

**8165.0400 NONLIABLE SPOUSE.**

Subpart 1. **Allocation of fee.** The \$10 fee charged by the commissioner under Minnesota Statutes, section 270A.07, subdivision 1, shall not be allocated to the share of refund due to the spouse who does not owe the debt. When one or more revenue recapture claims are made against a refund and the nonliable spouse is due 100 percent of the refund, the department shall return each \$10 fee to the nonliable spouse.

Subp. 2. **Time limit to request an allocation of refund.** The right of a spouse who does not owe a debt to request payment from the claimant agency of that spouse's share of the refund expires 18 months after the date of the notice sent by the department under Minnesota Statutes, section 270A.07, subdivision 2, paragraph (b).

Subp. 3. **Allocation of joint income tax refund.** In the case of an allocation of a joint income tax refund under Minnesota Statutes, section 270A.03, subdivision 7, if the total taxable income as determined under Minnesota Statutes, section 290.01, subdivision 29, is zero, the refund must be allocated based upon each spouse's share of federal adjusted gross income.

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

**History:** *26 SR 771; L 2005 c 151 art 1 s 114*

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