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Minnesota Department of Revenue

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<https://www.revenue.state.mn.us/>

AT A GLANCE

In 2023, the Department of Revenue:

- Employed 1,350 people across the state
- Processed more than 6.9 million tax returns
- Collected \$33.4 billion in state and local taxes to fund programs
- Partnered with more than 374,000 businesses to administer sales tax
- Assisted more than 3,400 local governments with tax administration
- Responded to over 475,000 phone calls and helped another 100,000 customers by email or in-person
- Served 9.5 million visitors through our website

PURPOSE

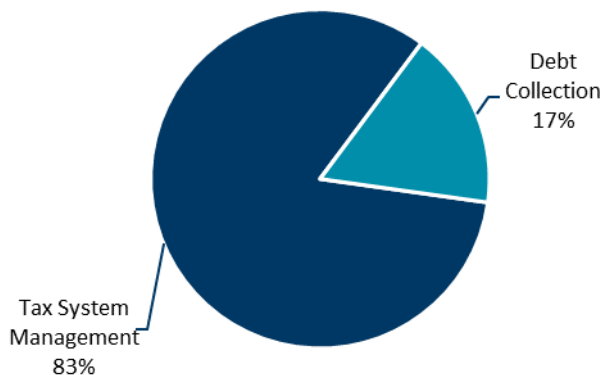
The Minnesota Department of Revenue’s mission is “working together to fund the future for all of Minnesota.” Our vision is that everyone reports, pays, and receives the right amount: no more, no less.

We work with individuals, businesses, local governments, federal and state agencies, tax professionals, and others to administer over 40 state and local taxes. We collect approximately \$33.4 billion in state and local taxes annually to fund programs.

We also collect debt owed to state agencies and local governments. We oversee the uniform application of property tax laws by local governments, administer state property tax refund and relief programs, and make state aid payments to counties, cities, towns, and special taxing districts.

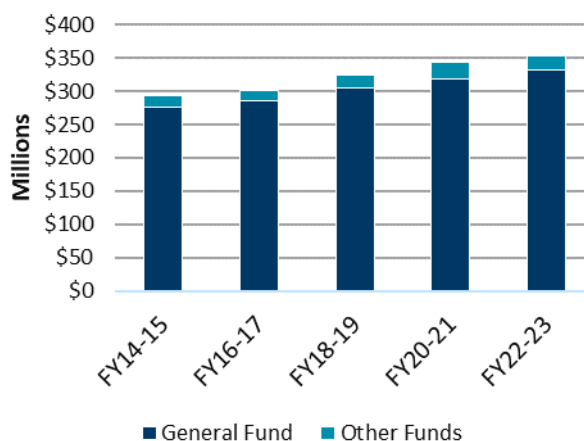
BUDGET

**Spending by Program
FY 2023 Actual**



Source: Budget Planning & Analysis System (BPAS)
Source: Consolidated Fund Statement

Historical Spending



Source: Budget Planning & Analysis System (BPAS)
Source: Consolidated Fund Statement

The revenue we collect is allocated through the budget process to fund a wide range of state and local programs, including education, health care, roads and bridges, public transit, parks and trails, prisons, public safety, job training, economic development, and local government services, among others.

The department’s budget is organized into two major programs: Tax System Management and Debt Collection Management.

Tax System Management includes these activities:

- Tax Payment and Return Processing
- Administration of State Taxes
- Appeals, Legal Services, and Tax Research
- Agencywide Operations Support and Oversight

Debt Collection Management collects delinquent tax debts and debts owed to other state agencies. Key activities include:

- Helping customers understand and resolve their state tax and other government agency debts
- Using the collection process when customers do not voluntarily work to resolve their debts

STRATEGIES

The Department of Revenue provides services to a diverse set of customers, including individuals, businesses, local governments, and tribal communities. We strive to meet our customers’ needs through efficient and effective tax administration, providing quality customer service to Minnesota taxpayers, and a commitment to continuous improvement.

- The Department of Revenue works to administer the tax code in a way that meets these priorities: Provide customers with the information, education, and services they need to efficiently navigate Minnesota’s tax opportunities and obligations.
- Engage in meaningful interaction with our customers to provide superior service, especially to those most impacted by our work.
- Commit to an inclusive culture for all employees by welcoming individual differences and similarities, respecting others, treating people equitably, and forming meaningful connections.
- Ensure a productive, innovative, healthy, and safe work environment where all employees can thrive, whether in a traditional or virtual office location.
- Confirm employees have the tools and resources necessary to process returns, payments, and refunds accurately and efficiently. Protect customer data and the security of our technology systems.
- Promote operational efficiencies and leverage technology to protect customer information and to serve customer and employee needs.
- Identify and address non-compliance through education and enforcement to ensure fair, efficient, and equitable support of the state’s goals.

Minnesota Statute 270C.03 (<https://www.revisor.mn.gov/statutes/cite/270c.03>) establishes the Department of Revenue’s legal authority.

Revenue

Agency Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	158,835	172,168	206,471	225,963	206,984	206,971
2000 - Restrict Misc Special Revenue	8,183	5,860	10,302	12,630	12,571	12,571
2001 - Other Misc Special Revenue				5,000		
2360 - Health Care Access	1,756	1,764	1,674	1,846	1,760	1,760
2710 - Highway Users Tax Distribution	2,103	2,287	2,156	2,234	2,195	2,195
2800 - Environmental	296	314	296	314	305	305
Total	171,173	182,392	220,898	247,987	223,815	223,802
Biennial Change				115,320		(21,268)
Biennial % Change				33		(5)

Expenditures by Program

Tax System Management	141,826	150,837	188,835	208,844	186,882	186,943
Debt Collection Management	29,346	31,555	32,063	39,143	36,933	36,859
Total	171,173	182,392	220,898	247,987	223,815	223,802

Expenditures by Category

Compensation	127,117	133,411	150,091	168,661	167,656	166,531
Operating Expenses	39,924	46,998	68,532	75,571	53,404	54,516
Grants, Aids and Subsidies	698	785	1,670	3,750	2,750	2,750
Capital Outlay-Real Property	272	(59)	42			
Other Financial Transaction	3,163	1,258	564	5	5	5
Total	171,173	182,392	220,898	247,987	223,815	223,802

