

Form M22 instructions

Do not file your request for early audit before you file your income tax return.

Purpose of an early audit request

The Minnesota Department of Revenue normally has three and one-half years after you file an income tax return in which to assess any additional taxes that you may owe. An early audit request reduces that time limit to 18 months from the time your request is received by the department.

Normally the department must start any legal action within five years from the date of assessment to collect taxes owed. That five-year period would be reduced to two years if your request is approved.

Bankruptcy

Form M22 should be used by the trustee to file an early audit request under 11 U.S.C. 505(b). Such a request will be considered a request for the time limits of 505(b).

Who may request

An early audit request may be made by:

- the personal representative or administrator of a deceased person's estate if the request is made during the period of administration of the estate (applies only to Form M1, *Individual Income Tax*, or Form M2, *Income Tax Return for Estates and Trusts (Fiduciaries)*—**not** Form M706, *Estate Tax Return*),
- a bankruptcy trustee,
- the trustee of a terminating trust or other fiduciary who has custody of the assets, or
- a corporation or mining company if it:
 - is considering dissolution by the end of the 18-month period covered by the early audit request,
 - began the dissolution by the end of the 18-month period, or
 - completed the dissolution by the end of the 18-month period.

How to file

Complete a separate Form M22 for each early audit request.

Send **the original and one copy** of this form with your final return to the department at the proper address below. The department will enter the expiration date on the front of one copy and return it to you.

Where to send

Individuals:

Minnesota Department of Revenue
Mail Station 7703
St. Paul, MN 55146-7703

Requests for individual bankruptcies, estates and trusts:

Minnesota Department of Revenue
Mail Station 4113
St. Paul, MN 55146-4113

Corporations and requests for corporate bankruptcies:

Minnesota Department of Revenue
Mail Station 5130
St. Paul, MN 55146-5130

Mining companies:

Minnesota Department of Revenue
612 Pierce Street
Eveleth, MN 55734

Need help?

If you need help to complete this form, write to one of the addresses listed in the previous section. Or send your questions to one of the following e-mail addresses:

- indirecttax@state.mn.us for individuals and requests for individual bankruptcies
- businessincome.tax@state.mn.us for estates, trusts, corporations and requests for corporate bankruptcies.

Information is available in alternative formats upon request for persons with disabilities.

Reporting federal changes

If the IRS changes your federal tax or you file an amended federal return and it affects your Minnesota return, you have 180 days to file an amended return with the department.

If the federal changes or amended return does not affect your Minnesota return, you have 180 days to send a letter explaining why the federal audit or amended return does not affect your Minnesota return. Send your letter and a complete copy of your federal amended return or the correction notice you received from the IRS to the department at the appropriate address in the "Where to send" section.

If you fail to report as required, a 10 percent penalty will be assessed on any additional tax.

If any amounts of income, tax preferences, deductions or credits are changed or corrected by the IRS or if you file an amended federal return, the department may recompute or reassess tax due within one year after you notify the department of the federal changes. If you believe the federal changes are wrong, please explain on a separate sheet.