

**MINNESOTA TAX COURT FORM 1
NOTICE OF APPEAL OF AN ORDER OF THE COMMISSIONER OF REVENUE
MINN. STAT. CH. 271**

1. Appellant(s) [Taxpayer] Name(s):		2. Indicate the division of Court being appealed to: <input type="checkbox"/> Regular Division <input type="checkbox"/> Small Claims Division (see instructions below): In appealing to small claims division, appellant/s is/are aware of the fact that no appeal may be had from a small claims judgment and agrees that the decision of the Tax Court shall be conclusive.	
3. Minnesota County of Residence:		4. Indicate where hearing is to be held: <input type="checkbox"/> At courthouse in Minnesota County of Residence <input type="checkbox"/> At Tax Court's hearing room in St. Paul, Minnesota	
5. Date of Order: (Notice Date)	6. Type of Tax: (for property tax, use Minnesota Tax Court Form 7)	7. Tax Year(s) or Period(s) Involved:	
8. If being assessed personally liable for a tax originally incurred in another name, list the name of the other person or business involved:			
9. Attach a copy of the order being appealed from. State reasons for your appeal: (attach additional pages if necessary)			--DO NOT WRITE IN THIS SECTION-- (For Tax Court Use Only)
10. Name & Address of Appellant(s) or Attorney: Telephone number: (_____) _____ Fax number: (_____) _____ Attorney Registration Number: _____ Email address: _____		11. WHEREFORE, appellant(s) pray(s) this Honorable Court for a determination on appellant(s)' claim. _____ Signature of Appellant (or Attorney for Appellant) _____ Signature of Additional Appellant (or Attorney)	

INSTRUCTIONS

1. FILING PROCEDURES:

- Complete all sections of the front of this form and make two copies with attachments; and
- Fill out the appropriate Affidavit/Admission of Service on the back of the original form; and
- **SERVE ONE COPY UPON THE COMMISSIONER OF REVENUE AT 600 NORTH ROBERT STREET, MAIL STATION 2220, ST. PAUL, MN 55146-2220 (SEE BACK FOR FURTHER DETAILS); and**
- Keep the second copy for your records.
- **FILE THE ORIGINAL FORM WITH YOUR FILING FEE WITH THE MINNESOTA TAX COURT, 245 MINNESOTA JUDICIAL CENTER, 25 REV. DR. MARTIN LUTHER KING JR. BLVD., ST. PAUL, MN 55155**

2. The Notice of Appeal must be received by the Tax Court within sixty (60) days of the "Notice Date" in the Commissioner's Order (any document imposing a tax liability or denying in whole or in part a refund). The Tax Court, for cause shown, may by written order extend the time for appealing by thirty (30) days. The extension must be requested within sixty (60) days of the "Notice Date" in the Commissioner's Order. You may file the Notice of Appeal with the Tax Court by United States mail, provided that the Notice of Appeal is postmarked by the United States Postal Service within 60 days of the Notice Date (within 90 days if an extension is granted). See Minn. Stat. § 271.06 for more information.

FILING FEE: Regular Division: \$285.00 –OR– Small Claims Division: \$150.00

Check payable to "Clerk of Tax Court." In Regular Division, the taxpayer is required to pay for court reporter costs, see Minn. Stat. Sec. 271.07.

If the amount in controversy is less than \$15,000.00, the taxpayer has the option of appealing to either the Regular or Small Claims Division of the Tax Court. If the amount in controversy is over \$15,000.00, an appeal must be to the Regular Division of the Tax Court.

For alternate methods of filing see Minn. Stat. Ch. 271.

EXPLANATION OF AFFIDAVITS OF SERVICE

An Affidavit of Service tells the court you have notified the Commissioner of Revenue you are filing an appeal by serving him/her with a copy of the appeal. You need only complete this portion of the form on the original being sent to the Court.

Below are the types of affidavits of service. Use only **one** of these methods of service.

- 1) **Affidavit of Service by Mail:** By mailing a copy of the appeal to the Commissioner of Revenue and signing a statement before a notary public that you did this.
- 2) **Admission of Service:** By delivering a copy to the Commissioner of Revenue in person and getting an employee of the Commissioner's Office to sign that a copy of the appeal was received.
- 3) **Affidavit of Personal Service:** By having someone not a party to the appeal (such as a process server) deliver the required copy to the Commissioner of Revenue, and having that person sign a notarized statement that the delivery was made.

Affidavit of Service By Mail

STATE OF MINNESOTA)
)
COUNTY OF _____)

_____, being first duly sworn, says that on this ____ day of _____, 20____, he/she served the attached Notice of Appeal on the Commissioner of Revenue by placing a true and correct copy in an envelope and addressing the same as follows: Commissioner of Revenue, 600 North Robert Street, Mail Station 2220, St. Paul, MN 55146-2220, and depositing it with postage prepaid in the United States mail.

Subscribed and sworn to before me this ____ day of _____, 20____.

Notary Public

Signature of Affiant

Admission of Service

Service of one copy of the attached Notice of Appeal is hereby admitted this ____ day of _____, 20____. OFFICE OF THE COMMISSIONER OF REVENUE
BY _____

Affidavit of Personal Service

STATE OF MINNESOTA)
)
COUNTY OF _____)

_____, being first duly sworn, says that on this ____ day of _____, 20____, he/she delivered a true and correct copy of the Notice of Appeal to the office of the Commissioner of Revenue at 600 North Robert Street, Mail Station 2220, St. Paul, MN 55146-2220.

Subscribed and sworn to before me this ____ day of _____, 20____.

Notary Public

Signature of Affiant