Full-Time Equivalent

	1,315.12	1,368.36	1,393.06	1,496.57	1,462.87	1,418.87
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Revenue

Agency Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		16,348	59	14,170		1,493
Direct Appropriation	173,462	174,632	225,110	210,686	207,320	204,321
Open Appropriation	804	949	904	1,350	1,350	1,350
Transfers In	5,000	9,155	900			
Transfers Out	5,162	27,010	6,143	243	193	193
Cancellations		1,846	190			
Balance Forward Out	15,269	59	14,169		1,493	
Expenditures	158,835	172,168	206,471	225,963	206,984	206,971
Biennial Change in Expenditures				101,431		(18,479)
Biennial % Change in Expenditures				31		(4)
Full-Time Equivalents	1,214.75	1,277.14	1,285.99	1,367.07	1,334.07	1,290.07

2000 - Restrict Misc Special Revenue

Balance Forward In	6,928	5,929	7,155	8,606	3,225	4,828
Receipts	5,954	7,086	11,752	7,245	14,170	14,170
Transfers In				4	4	4
Balance Forward Out	4,699	7,155	8,606	3,225	4,828	6,431
Expenditures	8,183	5,860	10,302	12,630	12,571	12,571
Biennial Change in Expenditures				8,889		2,210
Biennial % Change in Expenditures				63		10
Full-Time Equivalents	71.57	57.64	74.95	94.50	93.80	93.80

2001 - Other Misc Special Revenue

Balance Forward In				5,000		
Transfers In			5,000			
Balance Forward Out			5,000			
Expenditures				5,000		
Biennial Change in Expenditures				5,000		(5,000)
Biennial % Change in Expenditures						

2360 - Health Care Access

Balance Forward In		4		86		
Direct Appropriation	1,760	1,760	1,760	1,760	1,760	1,760

Revenue

Agency Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Balance Forward Out	4		86			
Expenditures	1,756	1,764	1,674	1,846	1,760	1,760
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				0		0
Full-Time Equivalents	12.78	14.65	13.68	14.00	14.00	14.00

2710 - Highway Users Tax Distribution

Balance Forward In		92		39		
Direct Appropriation	2,195	2,195	2,195	2,195	2,195	2,195
Balance Forward Out	92		39			
Expenditures	2,103	2,287	2,156	2,234	2,195	2,195
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				0		0
Full-Time Equivalents	13.70	16.23	16.10	19.00	19.00	19.00

2800 - Environmental

Balance Forward In		9		9		
Direct Appropriation	305	305	305	305	305	305
Balance Forward Out	9		9			
Expenditures	296	314	296	314	305	305
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				(0)		0
Full-Time Equivalents	2.32	2.70	2.34	2.00	2.00	2.00

Revenue

Agency Change Summary

(Dollars in Thousands)

	FY25	FY26	FY27	Biennium 2026-27
Direct				
Fund: 1000 - General				
FY2025 Appropriations	210,831	210,831	210,831	421,662
Base Adjustments				
All Other One-Time Appropriations		(4,203)	(4,203)	(8,406)
Current Law Base Change		565	(2,434)	(1,869)
Approved Transfer Between Appropriation				
Allocated Reduction	(145)	(145)	(145)	(290)
Minnesota Paid Leave Allocation		272	272	544
Forecast Base	210,686	207,320	204,321	411,641
Fund: 2360 - Health Care Access				
FY2025 Appropriations	1,760	1,760	1,760	3,520
Forecast Base	1,760	1,760	1,760	3,520
Fund: 2710 - Highway Users Tax Distribution				
FY2025 Appropriations	2,195	2,195	2,195	4,390
Forecast Base	2,195	2,195	2,195	4,390
Fund: 2800 - Environmental				
FY2025 Appropriations	305	305	305	610
Forecast Base	305	305	305	610
Open				
Fund: 1000 - General				
FY2025 Appropriations	1,350	1,350	1,350	2,700
Base Adjustments				
Forecast Open Appropriation Adjustment	(350)	(350)	(350)	(700)
November Forecast Adjustment	350	350	350	700
Forecast Base	1,350	1,350	1,350	2,700
Dedicated				
Fund: 2000 - Restrict Misc Special Revenue				
Planned Spending	12,630	12,571	12,571	25,142
Forecast Base	12,630	12,571	12,571	25,142
Revenue Change Summary				
Dedicated				

Revenue

Agency Change Summary

(Dollars in Thousands)

	FY25	FY26	FY27	Biennium 2026-27
Fund: 2000 - Restrict Misc Special Revenue				
Forecast Revenues	7,245	14,170	14,170	28,340

Program: Tax System Management<https://www.revenue.state.mn.us/>**AT A GLANCE**

In 2023, the Minnesota Department of Revenue:

- Processed more than 6 million unique tax payments and issued approximately 3.5 million unique tax refunds
- Awarded \$1.75 million in grants to 44 organizations that provide volunteer tax assistance services and tax credit outreach to elderly, minority, and low-income communities.
- Provided over 190 free classes for business taxpayers and tax preparers
- Attended nine military events for over 4,000 military service members and families to promote their eligibility for tax benefits

PURPOSE AND CONTEXT

The Department of Revenue's Tax System Management program provides the technology and professional resources needed to administer tax laws. The program provides tax information and education, filing and paying services, property tax and state aid administration, and tax enforcement.

These Tax System Management activities help ensure that individuals, businesses, and policymakers have:

- Information and services they need to accurately, voluntarily, and conveniently file and pay their taxes, receive their refund, and claim credits they are eligible to receive
- Confidence that everyone reports, pays, and receives the right amount: no more or no less
- Accurate, impartial, and complete information to make informed decisions

SERVICES PROVIDED

The Tax System Management program is responsible for collecting approximately \$33 billion each year to fund essential services to Minnesotans including: local government and school district aid; services for children, families, and seniors; early childhood, E-12, and higher education; health and human services; transportation; public safety; environmental, energy, and agricultural programs; and other important services.

