

Income/Franchise:

Minnesota DOR Says Business Nexus Relief for Pandemic-Related Telecommuting Ends June 30

Corporation Franchise Tax: COVID-19 and Telecommuters, Minn. Dept. of Rev. (6/22). Following previously issued guidance regarding the same, the Minnesota Department of Revenue announces that it will *not* seek to establish nexus for business income tax or sales and use tax purposes solely because an employee is temporarily telecommuting due to the COVID-19 pandemic from “March 13, 2020, to June 30, 2022.” Please contact us with any questions.

URL: <https://www.revenue.state.mn.us/corporation-franchise-tax>

— Ray Goertz (Minneapolis)
Managing Director
Deloitte Tax LLP
rgoertz@deloitte.com

Roburt Waldow (Minneapolis)
Principal
Deloitte Tax LLP
rwaldow@deloitte.com

Joe Garrett (Birmingham)
Managing Director
Deloitte Tax LLP
jogarrett@deloitte.com

Dave Dunnigan (Minneapolis)
Senior Manager
Deloitte Tax LLP
ddunnigan@deloitte.com

Mark Sanders (Minneapolis)
Manager
Deloitte Tax LLP
msanders@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.