



Minnesota Tax Court
245 Minnesota Judicial Center
25 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155

Court Administrator
E-Mail: info@taxcourt.state.mn.us
Web Site: <http://mn.gov/tax-court/>
Phone: (651) 539-3260
Fax: (651) 297-8737

Appeals from Orders of the Commissioner of Revenue Information Sheet

The Minnesota Tax Court is an independent court created to hear tax-related disputes. The following information is intended to assist taxpayers in understanding their rights & responsibilities in tax appeals made to the Minnesota Tax Court. It is intended to provide public information; it does not constitute legal advice.

What is an Order of the Commissioner of Revenue?

The Commissioner is required to mail written notice to you regarding changes in your taxes, although the notice may not necessarily be called an order. In general, if the document requires you to pay additional tax or denies a refund, it is considered an Order of the Commissioner of Revenue that may be appealed to the Tax Court.

How do I appeal an Order of the Commissioner of Revenue?

You may file a **Minnesota Tax Court Form 1: Notice of Appeal of an Order of the Commissioner of Revenue**. This form is available from the Tax Court and the Court Administrator's Office of the District Court (civil division) in the county where you live. Form 1 is used for both Small Claims and Regular Divisions. Filing instructions are provided on the form.

What is the deadline to appeal?

An appeal must be received by the Tax Court within 60 days of the date of the Order of the Commissioner of Revenue. If the appeal is filed by mail, it must be postmarked within 60 days of the date of the Order of the Commissioner of Revenue. See Minn. Stat. § 271.06 for more information.

May I get an extension of the deadline?

The staff of the Minnesota Tax Court (651-539-3260) may grant a 30-day extension of the filing deadline if the request for extension is made within 60 days of the date of the Commissioner's Order. The extension will be confirmed in writing. Minnesota Tax Court Rule of Procedure 8610.003 contains more information on extensions.

May I file my appeal in Small Claims Division?

If the amount in dispute is \$15,000 or less (including penalties and interest), you may file in either Small Claims Division or Regular Division. If the amount in dispute is more than \$15,000, you must file in Regular Division.

How much is the filing fee?

Regular Division is \$285.00 plus \$2 court technology fee; Small Claims Division is \$150.00. If you file in district court, you must pay the county law library fee in addition to the filing fee. To determine your county law library fee, contact District Court Administration in the county where you live.

What happens after I file the Appeal?

The Commissioner of Revenue's representative must file an answer to your appeal with the Tax Court within 30 days. However, the Commissioner's representative may request a 30-day extension of this deadline. The Commissioner's representative will mail you a copy of the answer.

Who will represent the Commissioner of Revenue in my case?

Taxpayers who appeal Orders of the Commissioner of Revenue are called appellants. The Commissioner of Revenue is the opposing party, and is called the appellee. The Commissioner is represented by an attorney from the Attorney General's Office in Regular Division matters or by an appeals officer from the Commissioner of Revenue's Office in Small Claims Division matters.

When will my case be heard?

After the Commissioner's representative has filed the Return and Answer, you may be asked to provide the Tax Court with more information to help schedule your case. You will be notified by mail of the time, date and place to appear for trial. The notice will be sent to the address shown on the appeal. If you move after filing your appeal, you **must** notify the Tax Court of your new address.

May I negotiate a settlement?

While your case is pending, you may try to reach a settlement with the Commissioner of Revenue's representative. If you settle your case or if you decide to dismiss your case, please notify the Tax Court immediately at (651) 539-3260, or via email to info@taxcourt.state.mn.us.

Who decides my case?

Your appeal will be decided by one of three Tax Court judges.

Do I need a lawyer?

Tax Court rules require certain types of taxpayers to have an attorney in cases heard in Regular Division. In Small Claims Division cases, attorneys are permitted but not required. Otherwise, you do not need a lawyer, although you may wish to hire one. Rules of Civil Procedure and Rules of Evidence apply to tax appeals just as they do in other litigation. Only you can decide whether you need an attorney to help you.

If I act as my own attorney, what are my responsibilities?

In every type of legal dispute one party has what is called the burden of proof, or greater responsibility to prove its case.

