

8093.0200 ESTIMATED TAX PAYMENTS OF SPOUSES.

Subpart 1. **In general.** Either spouse may make separate estimated tax payments. Making separate payments does not preclude the spouses from making a joint tax return for the year.

Subp. 1a. **When spouses not living together.** Spouses 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 either spouse from filing separate returns. If joint estimated payments are made but the spouses 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 spouses 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 14.388; 270.06; 270C.06; 290.52*

History: *17 SR 1279; 27 SR 1664; L 2005 c 151 art 1 s 114; 46 SR 1363*

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