Minnesota's tax system is fueled by the majority who voluntarily file and pay on time, and who rely on the department for education and outreach, a robust and reliable filing system, and confidence in the system. When taxpayers do not meet their obligations under the law, we work to bring them into compliance through collection, education, and enforcement efforts.

We provide a variety of services in the Tax System Management program. Specific activities are listed here and are described in more detail in their Budget Activity Narratives:

- Payment and Return Processing
- Administration of State Taxes
- Appeals, Legal Services, and Tax Research
- Agency-wide Operations Support and Oversight

RESULTS

Measure Name	Measure Type	Measure data source	Historical trend	Current
<i>Incoming customer requests (includes email, phone, letter, web and walk ins)</i>	<i>Quantity</i>	<i>Department of Revenue internal tracking system</i>	<i>Customer requests vary according to situational factors (pandemic, rebates, etc.)</i>	<i>297,138 in 2023</i>
<i>Customers who file their returns electronically</i>	<i>Quality</i>	<i>Department of Revenue internal tracking system</i>	<i>Most customers file electronically with diminishing increases each year.</i>	<i>90.1% in 2023</i>

Minnesota Statute 270C.03 (<https://www.revisor.mn.gov/statutes/cite/270C.03>) establishes the Department of Revenue's legal authority.

Tax System Management

Program Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	130,403	141,447	175,151	187,452	170,683	170,744
2000 - Restrict Misc Special Revenue	7,268	5,025	9,558	11,998	11,939	11,939
2001 - Other Misc Special Revenue				5,000		
2360 - Health Care Access	1,756	1,764	1,674	1,846	1,760	1,760
2710 - Highway Users Tax Distribution	2,103	2,287	2,156	2,234	2,195	2,195
2800 - Environmental	296	314	296	314	305	305
Total	141,826	150,837	188,835	208,844	186,882	186,943
Biennial Change				105,015		(23,854)
Biennial % Change				36		(6)

<u>Expenditures by Activity</u>						
Payment and Return Processing	37,488	41,112	39,261	44,436	44,315	44,335
Administration of State Taxes	73,004	74,581	108,431	112,955	96,558	96,579
Appeals, Legal Services and Tax Research	9,859	10,390	9,949	10,876	11,850	11,855
Agency-wide Operations and Oversight	21,476	24,754	31,193	40,577	34,159	34,174
Total	141,826	150,837	188,835	208,844	186,882	186,943

<u>Expenditures by Category</u>						
Compensation	102,315	107,339	123,348	137,581	137,016	135,965
Operating Expenses	36,006	41,654	63,324	67,509	47,112	48,224
Grants, Aids and Subsidies	698	785	1,670	3,750	2,750	2,750
Capital Outlay-Real Property	276	(47)	42			
Other Financial Transaction	2,531	1,106	452	4	4	4
Total	141,826	150,837	188,835	208,844	186,882	186,943

<u>Full-Time Equivalent</u>	1,040.80	1,079.87	1,117.64	1,220.57	1,195.87	1,157.87
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Tax System Management

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		13,920	59	11,908		1,493
Direct Appropriation	143,589	144,242	192,404	175,759	172,341	169,416
Transfers In	5,000	9,155	900			
Transfers Out	5,162	24,600	6,115	215	165	165
Cancellations		1,211	190			
Balance Forward Out	13,024	59	11,907		1,493	
Expenditures	130,403	141,447	175,151	187,452	170,683	170,744
Biennial Change in Expenditures				90,753		(21,176)
Biennial % Change in Expenditures				33		(6)
Full-Time Equivalents	949.55	997.76	1,017.79	1,097.07	1,073.07	1,035.07

2000 - Restrict Misc Special Revenue

Balance Forward In	6,110	5,299	6,949	8,458	2,909	4,344
Receipts	5,227	6,675	11,067	6,445	13,370	13,370
Transfers In				4	4	4
Balance Forward Out	4,069	6,949	8,458	2,909	4,344	5,779
Expenditures	7,268	5,025	9,558	11,998	11,939	11,939
Biennial Change in Expenditures				9,262		2,322
Biennial % Change in Expenditures				75		11
Full-Time Equivalents	62.45	48.53	67.73	88.50	87.80	87.80

2001 - Other Misc Special Revenue

Balance Forward In				5,000		
Transfers In			5,000			
Balance Forward Out			5,000			
Expenditures				5,000		
Biennial Change in Expenditures				5,000		(5,000)
Biennial % Change in Expenditures						

2360 - Health Care Access

Balance Forward In		4		86		
Direct Appropriation	1,760	1,760	1,760	1,760	1,760	1,760
Balance Forward Out		4		86		

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Expenditures	1,756	1,764	1,674	1,846	1,760	1,760
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				0		0
Full-Time Equivalents	12.78	14.65	13.68	14.00	14.00	14.00

2710 - Highway Users Tax Distribution

Balance Forward In		92		39		
Direct Appropriation	2,195	2,195	2,195	2,195	2,195	2,195
Balance Forward Out	92		39			
Expenditures	2,103	2,287	2,156	2,234	2,195	2,195
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				0		0
Full-Time Equivalents	13.70	16.23	16.10	19.00	19.00	19.00

2800 - Environmental

Balance Forward In		9		9		
Direct Appropriation	305	305	305	305	305	305
Balance Forward Out	9		9			
Expenditures	296	314	296	314	305	305
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				(0)		0
Full-Time Equivalents	2.32	2.70	2.34	2.00	2.00	2.00

Program: Tax System Management**Activity: Payment and Return Processing**<https://www.revenue.state.mn.us/>

AT A GLANCE

In 2023, Payment and Return Processing:

- Processed 3.1 million individual income tax returns
- Sent over 2 million individual income tax refunds to Minnesotans
- Processed \$33.6 billion in tax payments
- Opened and sorted 1.7 million pieces of mail
- Served businesses with 70,125 calls to Business Registration
- Sent over 4.7 million pieces of mail to Minnesotans to help them meet their tax obligations
- Audited 31 business tax type returns during the processing cycle

PURPOSE AND CONTEXT

The Payment and Return Processing serves individual and business taxpayers and other state agencies. These services include reviewing and processing paper and electronic returns, refunds, and payments submitted to the Department of Revenue. This activity also includes technology development, implementation, and support for agency-wide technology needs.

