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13 MCAR 1

1-26-82

1 Department of Revenue

2 Income Tax Division

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4 Adopted Rule Governing Filing and Payment of Withholding Tax

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6 Rule as Adopted

7 13 MCAR S 1.6301 Filing and payment of withheld tax. For
8 purposes of determining the timeliness of withholding tax
9 payments, returns, or deposits under Minn. Stat. S 290.92, subd.
10 6, clause (1), the payment, return, or deposit shall be treated
11 as having been made on the earlier of the following dates:

12 A. The date actually received by the Department of Revenue;
13 or

14 B. The date of mailing, but only if the payment, return, or
15 deposit was mailed on or before the day prior to the due date,
16 including any extension of time granted for making the payment,
17 return, or deposit. The person required to make the payment,
18 return, or deposit shall have the burden of establishing that
19 the payment, return, or deposit was timely mailed in the United
20 States by United States mail in an envelope or other appropriate
21 wrapper, postage prepaid, and properly addressed.