



OUR RESPONSE TO COVID-19

As Minnesota responds to COVID-19, the Minnesota Department of Revenue is ready to help with tax-related services. Part of the help with tax-related services is that the Commissioner has acted to provide relief for taxpayers through existing authority to abate additional tax charges, penalty, and interest charges, which we are calling “grace periods.” We thank our customers for their understanding and patience as we move through this unique situation together.

Individuals

Income Tax

We have provided a grace period allowing additional time until July 15, 2020, for taxpayers to file and pay 2019 Minnesota Individual Income Tax without any penalty and interest. This includes all estimated and other income tax payments for tax year 2019 that would otherwise have been due April 15, 2020.

2020 Estimated Tax

To to receive grace period treatment and avoid penalty, interest, or additional tax charges, individual and fiduciary taxpayers may calculate their 2020 estimated tax payments using one of the following options:

- 90% of estimated liability in 2020
- 100% of actual liability in 2019 (110% for individuals if your adjusted gross income was more than \$150,000)
- 75% of actual liability in 2018

Businesses

Business Income Taxes

C corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file. S corporations, partnerships, and fiduciaries receive an automatic extension to file their Minnesota state return at the later of six months after the due date or to the date of any federal extension to file. The payment due dates for C corporations, S corporations, partnerships, and fiduciaries remain the same.

Sales Tax Payment Grace Period

We are offering a grace period on Sales and Use Tax payments until May 20, 2020, for businesses required to suspend or reduce services under Executive Order 20-04.

Gambling Tax Payment Grace Period

We are offering a grace period on Lawful Gambling Tax payments until May 20, 2020, for organizations that request an extension for their March 20 or April 20 payment.

MinnesotaCare Payment Grace Period

We are granting a 60-day grace period for MinnesotaCare tax payments due April 15. We are also granting a 60-day filing extension on request for annual MinnesotaCare returns that were due March 16.

Continued

2020 Estimated Tax

To receive grace period treatment, and avoid penalty, interest, or additional tax charges, partnerships, S corporations, and C corporations may calculate their 2020 estimated tax payments on using one of the following options:

- 90% of estimated liability in 2020
- 100% of actual liability in 2019
- 75% of actual liability in 2018

Customer Service and Resources

Collection Action

Taxpayers experiencing financial hardship due to COVID-19 who are concerned about paying their tax debt or other agency debt can contact us to explore options. Based on statutory requirements, we will continue to take action to collect tax debts or other debts referred to the department.

Penalty Abatement

Taxpayers may also ask us to cancel fully abate or reduce penalties, additional tax charges, and interest for late filing or payment if they have been negatively affected by the COVID-19 pandemic. We are committed to working with taxpayers during this time.

In-Person Services

Our St. Paul office is temporarily closed to protect the health of our customers and employees, however, we are providing a self-service station with request forms, pens, and envelopes. Customers can ask us to mail forms and instructions, request additional tax information, order copies of previous state tax returns, and submit state tax returns or payments.

Agency Operations

Nearly all Department of Revenue employees have been working from home since the Governor's Stay at Home order began on March 27. Our partners at Minnesota IT Services quickly supplied needed equipment to those employees that did not already have it. The same high standards for protecting customer information are still in place. Fewer than 80 employees are required to be physically at their work location in order to perform their job. These employees are maintaining proper social distancing and other public health measures while at work.

Contact Us

See [Our Response to COVID-19](#), or contact us.

Phone: 651-556-3003 or 1-800-657-3909 (toll-free)

Email: Use our [Contact Form](#)