SERVICES PROVIDED

Key Payment and Return Processing activities include:

- Providing safe, secure, and convenient ways for filing and paying
- Accurately reviewing and processing returns, payments, and refunds
- Checking returns to prevent fraudulent returns and refunds
- Processing payments and deposits in a timely manner
- Providing technology solutions that facilitate and support tax administration, security of taxpayer data, and continuous business improvements in taxpayer services
- Keeping pace with changing technology and fraud schemes

We use strategic investments in technology to meet the department's mission, vision, and strategies. Investments in the Integrated Tax System and security are key priorities.

The payment and return processing activities performed by the Tax Operations Division serve all department employees and external customers by providing technology solutions to assist tax administration, provide for security of taxpayer data, and support continuous improvements in our taxpayer services.

New initiatives from the last biennium in the Payment and Return Processing activities include Child Tax Credit, e-Bike rebate processing, and Direct Tax Rebate Program.

Information Technology (IT) functions are provided under a service agreement with Minnesota IT Services (MNIT). MNIT provides the department with hardware, software, and IT professionals to implement, run, and maintain the hardware and software needed to administer the tax code.

MNIT serves all Department of Revenue employees and external customers of the agency by providing technology solutions that assist tax administration, provide for security of taxpayer data, and support continuous business improvements in taxpayer services.

RESULTS

Measure name	Measure Type	Measure data source	Historical trend	Most Recent data
<i>Total returns processed (all tax types)</i>	<i>Quantity</i>	<i>GenTax</i>	<i>Each year, more returns are processed</i>	<i>6.9 million in 2023</i>
<i>Quality control reviews of processing and payments work by employees</i>	<i>Quantity</i>	<i>GenTax</i>	<i>Number of reviews have been increasing from year-to-year</i>	<i>2,196 in 2023</i>
<i>C-Corporation, Partnership, Fiduciary, and S Corporation electronic returns posted within 30 days</i>	<i>Quality</i>	<i>GenTax</i>	<i>Averages in mid-90% in recent years, trending upwards</i>	<i>95% in 2023</i>
<i>Printing, folding, and inserting services completed within 1 day of receipt</i>	<i>Quality</i>	<i>GenTax</i>	<i>100% within 1 day in recent years</i>	<i>100% in 2023</i>
<i>Down time of the Integrated Tax Management System services to external customers (e-Services)</i>	<i>Quality</i>	<i>GenTax</i>	<i>Down time has remained less than 1% in recent years</i>	<i><1% in 2023</i>

Minnesota Statute 270C.03 (<http://www.revisor.mn.gov/statutes/?id=270C.03>) establishes the Department of Revenue’s legal authority.

Payment and Return Processing

Activity Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	37,488	41,112	39,261	44,436	44,315	44,335
Total	37,488	41,112	39,261	44,436	44,315	44,335
Biennial Change				5,097		4,953
Biennial % Change				6		6
<u>Expenditures by Category</u>						
Compensation	15,275	16,494	16,239	19,253	19,631	18,551
Operating Expenses	22,054	24,128	22,977	25,182	24,683	25,783
Capital Outlay-Real Property	158		42			
Other Financial Transaction	1	490	4	1	1	1
Total	37,488	41,112	39,261	44,436	44,315	44,335
<u>Full-Time Equivalents</u>						
	190.35	206.03	182.68	172.00	170.00	157.00

Payment and Return Processing

Activity Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		3,048		1,273		
Direct Appropriation	40,500	41,310	39,634	43,163	44,315	44,335
Transfers In		1,655	900			
Transfers Out		4,900				
Balance Forward Out	3,012		1,273			
Expenditures	37,488	41,112	39,261	44,436	44,315	44,335
Biennial Change in Expenditures				5,097		4,953
Biennial % Change in Expenditures				6		6
Full-Time Equivalents	190.35	206.03	182.68	172.00	170.00	157.00

Program: Tax System Management**Activity: Administration of State Taxes**<https://www.revenue.state.mn.us/>**AT A GLANCE****In 2023, the Department of Revenue tax administration divisions:**

- Provided program and compliance activities for the collection of \$33 billion in state and local taxes
- Criminal Investigations completed the investigation of 52 tax noncompliance cases leading to 44 criminal cases charged by prosecutors
- Corporate Franchise Tax answered 4,901 total calls, 99% of which were answered in under 2 minutes
- Corporate Franchise Tax participated in 29 outreach and education events for taxpayers
- Sales and Use Tax handled 52,291 phone calls, 13,755 emails and 2,908 web messages
- Sales and Use Tax handled 211 Voluntary Disclosure Agreements recovering \$14 million
- Income Tax and Withholding handled 210,066 phone calls, 52,713 emails and 4,748 web messages from taxpayer requests
- Special Taxes provided program and compliance oversight in the administration of more than 40 unique taxes and fees
- Special Taxes completed 1,256 outreach trainings, stamp sales transactions, and customer surveys
- Sales and Use Tax conducted 25 virtual classes - 2,612 customers attended

PURPOSE AND CONTEXT

State tax administration provides information and services to our customers so they can understand their tax obligations, and the tax credits and benefits they are entitled to under law. It also includes enforcement efforts such as fraud prevention, audits, and investigations.

The Department of Revenue administers more than 40 state taxes. These include individual income tax, sales and use tax, local taxes, cannabis tax, corporate franchise tax and other business income taxes, estate tax, motor fuels excise tax, alcoholic beverage taxes, cigarette tax and tobacco products tax, controlled substances tax, property tax, mortgage registry tax and deed transfer tax, lawful gambling taxes, insurance premium taxes, MinnesotaCare taxes, mining taxes, state property tax, air flight property tax, rural electric co-ops tax, and solid waste management tax.

State tax administration serves Minnesota individual and business taxpayers, tax professionals and preparers, local tax administrators, legislators and staff, nonprofit groups, governor and staff, and members of the news media – among others.

