

1 Department of Revenue

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3 Adopted Permanent Rules Relating to Amended Returns

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5 Rules as Adopted

6 8160.0300 AMENDED RETURNS.

7 Subpart 1. **Application.** This part applies only to income,
8 corporate franchise, and estate taxes under Minnesota Statutes,
9 chapters 290 and 291.

10 Subp. 2. **Effect of filing more than one return before the**
11 **due date.** If more than one return for a single taxable period
12 is filed by the date prescribed for filing the return (without
13 regard to any extensions), the last return filed by the due date
14 supersedes the previous return or returns. The last return
15 filed by the due date is the taxpayer's original return for the
16 taxable period and is not an amended return.

17 Subp. 3. **Effect of amended returns.** If a taxpayer files
18 an amended return showing tax which is greater than the tax
19 shown on the most recent assessment, the amended return
20 constitutes an assessment which establishes the taxpayer's
21 liability.

22 If a taxpayer files an amended return showing tax which is
23 less than the tax shown on the most recent assessment, the
24 amended return constitutes a claim for refund under Minnesota
25 Statutes, section 289A.50. Before a claim for refund can be
26 processed, the taxpayer must pay the tax as assessed prior to
27 the claim for refund. The commissioner, however, may use the
28 information contained in the claim for refund to adjust the
29 previous assessment as long as the statute of limitations for
30 adjusting that assessment has not expired.

31 Subp. 4. **Date of assessment.** The date of assessment of
32 the additional tax shown on the taxpayer's amended return is the
33 date the commissioner receives the taxpayer's amended return.

34 Subp. 5. **Time limitations on assessment and collection.**
35 The taxpayer's filing of an amended return does not alter or

1 extend the period of limitation for assessment of tax.

2 The time limitations for collection of additional tax shown
3 on a taxpayer's amended return begin to run on the date the
4 commissioner receives the amended return.

5 Subp. 6. **Interest and penalties.** The additional tax shown
6 on a taxpayer's amended return bears interest from the date the
7 original return was due to the date the amount of additional tax
8 assessed by the taxpayer on the amended return is paid.

9 Penalties for failure to timely pay tax under Minnesota
10 Statutes, section 289A.60, subdivision 1, begin to accrue from
11 the date the amended return is received by the commissioner to
12 the date the additional tax assessed by the amended return is
13 paid.

14 Penalties added to the original return for failure to
15 timely file under Minnesota Statutes, section 289A.60,
16 subdivision 2, are recalculated using the tax liability shown on
17 the amended return as the tax liability on which the penalties
18 are based.