

**8610.0030 EXTENSION OF TIME TO APPEAL FROM AN ORDER OF COMMISSIONER OF REVENUE.**

A request for an extension of time to appeal from an order of the commissioner of revenue should be made to the tax court either by telephone, by email, or by mail to the main office of the tax court in St. Paul, Minnesota.

If the request for an extension of time is received within 60 days of the making and filing of the order, the tax court will extend the time to appeal for an additional 30 days. If the request for an extension is made more than 60 days after the making and filing of the order, the tax court may, for cause shown, extend the time for appeal to a date not more than 90 days from the date of the making and filing of the order of the commissioner. A request for an extension made more than 60 days after the making and filing of the order must explain why the extension was not requested within the original 60-day period.

**Statutory Authority:** *MS s 271.06*

**History:** *21 SR 805; 48 SR 411*

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