We also oversee local property tax administration and state aids, serving taxpayers, local administrators, and state policymakers. These activities promote equity and uniformity throughout the state's complex property tax system.

SERVICES PROVIDED**Key tax administration activities include:**

- Providing customers information, training, and services to understand how to receive refunds, tax credits, and benefits they qualify for, and to voluntarily comply with tax laws
- Keeping pace with changing technology and laws
- Responding to customer inquiries in the manner the taxpayer prefers: walk-in, call-in, and click-in

- Protecting customer data
- Effectively using state resources to identify and audit noncompliant individual and business taxpayers
- Providing education, guidance, and assistance to county assessors, auditors, and treasurers
- Overseeing local property tax administration to promote compliance and uniformity
- Administering a range of local aid payments
- Collecting, analyzing, and providing data to stakeholders
- Supporting the Minnesota State Board of Assessors

RESULTS

Measure name	Measure Type	Measure data source	Historical trend	Most recent data
<i>Tax administration incoming customer interactions (phone, mail, web, email, and walk-in)</i>	<i>Quantity</i>	<i>Department of Revenue internal tracking system</i>	<i>Customer requests vary according to situational factors (pandemic, rebates, etc.)</i>	<i>297,138 in 2023</i>
<i>eCRVs processed (Electronic Certificate of Real Estate Value)</i>	<i>Quantity</i>	<i>GenTax</i>	<i>This data varies according to situational factors (pandemic, rebates, etc.)</i>	<i>89,858 in 2023</i>
<i>Investigations completed</i>	<i>Quantity</i>	<i>Department of Revenue internal tracking system</i>	<i>Investigations have increased over recent years.</i>	<i>52 in 2023</i>
<i>Criminal cases charged out by prosecutors</i>	<i>Results</i>	<i>Department of Revenue internal tracking system</i>	<i>With small fluctuations, has remained level over the last several years.</i>	<i>44 in 2023</i>
<i>Tax types that can be filed electronically</i>	<i>Quality</i>	<i>GenTax</i>	<i>Remained static over the last several years.</i>	<i>86% in 2023</i>

Minnesota Statute 270C.03 (<http://www.revisor.mn.gov/statutes/?id=270C.03>) establishes the Department of Revenue’s legal authority.

Administration of State Taxes

Activity Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	61,582	65,191	94,750	91,568	80,364	80,385
2000 - Restrict Misc Special Revenue	7,267	5,025	9,555	11,993	11,934	11,934
2001 - Other Misc Special Revenue				5,000		
2360 - Health Care Access	1,756	1,764	1,674	1,846	1,760	1,760
2710 - Highway Users Tax Distribution	2,103	2,287	2,156	2,234	2,195	2,195
2800 - Environmental	296	314	296	314	305	305
Total	73,004	74,581	108,431	112,955	96,558	96,579
Biennial Change				73,801		(28,249)
Biennial % Change				50		(13)
<u>Expenditures by Category</u>						
Compensation	67,973	69,933	80,976	90,105	89,076	89,104
Operating Expenses	4,333	3,864	25,786	19,100	4,732	4,725
Grants, Aids and Subsidies	698	785	1,670	3,750	2,750	2,750
Capital Outlay-Real Property	(2)					
Other Financial Transaction	2					
Total	73,004	74,581	108,431	112,955	96,558	96,579
<u>Full-Time Equivalent</u>						
	682.68	696.42	734.07	807.57	787.87	768.87

Administration of State Taxes

Activity Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		4,213	59	7,340		1,493
Direct Appropriation	69,800	71,919	107,371	84,378	81,957	78,992
Transfers Out	4,050	10,705	5,150	150	100	100
Cancellations		177	190			
Balance Forward Out	4,168	59	7,340		1,493	
Expenditures	61,582	65,191	94,750	91,568	80,364	80,385
Biennial Change in Expenditures				59,545		(25,569)
Biennial % Change in Expenditures				47		(14)
Full-Time Equivalents	591.43	614.31	634.22	684.07	665.07	646.07

2000 - Restrict Misc Special Revenue

Balance Forward In	5,518	4,266	5,399	6,799	1,153	2,491
Receipts	4,784	6,159	10,954	6,343	13,268	13,268
Transfers In				4	4	4
Balance Forward Out	3,036	5,399	6,799	1,153	2,491	3,829
Expenditures	7,267	5,025	9,555	11,993	11,934	11,934
Biennial Change in Expenditures				9,256		2,320
Biennial % Change in Expenditures				75		11
Full-Time Equivalents	62.45	48.53	67.73	88.50	87.80	87.80

2001 - Other Misc Special Revenue

Balance Forward In				5,000		
Transfers In			5,000			
Balance Forward Out			5,000			
Expenditures				5,000		
Biennial Change in Expenditures				5,000		(5,000)
Biennial % Change in Expenditures						

2360 - Health Care Access

Balance Forward In		4		86		
Direct Appropriation	1,760	1,760	1,760	1,760	1,760	1,760
Balance Forward Out		4		86		
Expenditures	1,756	1,764	1,674	1,846	1,760	1,760

Administration of State Taxes

Activity Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				0		0
Full-Time Equivalents	12.78	14.65	13.68	14.00	14.00	14.00

2710 - Highway Users Tax Distribution

Balance Forward In		92		39		
Direct Appropriation	2,195	2,195	2,195	2,195	2,195	2,195
Balance Forward Out	92		39			
Expenditures	2,103	2,287	2,156	2,234	2,195	2,195
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				0		0
Full-Time Equivalents	13.70	16.23	16.10	19.00	19.00	19.00

2800 - Environmental

Balance Forward In		9		9		
Direct Appropriation	305	305	305	305	305	305
Balance Forward Out	9		9			
Expenditures	296	314	296	314	305	305
Biennial Change in Expenditures				0		0
Biennial % Change in Expenditures				(0)		0
Full-Time Equivalents	2.32	2.70	2.34	2.00	2.00	2.00

Program: Tax System Management

Activity: Appeals, Legal Services and Tax Research

<https://www.revenue.state.mn.us/>

AT A GLANCE

In 2023, Appeals, Legal Services, Disclosure, and Tax Research:

- Closed 938 administrative appeals, 2.3% of which were appealed to court
- Worked on 124 cases filed in small claims and Tax Court
- Completed on-time revenue estimates for 99.3% of the bills heard in tax committees
- Responded to 67 Data Practices requests

PURPOSE AND CONTEXT

The Appeals, Legal Services, and Disclosure Division, and Tax Research Division provide tax policy development and tax administration support through legal and policy guidance to Department of Revenue employees and customers, and by providing information and analysis about Minnesota’s tax system.

