

**270B.05 DISCLOSURE IN TAX PROCEEDING.**

Subdivision 1. **Judicial or administrative proceeding.** A return or return information may be disclosed in a judicial or administrative proceeding pertaining to or relating to tax administration as follows:

(1) if the taxpayer is a party to the proceeding, or the proceeding arose out of, or in connection with, a determination of the taxpayer's civil or criminal liability or the collection of the taxpayer's civil liability, with respect to a tax imposed under Minnesota tax laws;

(2) if the treatment of an item reflected on the return is directly related to the resolution of an issue in the proceeding; or

(3) if the return or return information directly relates to a transactional relationship between the taxpayer and a person who is a party to the proceeding when that relationship directly affects the resolution of an issue in the proceeding.

Subd. 2. **Government legal representatives.** A return or return information may be inspected by or disclosed to the attorney general or other legal representatives of the state, county, or municipality in a proceeding involving or relating to tax administration as follows:

(1) if the taxpayer is or may be a party to the proceeding, or the proceeding arose out of, or in connection with, the determination of the taxpayer's civil or criminal liability or the collection of the taxpayer's civil liability with respect to any tax imposed under Minnesota tax laws;

(2) if the treatment of an item reflected on the return is or may be related to the resolution of an issue in the proceeding; or

(3) if the return or return information relates or may relate to a transactional relationship between the taxpayer and a person who is or may be a party to the proceeding when that relationship affects or may affect the resolution of an issue in the proceeding.

**History:** 1989 c 184 art 1 s 5