

Department of Revenue**Adopted Exempt Permanent Rules Relating to Commissioner Filed Tax Returns****8160.0620 RETURNS MADE BY COMMISSIONER.**

Subpart 1. **Making returns.** If a taxpayer fails to file a required return, the commissioner may make a return for the taxpayer under Minnesota Statutes, section 270C.33, subdivision 3. For the purposes of this part, the terms in items A and B have the meanings given.

A. A "commissioner filed return" means a return made by the commissioner under Minnesota Statutes, section 270C.33, subdivision 3.

B. The "filing date" of a commissioner filed return means the date the commissioner ~~filed return is signed by the commissioner~~ makes and files the return for the taxpayer under Minnesota Statutes, sections 270C.33, subdivision 3, and 270C.62.

[For text of subparts 2 to 5, see Minnesota Rules]

Subp. 6. **Interest and penalties.** ~~During the period in which the taxpayer may appeal a commissioner filed return to tax court and while an appeal is pending,~~ Interest under Minnesota Statutes, section 289A.55, subdivision 2, and penalties under Minnesota Statutes, section 289A.60, subdivisions, 1, 2, and 3, continue to accrue during the period in which the taxpayer may appeal a commissioner filed return to tax court and while an appeal is pending.

[For text of subpart 7, see Minnesota Rules]