

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 [Repealed, 27 SR 1664]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 [Repealed, 27 SR 1664]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 [Repealed, 27 SR 1664]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 [Repealed, 26 SR 435]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 [Repealed, 26 SR 435]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; 270C.06; 290.52*

History: *17 SR 1279; 26 SR 435; 27 SR 1664; L 2005 c 151 art 1 s 114*

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