These divisions serve individual and business taxpayers, tax administrators, the governor and staff, legislators and staff, state agencies, local governments, and nonprofit organizations.

SERVICES PROVIDED

Appeals, Legal Services, and Disclosure Division

This division comprises these units: Appeals, Legal Services, and Disclosure and Records Management. Details of these units follow:

Appeals

This unit provides an informal forum for the reconsideration of tax audits, refund denials, and penalties issued as tax orders by the department. Taxpayers who disagree with these orders may file an administrative appeal with the Department of Revenue or appeal to Minnesota Tax Court or District Court, depending on the type of order. Other key activities include:

- Providing feedback about appeal resolutions to the department’s audit and collection divisions
- Working with the Attorney General’s Office staff on cases that are litigated in court
- Handling small claims cases filed in Tax Court

Legal Services

This unit works closely with the Commissioner of Revenue, the Governor’s Office, and the Legislature to develop state policy and clarify tax issues to ensure that the revenue system is fair, efficient, reliable, competitive, and understandable.

Legal Services attorneys serve as legal counsel to the Department of Revenue by providing legal and policy advice to department staff about tax matters and actively participating on division policy teams. Our attorneys:

- Draft tax-related legislation and testify before legislative committees about the legal aspects of each bill
- Draft and amend Minnesota Rules that interpret tax laws so they can be applied to everyday use
- Create Revenue Notices that advise taxpayers about the department’s position regarding tax laws

The department’s Rules and Revenue Notices are published in the State Register and posted on our website. Legal Services also provides training to department employees about tax law changes and other tax-related subjects. These activities support tax policy development and tax administration.

Disclosure and Records Management

This unit manages the compliance activities associated with state and federal requirements related to tax returns and return information. Key activities include:

- Providing guidance on the retention of all department records
- Directing responses to data practices requests for department information
- Draft legislation regarding disclosure issues
- Facilitating the relationship between the department and the Internal Revenue Service on Federal Tax Information (FTI) and Social Security Administration (SSA) compliance

Tax Research Division

The Tax Research Division provides customers with information and analysis about Minnesota’s tax system. Our researchers provide accurate, complete, and timely information to state policymakers, government officials, the media, and the public so recipients can make well-informed decisions. Key activities include:

- Providing policy guidance
- Estimating the impacts of proposed legislation
- Forecasting future state revenues
- Preparing studies and reports mandated by the Legislature

Tax Research creates and maintains databases of tax data and complex models for analyzing the tax system. Our key products include the Tax Incidence Study, Tax Expenditure Budget, Tax Handbook, and annual tax statistics for the department’s website. Tax Research Revenue Analysis counts are calculated and tracked on a biennial basis.

RESULTS

Measure Name	Measure Type	Measure data source	Historical trend	Most recent data
<i>Customers who resolved their appeal with the department without appealing to Tax Court</i>	<i>Quality</i>	<i>Department of Revenue internal tracking system</i>	<i>This metric has stayed relatively static in recent years.</i>	<i>97.7% in 2023</i>
<i>Number of legal opinions issued to department staff</i>	<i>Quantity</i>	<i>Department of Revenue internal tracking system</i>	<i>New data being tracked.</i>	<i>206 in 2023</i>
<i>Revenue Analyses prepared</i>	<i>Quantity</i>	<i>Department of Revenue public website</i>	<i>This metric has increased in recent years.</i>	<i>698 in 2023</i>
<i>Data Practices requests</i>	<i>Quantity</i>	<i>Department of Revenue internal tracking system</i>	<i>This metric has increased in recent years.</i>	<i>67 in 2023</i>

Minnesota Statute 270C.03 (<http://www.revisor.mn.gov/statutes/?id=270C.03>) establishes the Department of Revenue’s legal authority.

Appeals, Legal Services and Tax Research

Activity Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	9,859	10,390	9,949	10,876	11,850	11,855
Total	9,859	10,390	9,949	10,876	11,850	11,855
Biennial Change				576		2,880
Biennial % Change				3		14
<u>Expenditures by Category</u>						
Compensation	8,478	8,440	8,603	8,818	8,981	8,981
Operating Expenses	1,380	1,950	1,345	2,058	2,869	2,874
Total	9,859	10,390	9,949	10,876	11,850	11,855
<u>Full-Time Equivalents</u>						
	76.39	75.83	70.31	78.00	78.00	76.00

Appeals, Legal Services and Tax Research

Activity Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		1,195		1,535		
Direct Appropriation	12,000	12,240	11,484	9,341	11,850	11,855
Transfers Out	1,000	2,500				
Cancellations		545				
Balance Forward Out	1,141		1,535			
Expenditures	9,859	10,390	9,949	10,876	11,850	11,855
Biennial Change in Expenditures				576		2,880
Biennial % Change in Expenditures				3		14
Full-Time Equivalents	76.39	75.83	70.31	78.00	78.00	76.00

Program: Tax System Management

Activity: Agency-wide Operations and Oversight

<https://www.revenue.state.mn.us/>

AT A GLANCE

In 2023, Operations and Oversight divisions:

- Developed and promoted a new nation-leading child tax credit, impacting more than 435,000 children, and returning \$540 million to Minnesota families
- Processed and sent 2.1 million one-time tax rebate payments, returning nearly \$1 billion back to eligible Minnesota taxpayers
- Awarded \$3.5 million in grants to Minnesota organizations offering volunteer taxpayer assistance and tax credit promotion
- Worked to enhance the state's integrated tax management system to be more secure, accessible, and user-friendly for individuals and businesses, including implementing chatbot technology, and additional self-service options for taxpayers
- Offered penalty and interest waivers to more than 70,000 taxpayers affected by IRS declared disasters
- Implemented cost savings in operational areas across the agency through centralization of common administrative services and supplies

PURPOSE AND CONTEXT

The Agencywide Operations and Oversight program serves as the framework for the Minnesota Department of Revenue, ensuring the effective administration of tax-related programs and services. This program serves all department employees, individual and business taxpayers, tax administrators, the governor and staff, legislators and staff, state agencies, tribal governments, local governments, and nonprofit organizations.

