

## Classification of Tax IDs

Type of ID Number	At the Department of Revenue	At all other state entities
<b>Social Security Numbers (SSNs)</b>	<p><b>PRIVATE/NONPUBLIC</b></p> <ul style="list-style-type: none"> <li>• <a href="#">§ 270B.02</a>, subd. 1: returns and return information are private data on individuals or nonpublic data</li> <li>• <a href="#">§ 270B.01</a>, subd. 3: return information means a taxpayer's identity</li> <li>• <a href="#">§ 270B.01</a>, subd. 5: taxpayer identity includes the person's taxpayer identifying number</li> </ul> <p><b>BUT</b>  <a href="#">§ 270B.12</a> authorizes disclosure of returns and return information for the administration of tax laws (disclosure to IRS, Multistate Tax Commission, other state tax authorities)</p> <p><a href="#">§ 270B.14</a> authorizes certain disclosures for non-tax purposes</p>	<p><b>PRIVATE</b></p> <ul style="list-style-type: none"> <li>• <a href="#">§ 13.355</a>, subd. 1: SSNs are private data on individuals, except to extent that access is specifically authorized by law</li> </ul> <p><b>EXCEPT</b> when SSNs appear in docs or records filed or recorded with the county recorder or registrar of titles, other than docs filed under section 600.23 (<a href="#">§ 13.355</a>, subd. 2)</p> <p>County Recorder/Registrar should consult specific statutes, e.g. <a href="#">§ 273.1245</a> classifies SSNs in homestead applications as private or nonpublic data, but authorize certain sharing; <a href="#">§ 272.115</a> – classifies SSNs in Certificates of Value as private/nonpublic but authorizes disclosure to Commissioner of Revenue for tax administration</p> <p><b>BUT</b></p> <ul style="list-style-type: none"> <li>• <a href="#">§ 13.69</a> -Public Safety Department Data: SSNs in driver's license and motor vehicle registration records must be provided to: <ul style="list-style-type: none"> <li>- the Department of Revenue for purposes of tax administration</li> <li>-the Department of Labor and Industry for purposes of workers' compensation administration and enforcement</li> <li>-the judicial branch for purposes of debt</li> </ul> </li> </ul>

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		<p>collection</p> <ul style="list-style-type: none"><li>-the Department of Natural Resources for purposes of license application administration</li><li>-the last four digits of SSNs must be provided to the Department of Human Services for purposes of recovery of Minnesota health care program benefits paid</li></ul> <ul style="list-style-type: none"><li>• <a href="#">§ 13.585</a> – public housing agency shall share SSNs with law enforcement if certain requirements are met</li><li>• <a href="#">§ 13.46</a> – welfare system can disclose SSNs to:<ul style="list-style-type: none"><li>-DOR in certain circumstances</li><li>-fed &amp; state law enforcement in certain circumstances</li></ul></li><li>• <a href="#">§ 13.32</a> – authorizes disclosure of SSNs of certain adult students to Minnesota State Colleges and Universities and DEED</li><li>• <a href="#">§ 97A.482</a> – SSNs on fish &amp; game license applications must be provided to the commissioner of children, youth, and families for child support enforcement purposes</li><li>• <a href="#">§144.215</a> – Office of Vital Records to provide parents' SSNs to the public authority responsible for child support services for parentage and child support purposes</li></ul>
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<b>State Taxpayer Identifying Numbers (State Tax ID numbers)</b>	<b>PUBLIC</b> <ul style="list-style-type: none"> <li>• <a href="#">§ 270B.01</a>, subd. 5: taxpayer identity does not include the state taxpayer identifying number of a business entity, which is classified as public data</li> </ul>	<b>GENERALLY PUBLIC</b> <ul style="list-style-type: none"> <li>• No classification in Ch. 13 for State Tax ID numbers, so the general public presumption applies (<a href="#">§ 13.01</a>, subd. 3)</li> </ul> <b>EXCEPTION - <a href="#">§ 13.591 (Business Data)</a> – PRIVATE/NONPUBLIC</b> <ul style="list-style-type: none"> <li>• Income tax returns that are submitted to a government entity by a business requesting financial assistance or a benefit financed by public funds are private or nonpublic data (subd. 1)</li> <li>• These returns remain private/nonpublic after public financial assistance is provided or the business receives a benefit from the government entity (subd. 2)</li> </ul>
<b>Federal Employer Identification Numbers (FEINs)</b>	<b>When received from IRS – disclosure is prohibited by federal law</b> <ul style="list-style-type: none"> <li>• <a href="#">26 U.S.C. § 6103(a)</a> – returns and return information shall be confidential, and except as authorized by this title, shall not be disclosed by any officer or employee of any state, or other person, receiving info under authorized subsections</li> </ul>	<b>When received from IRS – disclosure is prohibited by federal law</b> <ul style="list-style-type: none"> <li>• <a href="#">26 U.S.C. § 6103(a)</a> [same analysis as for DOR]</li> </ul> <b>When received from other source –</b>  <b>PUBLIC</b> <ul style="list-style-type: none"> <li>• No classification in Ch. 13 for FEIN, so the general public presumption applies</li> </ul>

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	<ul style="list-style-type: none"><li>• <a href="#">26 U.S.C. § 6103</a>(b)(2) – “return information” includes a taxpayer’s identity</li><li>• <a href="#">26 U.S.C. § 6103</a>(b)(6)- “taxpayer identity” includes taxpayer identifying number (as described in § 6109)</li><li>• <a href="#">26 U.S.C. § 6109</a> – covers “identifying number as may be prescribed for securing proper identification of a [taxpayer]”</li></ul> <p><b>When received from other source – PRIVATE/NONPUBLIC</b></p> <ul style="list-style-type: none"><li>• <a href="#">§ 270B.02</a>, subd. 1: returns and return information are private data on individuals or nonpublic data</li><li>• <a href="#">§ 270B.01</a>, subd. 3: return information means a taxpayer’s identity</li><li>• <a href="#">§ 270B.01</a>, subd. 5: taxpayer identity includes the person’s taxpayer identifying number (FEIN is not excluded in the same manner as State Tax ID)</li></ul> <p><b>BUT</b> <a href="#">§ 270B.12</a> Disclosure of returns and return information for the administration of tax laws (disclosure to IRS, Multistate Tax Commission, other state tax authorities)</p>	<p><b>EXCEPTION - <a href="#">§ 13.591 (Business Data)</a> – PRIVATE/NONPUBLIC</b></p> <ul style="list-style-type: none"><li>• Income tax returns that are submitted to a government entity by a business requesting financial assistance or a benefit financed by public funds, are private or nonpublic data (subd. 1)</li><li>• These returns remain private/nonpublic after public financial assistance is provided or the business receives a benefit from the government entity (subd. 2)</li><li>• County Auditor see <a href="#">§ 272.115</a> – classifies FEINs in Certificates of Value as private/nonpublic but authorizes disclosure to Commissioner of Revenue for tax administration</li></ul>
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## Classification of Tax IDs

	Authorized Disclosures for Purposes Other Than Tax Administration <a href="#">§ 270B.14</a>	
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