in Minnesota Statutes, section 289A.25, subdivision 3. The applicable percentages of annual estimated tax that must be paid on each date are:

Number of required payments	Applicable percentage due each payment
three required payments	33-1/3
two required payments	50
one required payment	100

Statutory Authority: *MS s 270.06; 290.52*

History: *17 SR 1279; 27 SR 1664*

8093.0500 EXCEPTIONS TO IMPOSING ADDITION TO TAX FOR INDIVIDUALS.

Subpart 1. [Repealed, 27 SR 1664]

Subp. 2. [Repealed, 27 SR 1664]

Subp. 3. [Repealed, 27 SR 1664]

Subp. 4. [Repealed, 26 SR 435]

Subp. 5. [Repealed, 26 SR 435]

Subp. 6. **Special rule; joint return to separate return.** This subpart applies to taxpayers who file a separate return after filing a joint return for the previous year. The previous year tax for determining the applicability of any addition to tax for making an underpayment of estimated tax, is determined by the following rule: the tax of each spouse is that portion of the joint tax that bears the same ratio to the whole of the joint tax as the amount of tax for which the taxpayer would have been liable bears to the sum of the taxes for which the taxpayer and the taxpayer's spouse would have been liable had each spouse filed a separate return for the preceding taxable year.

Subp. 7. **Special rule; separate return to joint return.** This subpart applies to taxpayers who file a joint return after filing separate returns for the previous year. The previous year tax for determining the applicability of any addition to tax for making an underpayment of estimated tax, is the sum of both the tax shown on the return of the taxpayer and tax shown on the return of the taxpayer's spouse for such preceding year.

Statutory Authority: *MS s 270.06; 290.52*

History: *17 SR 1279; 26 SR 435; 27 SR 1664*

8093.0600 SHORT TAXABLE YEARS OF INDIVIDUALS.

Subpart 1. **In general.** The provisions of Minnesota Statutes, section 289A.25, subdivision 5, as modified in subpart 2, are applicable in the case of a short taxable year. (See part 8093.0400 for requirement of estimated tax payments for short taxable year.)

Subp. 2. **Determining tax.** In any case in which the taxable year for which an underpayment of estimated tax exists is a short taxable year due to a change in annual accounting periods, in determining the tax shown on the return for the preceding taxable year, the tax for the preceding year will be reduced by multiplying it by the number of months in the short taxable year and dividing the resulting amount by 12.

In any case in which an underpayment of estimated tax exists and the preceding taxable year was a short taxable year, the tax for the short year is increased by multiplying it by 12 and then dividing the result by the number of months in the short taxable year.

Statutory Authority: *MS s 270.06; 290.52*

History: 27 SR 1664

8093.2000 CONTENTS OF DECLARATION OF ESTIMATED TAX.

Subpart 1. **In general.** The declaration of estimated tax by a corporation shall be made on form M-18, and by a bank on form M-20. For the purpose of making the declaration, the estimated tax should be based upon the amount of gross income which the taxpayer can reasonably be expected to receive or accrue as the case may be, depending upon the method of accounting upon the basis of which the taxable income is computed, and the amount of the estimated allowable deductions and credits to be taken into account. Such amounts of gross income, deductions, and credits should be determined upon the basis of facts and circumstances existing as at the time prescribed for the filing of the declaration as well as those reasonably to be anticipated for the taxable year.

Subp. 2. **Use of prescribed form.** Copies of forms M-18 and M-20 will so far as possible be furnished taxpayers. A taxpayer will not be excused from making a declaration, however, by the fact that no form has been furnished. Taxpayers not supplied with the proper form should make application therefor to the Department of Revenue in ample time to have their declarations prepared, verified, and filed with the department on or before the date prescribed for filing the declaration. If the prescribed form is not available a statement disclosing the estimated income tax after the exemption and the credits, if any, should be filed as a tentative declaration within the prescribed time, accompanied by the payment of the required installment. Such tentative declaration should be supplemented, without unnecessary delay, by a declaration made on the proper form and notice given at that time that a tentative declaration has been filed.

Statutory Authority: *MS s 290.52*

8093.2100 SHORT TAXABLE YEAR.

Subpart 1. **Requirement of declaration.** No declaration may be made for a period of more than 12 months. For purposes of this part a taxable year of 52 or 53 weeks, in the case of a corporation which computes its taxable income in accordance with the election permitted by Minnesota Statutes, section 290.40, shall be deemed a period of 12 months. A separate declaration is required where a corporation is required to submit an income tax return for a period of less than 12 months, but only if such short period begins after December 31, 1964.

Subp. 2. **Election of year consisting of 52 to 53 weeks.** Minnesota Statutes, section 290.40 provides in general that a taxpayer may elect to compute taxable income on the basis of a fiscal year which varies from 52 to 53 weeks, ends always on the same day of the week, and ends always on whatever date this same day of the week last occurs in a

calendar month, or whatever date this same day of the week falls which is nearest to the last day of the calendar month.

For the purpose of determining the effective date for the applicability of any provision of Minnesota Statutes, chapter 290, which is expressed in terms of taxable years beginning or ending with reference to the first or last day of a specified calendar month, including the time for filing returns and other documents, paying tax, or performing other acts, a 52- to 53-week taxable year is deemed to begin on the first day of the calendar month beginning nearest to the first day of the 52- to 53-week taxable year, and is deemed to end or close on the last day of the calendar month ending nearest to the last day of the 52- to 53-week taxable year, as the case may be.

Statutory Authority: *MS s 290.52*

History: *17 SR 1279*

8093.3000 EXTENSION OF TIME FOR FILING DECLARATIONS BY CORPORATIONS.

Subpart 1. **In general.** The commissioner is authorized to grant a reasonable extension of time for filing a declaration or an amended declaration. An application by a corporation for an extension of time for filing such a declaration shall be addressed to the commissioner and must contain a full recital of the causes for the delay.

Subp. 2. **Addition to tax applicable.** An extension of time granted to a corporation for filing a declaration of estimated tax automatically extends the time for paying the estimated tax (without interest) for the same period. However, such extension does not relieve the corporation from the addition to the tax imposed by Minnesota Statutes, section 290.934 and the period of the underpayment will be determined under Minnesota Statutes, section 290.934, subdivision 3 without regard to such extension.

Statutory Authority: *MS s 290.52*

8093.4000 [Repealed, 27 SR 1664]