The Agencywide Operations and Oversight program helps the Department of Revenue accomplish its goals through these strategies:

- **Strategic Leadership and Planning:** The program provides visionary leadership, shaping the department's mission and values. Through strategic planning, it aligns organizational goals with the needs of taxpayers, local governments, and other stakeholders. Executive leadership ensures the department operates efficiently, transparently, and in accordance with its core principles.
- **Workforce Management and Development:** Recruitment, training, and retention of a skilled workforce are essential. The program fosters professional growth, diversity, and inclusion. Human resources administration ensures compliance with employment laws and policies and promotes a positive work environment.
- **Effective Communication and Engagement:** Internally, the program facilitates communication among employees, fostering collaboration and knowledge sharing. Externally, it engages with taxpayers, local governments, tribal communities, and state agencies. Clear communication increases understanding and compliance with tax laws.
- **Financial and Program Oversight:** The program monitors financial transactions, ensuring fiscal responsibility and accountability. It oversees tax-related programs, evaluating their impact and effectiveness. This includes assessing taxpayer services, refund programs, and relief initiatives.
- **Information Technology Management:** Leveraging best practices, the program manages IT systems critical to tax administration. This includes data security, efficient processes, and user-friendly interfaces.

- **Asset Protection and Compliance:** Safeguarding the state’s assets is of the utmost importance. The program adheres to federal and state regulations, following established procedures and internal controls. Compliance ensures ethical conduct, preventing fraud and misuse of resources.

Through these strategies, the Agencywide Operations and Oversight program contributes to Minnesota’s financial stability, fairness, and prosperity. It supports the department’s mission of funding the state’s future while serving our diverse constituents.

SERVICES PROVIDED

The Agencywide Operations and Oversight program provides services critical to the Minnesota Department of Revenue’s efficient functioning. These services include:

- **Budget Management:** Overseeing budget planning, allocation, and execution to strategically distribute financial resources.
- **Financial Transactions:** Managing revenue collection, disbursements, and refunds with accuracy and transparency.
- **Financial Reporting and Analysis:** Generating financial reports and analyzing trends for informed decision-making.
- **Internal Audit:** Regularly assessing internal controls, risk management, and compliance.
- **Asset and Property Management:** Safeguarding both physical and intellectual state assets.
- **Tax System Planning:** Collaborating with MNIT Revenue to ensure stable tax-related technology systems.
- **Project Management:** Effectively managing process improvements, system upgrades, and policy changes.
- **Program Development:** Identifying opportunities for enhancement and innovation.
- **Internal and External Communications:** Maintaining clear communication with stakeholders.
- **Planning and Performance Research:** Conducting research, preparing reports, and managing continuous improvement.
- **Business Continuity and Risk Management:** Developing and updating plans for preparedness and risk mitigation.
- **Technology:** Partner closely with MNIT Revenue and other stakeholders to ensure continuous operation, security monitoring, and accessibility of our technology systems.
- **Recruitment and Selection:** Ensuring fair and transparent hiring processes.
- **Job Classification, Salary, and Benefit Administration:** Systematically managing job roles and compensation.
- **Labor Contract Administration:** Overseeing labor agreements and maintaining positive employee relations.
- **Employee Training and Career Development:** Encouraging continuous learning and development.

RESULTS

Measure name	Measure type	Measure data source	Historical trend	Most recent data
Website visits (yearly)	Quantity	Website visits (yearly)	Website visits have been increasing, with an almost 50% increase in recent years.	9.5 million in 2023
Social media followers (Facebook and Twitter)	Quantity	Social media sites	Followers have been increasing, with an almost 50% increase in recent years.	10,083 in 2023
Subscribers to email subscription lists	Quantity	Department of Revenue internal tracking system	Subscribers have been increasing, with a 100% increase in recent years.	1.6 million in 2023
Press Releases Published	Quantity	Department of Revenue public website	Press releases published have steadily increased in recent years.	60 in 2023
Press inquiries responded to	Quantity	Department of Revenue internal tracking system	Press inquiries have been increasing, with an almost 50% increase in recent years.	185 in 2023
Individual and business tax forms created and maintained	Quantity	Department of Revenue internal tracking system	Tax forms created and maintained have steadily increased in recent years.	92 in 2023
Fiscal note requests received	Quantity	Department of Revenue internal tracking system	Fiscal note requests have been increasing, with a 33% increase in recent years	69 in 2023

Minnesota Statute 270C.03 (<http://www.revisor.mn.gov/statutes/?id=270C.03>) establishes the Department of Revenue's legal authority.

