

CHAPTER 8093
DEPARTMENT OF REVENUE
INCOME AND FRANCHISE TAXES
ESTIMATED TAX

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8093.0100 [Repealed, 27 SR 1664]
Published Electronically: *November 14, 2006*

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*

Published Electronically: *June 9, 2022*

8093.0300 [Repealed, 27 SR 1664]

Published Electronically: *November 14, 2006*

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; 270C.06; 290.52*

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

Published Electronically: *November 14, 2006*

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*

Published Electronically: *November 14, 2006*

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; 270C.06; 290.52*

History: *27 SR 1664; L 2005 c 151 art 1 s 114*

Published Electronically: *November 14, 2006*

8093.2000 [Repealed, L 2005 c 151 art 6 s 21]

Published Electronically: *November 14, 2006*

8093.2100 [Repealed, L 2008 c 366 art 12 s 8]

Published Electronically: *August 28, 2008*

8093.3000 [Repealed, L 2005 c 151 art 6 s 21]

Published Electronically: *November 14, 2006*

8093.4000 [Repealed, 27 SR 1664]

Published Electronically: *November 14, 2006*