

CHAPTER 8043
DEPARTMENT OF REVENUE
INCOME TAX DIVISION
NONGAME WILDLIFE CHECKOFF

8043.0100 QUALIFICATION AS CHARITABLE CONTRIBUTION.

8043.0200 ADMINISTRATION.

8043.0100 QUALIFICATION AS CHARITABLE CONTRIBUTION.

A designation by a taxpayer to the nongame wildlife management fund qualifies as a charitable contribution under the provisions of Minnesota Statutes, section 290.21, subdivision 3 in the year in which the designation was made.

Statutory Authority: *MS s 290.52*

8043.0200 ADMINISTRATION.

Subpart 1. **Reversal of designation.** A taxpayer may reverse all or part of the designation that was made to the nongame wildlife management fund where the designation was originally made in error and the taxpayer had no intention to make a gift when the designation was made. A taxpayer may not reverse the designation to the nongame wildlife management fund merely because the taxpayer, at a later date, changes the intention to make a gift to the fund. It will be presumed that the taxpayer intended to make a designation when more than 90 days have elapsed since the taxpayer received the refund check or a notice informing the taxpayer that a designation was made to the nongame wildlife management fund with the following two exceptions:

A. The taxpayer has a valid explanation showing why no action was taken within the 90-day period. Examples of a valid reason are sickness or being outside of the country.

B. The taxpayer considered the designation to the nongame wildlife management fund as a payment of estimated income tax and properly accounting for this amount as an estimated tax payment on the taxpayer's income tax return for the following year.

A taxpayer may designate that all or part of his refund on an amended return go to the nongame wildlife management fund.

Subp. 2. **Who may make the designation.** An individual, fiduciary, trust, or estate may designate all or part of their refund to the nongame wildlife management fund. A corporation or a partnership may not make this designation.

Subp. 3. **Designation by taxpayers claiming property tax refund as a credit.** Taxpayers who are allowed to claim the property tax refund as a credit on their income tax return may make a designation to the nongame wildlife management fund only on their income tax return.

Subp. 4. **Amount of designation.** The amount of the refund from which a taxpayer may make a designation to the nongame wildlife management fund is determined after the following deductions have been made:

A. unpaid Minnesota tax liabilities owed to the commissioner of revenue;

B. a debt which qualifies for the provisions of the Revenue Recapture Act contained in Minnesota Statutes, chapter 270A; and

C. amounts credited to the estimated income tax liability for taxable year.

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Subp. 5. **Machine audit.** The term "machine audit" means the adjustments made to a taxpayer's return in the original processing of the return from the date the return is filed until the date the refund is granted or the order assessing additional tax is issued. If, upon machine audit, a taxpayer's overpayment is reduced, the reduction shall be made in the following order:

A. The amount of the overpayment that the taxpayer had requested as a refund is reduced.

B. The amount of the overpayment that the taxpayer had designated to the nongame wildlife management fund is reduced.

If, upon machine audit, the taxpayer no longer has an overpayment but is assessed a tax balance due, the designation to the nongame wildlife management fund is canceled.

Subp. 6. **Designation for taxpayers owing tax.** A taxpayer who owes a tax balance due (including penalty and interest) on his income tax return may designate that an amount be paid to the nongame wildlife management fund by paying the entire balance that is due for both the tax liability and the designation to nongame wildlife at the same time that the return is filed. If the amount that is paid with the return does not equal the tax balance due and the amount designated to nongame wildlife, the amount of the tax balance due shall be paid first. If the amount that is paid with the return does not fully pay the tax balance due, the designation to the nongame wildlife management fund shall be canceled.

Statutory Authority: *MS s 290.52*