Agency-wide Operations and Oversight

Activity Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	21,474	24,753	31,191	40,572	34,154	34,169
2000 - Restrict Misc Special Revenue	2	0	3	5	5	5
Total	21,476	24,754	31,193	40,577	34,159	34,174
Biennial Change				25,541		(3,437)
Biennial % Change				55		(5)
<u>Expenditures by Category</u>						
Compensation	10,589	12,473	17,529	19,405	19,328	19,329
Operating Expenses	8,238	11,712	13,216	21,169	14,828	14,842
Capital Outlay-Real Property	120	(47)				
Other Financial Transaction	2,528	616	448	3	3	3
Total	21,476	24,754	31,193	40,577	34,159	34,174
<u>Full-Time Equivalents</u>	91.38	101.59	130.58	163.00	160.00	156.00

Agency-wide Operations and Oversight

Activity Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		5,465		1,760		
Direct Appropriation	21,289	18,773	33,915	38,877	34,219	34,234
Transfers In	5,000	7,500				
Transfers Out	112	6,495	965	65	65	65
Cancellations		489				
Balance Forward Out	4,703		1,759			
Expenditures	21,474	24,753	31,191	40,572	34,154	34,169
Biennial Change in Expenditures				25,535		(3,440)
Biennial % Change in Expenditures				55		(5)
Full-Time Equivalents	91.38	101.59	130.58	163.00	160.00	156.00
2000 - Restrict Misc Special Revenue						
Balance Forward In	591	1,033	1,550	1,659	1,756	1,853
Receipts	443	517	112	102	102	102
Balance Forward Out	1,033	1,550	1,659	1,756	1,853	1,950
Expenditures	2	0	3	5	5	5
Biennial Change in Expenditures				6		2
Biennial % Change in Expenditures				341		29

Program: Debt Collection Management<https://www.revenue.state.mn.us/>**AT A GLANCE****In 2023, the Minnesota Department of Revenue:**

- Collected over \$487 million owed to Minnesota governments
- Resolved 276,814 tax debts and 117,804 other agency debts
- Answered over 196,836 incoming phone calls from customers
- Responded to more than 5,279 web messages and 28,844 emails from customers
- Responded to more than 16,000 letters from customers
- Assisted more than 1,025 in-person customers

PURPOSE AND CONTEXT

The Department of Revenue's Debt Collection Management program collects past-due tax debts and debts owed to other state agencies in Minnesota. We perform all aspects of debt collection for other agencies, making state government more efficient by centralizing the work.

This centralized approach also makes it easier for a customer, who may owe multiple agencies, by providing a one-stop resolution center to settle their state government debts. We help our customers understand their obligations and set up payment plans when appropriate.

The Department of Revenue started collecting non-tax debts for other state agencies in 1995, when legislation centralized debt collection services. In 2008, new legislation allowed local governments to refer their debts to the department. We now collect 238 types of debts for other agencies.

SERVICES PROVIDED**Helping Customers**

A large part of the department's role is helping customers understand their obligations and working to get – and keep – them in compliance. To do that, we provide education and outreach to customers through:

- Training events
- Outreach events
- Videos
- Website content
- Phone calls
- Emails
- Letters
- In-person customer contact

Collection Process

When a debt is not paid to Minnesota, a state agency, or a local jurisdiction, that debt is referred to the Department of Revenue. The collection process begins the same way for all customers. We send the customer a notice with details on the debt, their rights, and how they can resolve the debt.

Many customers work with us at this point to resolve their debt by making a full payment or by setting up a payment agreement. If the customer fails to respond to our written notices, we take actions to collect the debt.

Each case is different, and these collection actions vary based on many factors. Depending on the circumstances, we may:

- Levy wages or financial accounts
- File liens against property
- Offset (take) tax or other refunds
- Hold owners or corporate officers personally liable for business debts
- Revoke professional or business licenses
- Seize business or personal property

We ensure that everyone reports, pays, and receives the right amount by:

- Sending letters, processing payments and returns, registering customers in our system, making financial adjustments, and handling and distributing incoming correspondence
- Reconciling accounts and issuing payments to banks, the general fund, and other agencies
- Issuing legal opinions, providing representation on legal matters, resolving internal and tax court appeals and administrative hearings
- Programming the technical systems needed to track and process debts
- Protecting customer data
- Communicating and reaching out to the public through direct and digital communication and in the news media

RESULTS

Measure name	Measure Type	Measure data source	Historical trend	Most recent data
Tax Debt Revenue Collected	Quantity	GenTax	<i>In recent years, Revenue has collected an increasing amount of tax debt revenue.</i>	<i>\$440.5 million in 2023</i>
Other Agency Debt Revenue Collected	Quantity	GenTax	<i>In recent years, Revenue has collected an increasing amount of other agency tax debt revenue.</i>	<i>\$47.4 million in 2023</i>

Minnesota Statute 16D.08 (<http://www.revisor.mn.gov/statutes/?id=16D.08>) establishes the Department of Revenue’s Collection Duties and Powers.

Debt Collection Management

Program Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	28,432	30,721	31,319	38,511	36,301	36,227
2000 - Restrict Misc Special Revenue	915	834	744	632	632	632
Total	29,346	31,555	32,063	39,143	36,933	36,859
Biennial Change				10,305		2,586
Biennial % Change				17		4
<u>Expenditures by Activity</u>						
Debt Collection	29,346	31,555	32,063	39,143	36,933	36,859
Total	29,346	31,555	32,063	39,143	36,933	36,859
<u>Expenditures by Category</u>						
Compensation	24,801	26,071	26,743	31,080	30,640	30,566
Operating Expenses	3,918	5,344	5,208	8,062	6,292	6,292
Capital Outlay-Real Property	(5)	(12)				
Other Financial Transaction	632	152	112	1	1	1
Total	29,346	31,555	32,063	39,143	36,933	36,859
<u>Full-Time Equivalent</u>						
	274.32	288.49	275.42	276.00	267.00	261.00

Debt Collection Management

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		2,427		2,262		
Direct Appropriation	29,873	30,390	32,706	34,927	34,979	34,905
Open Appropriation	804	949	904	1,350	1,350	1,350
Transfers Out		2,410	28	28	28	28
Cancellations		636				
Balance Forward Out	2,245		2,262			
Expenditures	28,432	30,721	31,319	38,511	36,301	36,227
Biennial Change in Expenditures				10,678		2,698
Biennial % Change in Expenditures				18		4
Full-Time Equivalents	265.20	279.38	268.20	270.00	261.00	255.00

2000 - Restrict Misc Special Revenue

Balance Forward In	818	630	206	148	316	484
Receipts	727	411	685	800	800	800
Balance Forward Out	630	206	148	316	484	652
Expenditures	915	834	744	632	632	632
Biennial Change in Expenditures				(373)		(112)
Biennial % Change in Expenditures				(21)		(8)
Full-Time Equivalents	9.12	9.11	7.22	6.00	6.00	6.00