

**8610.0040 FORM FOR APPEAL FROM ORDER OF COMMISSIONER.**

Subpart 1. **Caption.** A notice of appeal from an order of the commissioner of revenue and all other papers filed with the tax court in its St. Paul office or in district court must contain a caption in the following form:

STATE OF MINNESOTA

TAX COURT

		In The Matter of the Appeal from
Appellant,		the Commissioner's Order dated
		relating to
vs.		(type of) tax of
		for the
Commissioner of Revenue,		year ending <span style="border-top: 1px solid black;"></span>
Appellee.		

Subp. 2. **Notice of appeal.** A notice of appeal must refer to the order appealed from, state specifically the points of law and fact questioned by the appellant, and provide an address where service of notice and other papers in the matter may be made upon the appellant.

Subp. 3. **Parties.** In all appeals under this part the appellee is the commissioner of revenue, who shall be designated by the official title without naming the individual holding the office. If a change occurs in the individual holding the office while an appeal is pending, the appeal does not abate and no substitution of parties is necessary.

The appellant is the taxpayer or the person or agency authorized by Minnesota Statutes, chapter 271, to appeal from an order of the commissioner.

Subp. 4. **Small claims.** If the appellant elects to file the appeal in the small claims division, the appeal must contain the following statement:

THE APPELLANT(S) IS (ARE) AWARE OF THE FACT THAT NO APPEAL MAY BE HAD FROM A SMALL CLAIMS DECISION AND AGREE(S) THAT THE DECISION OF THE TAX COURT SHALL BE CONCLUSIVE.

**Statutory Authority:** *MS s 271.06*

**History:** *21 SR 805*

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