

**Department of Revenue****Adopted Exempt Permanent Rules Relating to Repeated Failure to Pay Penalty****8175.0100 REPEATED FAILURES TO PAY TAXES.****Subpart 1. Definition of pattern of repeated failures.**

A. Taxpayers who have demonstrated a pattern of repeated failures to pay taxes by the due date are subject to a penalty under Minnesota Statutes, sections ~~60A.15, subdivision 9e; 60A.199, subdivision 6a; 289A.60, subdivision 5a; 297.43, subdivision 4a; 297C.14, subdivision 9; 299F.23, subdivision 5~~ 297E.12, subdivision 6; 297F.19, subdivision 6; and 349.217, subdivision 5a 297G.18, subdivision 6. For purposes of imposing this penalty, a "pattern of repeated failures" means that during the previous 25 months the taxpayer has not paid tax by the due date for the same tax type on at least three occasions. If one or more of the occasions is a failure to pay as defined in item D, subitem (1), then the pattern must be at least four occasions.

*[For text of items B to F, see Minnesota Rules]*

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