Minnesota law assumes that the Commissioner of Revenue has correctly assessed the tax. As the appellant—the person bringing the case—the “burden of proof” therefore rests with you. You must prove the Commissioner erred to win your appeal.

Like a lawyer, you must gather evidence and research the legal and factual issues involved in your case. You may need to call witnesses and question them. You will have the right to question or cross-examine any witnesses brought by the Commissioner of Revenue’s representative. You may also be a witness, giving testimony on your own behalf and responding to questions from the Commissioner of Revenue’s representative.

What should I bring to court?

Bring all the evidence you wish to present. Make sure your witness(es), if any, are available to testify. You do not have to bring witnesses but it might be difficult to prove your case without information supplied by witnesses. You may testify on your own behalf.

How can I make a strong presentation?

Here are some points to remember as you plan your presentation:

- **Do your preparation.** Make a list of key points you wish to make. Keep it with you for reference.
- **Follow courtroom etiquette.** Be on time. Dress neatly. Call the judge “Your Honor.”
- **Set the scene.** Tell the judge right away what issues are in dispute and what your position is, so the judge will understand your arguments more fully.
- **Ask specific questions of witnesses.** Whether you are questioning a witness you have brought or one the Commissioner has called, ask specific questions to gather information. Do not argue with witnesses.
- **Keep your presentation brief and factual.** If you have prepared well, you should know exactly what evidence you want to present. Do it directly and factually.
- **Listen respectfully to the opposition.** After you have told the court your story and called your witnesses, it will be the Commissioner’s turn to make its case. Listen respectfully. Do not interrupt. Make notes on any points you would like to clarify further when you get a chance to question the Commissioner’s witnesses.

Who speaks first at trial?

As the appellant, you will present your evidence first. If you bring witnesses, the representative for the Commissioner of Revenue will be allowed to question them. You will be allowed to question the Commissioner’s witnesses as well. After all the witnesses have testified, you will have a chance to summarize your case for the court. This is your chance to show the Judge how the evidence supports your position. Keep your statements brief and factual. A long speech will not improve your case if the facts do not support your position.

What trial costs am I responsible for?

You are responsible for any costs related to preparing and presenting your case. If your case is heard in Regular

Division, a court reporter must be present to record what is said. You are responsible for paying the court reporter. Please make arrangements to pay the reporter before the hearing starts.

How long will the trial last?

The hearing will continue until all evidence is presented. There is no time limit.

Can I be repaid for the money I’ve spent on my case?

The Minnesota Tax Court has the authority to order that you be repaid for some of your costs. To recover costs you must first win your appeal and then provide under oath an itemized list of the costs you have incurred, along with receipts. See Tax Court Rules of Procedure, Rule 8610.0150

When will I find out if I've won my case?

Usually the judge will end the hearing by taking the case under advisement. That means the hearing will end without a decision, so that the judge has time to carefully consider the information presented. Both parties will receive the court’s decision within 3 months of the final submission. Many Regular Division Tax Court decisions issued since 1992 are available on the Tax Court Web Site.

Can I appeal my case?

Cases heard in the Small Claims Division of the Minnesota Tax Court cannot be appealed. The judge’s decision is final. If your case was heard in the Regular Division, you can appeal it to the Minnesota Supreme Court. If you wish to pursue this option, you are encouraged to consult an attorney for assistance; there are time limits on your right to appeal.

If I win, when will I get my refund?

Refunds are handled by the Department of Revenue; the Commissioner of Revenue will send you a check. Conversely, if you owe money, it is up to you to arrange payment with the Department of Revenue.

Additional Information Sources

Minnesota Statutes Chapters 271 and 278; Minnesota Rules of Civil Procedure; Minnesota Rules of Evidence; Minnesota Tax Court Rules of Procedure; reference materials available at public libraries; or consultation with an attorney. Links to these materials are available on the Tax Court’s web site. Internet access is available at most public libraries.



Minnesota Tax Court

245 Minnesota Judicial Center
25 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155
(651) 539-3260
<http://mn.gov/tax-court/>

Deaf/Hard of Hearing/Speech Impaired Only: TDD users may call the Minnesota Tax Court through the Minnesota Relay Service: Greater Minnesota 1 (800) 627-3529. Ask for (651) 539-3260.