

## Appeals from Orders or Notices of the Minnesota Commissioner of Revenue

The following is public information for taxpayers seeking to understand their rights and responsibilities regarding appeals made to the Minnesota Tax Court. It is not intended as legal advice.

### What is an Order of the MN Commissioner of Revenue?

The Commissioner is required to mail you written notice regarding changes in your taxes. While the notice may not necessarily be called an “order,” if the document requires you to *pay additional tax* or *denies a refund*, it is generally considered an order that may be appealed to the Tax Court. Check your letter to see if it contains information about how to appeal.

### How do I appeal an Order from the MN Department of Revenue?

There are two main methods to appeal the Commissioner’s order.

1. First, you may appeal directly to the MN Department of Revenue. An administrative appeal with MDOR is free of charge. Find out more by calling **651-282-9999** or go here: <https://www.revenue.state.mn.us/appeals-information>.
2. Another, separate option is to file an appeal with the Minnesota Tax Court. Filing a Tax Court case requires paying a court fee (details below). Find [Minnesota Tax Court Form 1](#) and instructions on our website, along with information regarding extensions and filing fees.

### What is the deadline to appeal?

A MN Tax Court appeal must be received by the Tax Court within 60 days of the notice date on the letter from the MN Commissioner of Revenue. Or, if the appeal is filed by mail, it must be *postmarked* within 60 days of the notice date (see Minn. Stat. § 271.06).

### Can I get an extension?

If needed, you may request an extra 30 days to file an appeal of the Commissioner’s order in the Tax Court. Send your written request to [info@taxcourt.state.mn.us](mailto:info@taxcourt.state.mn.us). (See Minnesota Tax Court Rule of Procedure 8610.0030.)

### How much does it cost to file an appeal in Tax Court?

The filing fee is \$285 for regular division and \$150 for small claims division. Generally speaking, disputed amounts of less than \$15,000, including penalties and interest, may be heard in small claims division. You must pay the fee at the time of filing, using a check or money order made out to Minnesota Tax Court.

If your appeal case is in regular division, you are responsible for paying for the court reporter. (The Tax Court will arrange to have the reporter present and you will be sent an invoice.) If you win your case, you may be able to recover court costs, so save your receipts from case-related expenses.

### What happens after I file the appeal?

The person who files the appeal is the **Appellant**. The Commissioner of Revenue is the **Appellee**. The Appellee’s representative (an officer from the MN Department of Revenue or an attorney from the MN Attorney General’s Office)

has 30 days to file what is called a “Return and Answer” to your appeal. If needed, they may request an additional 30-day extension.

### **When will my case be heard?**

After the Commissioner files and serves (sends you a copy of) the Return and Answer, the parties will be asked to come up with some possible trial dates. Based on those dates, the Tax Court will file a Scheduling Order, which lays out the court date as well as deadlines for pre-trial filings. For all communication, the Tax Court uses the contact information you provide at the time of filing. If you change addresses, it is your responsibility to contact the Tax Court with an update.

### **May I negotiate a settlement?**

Up until your case has been decided by a judge, you are welcome to either dismiss your case or try to negotiate a settlement with the Commissioner’s representative. If you decide to dismiss or settle, please notify the Tax Court immediately. If you neglect to show up for a trial hearing, you may still be responsible for court reporter fees.

### **Who decides my case?**

One of three Tax Court judges will hear your case and make a decision within 90 days after trial. In small claims division, the Tax Court judge’s decision is final. In regular division, the decision may be appealed to the Minnesota Supreme Court.

### **Do I need a lawyer?**

Individuals are not required to hire attorneys, but most businesses are. If you choose to represent yourself, you are responsible for abiding by the Rules of Civil Procedure and Rules of Evidence. Self-representing (pro se) appellants can find court rules and other information on the Tax Court website.

### **What should I bring to court?**

You should bring any evidence you want to present, as well as any witnesses you would like to testify. Exhibits and witnesses are not required, but in Tax Court the burden of proof is on the Appellant (you) to demonstrate that the Appellee (the Commissioner) has made an incorrect determination.

### **How can I make a strong presentation?**

- **Come prepared.** Make a list of points you wish to make. As the Appellant, you will go first.
- **Follow courtroom etiquette.** Be on time; dress neatly; call the judge “Your Honor.”
- **Keep your presentation brief and factual.** Begin by outlining the issues in dispute and your position. Offer your evidence. Keep your closing statements brief and precise.
- **Ask specific questions of witnesses.** Your task is to gather information, not to argue.
- **Listen respectfully.** Do not interrupt the Commissioner’s case. You will have a chance to ask follow-up questions.

### **ADA/Language Access**

**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.

**Interpretive services are available upon request.** Please contact the Tax Court at (651) 539-3260.

