



MINNESOTA HISTORICAL SOCIETY
Minnesota State Archives

REVENUE DEPARTMENT
Commissioner's Office

An Inventory of Its Correspondence

PARTIALLY RESTRICTED

OVERVIEW OF THE RECORDS

Agency: Minnesota. Dept. of Revenue. Commissioner's Office.
Series Title: Correspondence.
Dates: 1958-1986 (bulk 1974-1982).
Quantity: 25.0 cu. ft. (25 boxes).
Location: See Detailed Description section for box locations.

SCOPE AND CONTENTS OF THE RECORDS

Correspondence files documenting the daily administration of the commissioner's office and its relationship with other Minnesota state agencies and departments, with various county officials, with other states' and Canadian revenue agencies, and with its own research attorney and divisions of administrative services, field operations, income tax, inheritance and gift tax, local government aids and analysis, property equalization, petroleum, sales and use tax, tax compliance, and alcohol, tobacco, and special taxes. There are also files covering such state, regional, and international organizations as the Minnesota Assessors Association, Minnesota Association of Assessing Officers, Midwestern States Association of Tax Administrators, Multistate Tax Commission, International Association of Assessing Officers, Federation of Tax Administrators, National Tax Association, and Tax Executives Institute.

Other topics covered include legislation, personnel, the Intergovernmental Information Systems Advisory Council (IISAC), the School Loan Committee, and administration of various taxes, including those on income, alcohol, tobacco, inheritance and gifts, petroleum, iron ore, property, royalty, and sales.

The files include correspondence, reports, minutes, clippings, memos, news releases, printed materials, memos to divisional directors (1971-1974, 1977-1984), management bulletins (1976-1977), and monthly reports to the commissioner detailing collections and economic trends (1979-1982).

ARRANGEMENT OF THE RECORDS

Arranged alphabetically.

INDEX TERMS

This collection is indexed under the following headings in the catalog of the Minnesota Historical Society. Researchers desiring materials about related topics, persons or places should search the catalog using these headings.

Topics:

Alcohol--Taxation--Minnesota.
Copyright--Royalties--Taxation--Minnesota.
County officials and employees--Minnesota.
Economic forecasting--Minnesota.
Executive departments--Minnesota.
Gifts--Taxation--Minnesota.
Income tax--Minnesota.
Inheritance and transfer tax--Minnesota.
Intergovernmental revenue relations--Minnesota.
Intergovernmental tax relations--Minnesota.
Internal revenue law--Minnesota.
Iron mines and mining--Taxation--Minnesota.
Petroleum--Taxation--Minnesota.
Property tax--Minnesota.
Revenue--Minnesota.
Sales tax--Minnesota.
Tax administration and procedure--Minnesota.
Tax collection--Minnesota.
Taxation--Compliance costs--Minnesota.
Taxation--Research--Minnesota.
Tax--Law and legislation--Minnesota.
Tobacco--Taxation--Minnesota.
Use tax--Minnesota.

Organizations:

Federation of Tax Administrators (U.S.).
International Association of Assessing Officers.
Midwestern States Association of Tax Administrators.
Minnesota Assessors Association.
Minnesota Association of Assessing Officers.
Minnesota. Dept. of Administration. Budget Division. School Loan Committee.
Minnesota. Intergovernmental Information Systems Advisory Council.
Multistate Tax Commission.
National Tax Association.
Tax Executives Institute (U.S.).

Types of Documents:

Press releases.

ADMINISTRATIVE INFORMATION

Restrictions:

Select files in boxes 9-13 and 23 contain private data about individuals and are marked RESTRICTED in the folder list. Researchers may apply to use these records in accordance with the State Archives access statement.

Preferred Citation:

[Indicate the cited folder and item here]. Minnesota. Dept. of Revenue. Commissioner's Office. Correspondence. Minnesota Historical Society. State Archives.

See the Chicago Manual of Style for additional examples.

Accession Information:

Accession number(s): 984-105, 986-21, 986-149, 989-6, 989-214, 991-30, 991-162, 992-8, 993-155

Processing Information:

Processed by: Processing Dept. Staff; Charles Rodgers, 1989; Mary Klauda, 1990, 1991; Cheri Thies, 2003.

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DETAILED DESCRIPTION OF THE COLLECTION

Note to Researchers: To request materials, please note both the location and box numbers shown below. Each entry consists of one folder unless otherwise stated.

Location	Box	
114.A.7.6F	1	Accounts Section, 1978-1979. Administration Department, 1974-1984. 11 folders. Includes correspondence with Administration Commissioner Richard Brubacher. Administrative Services, 1967-1985. 6 folders. Administrative Services supervisors, 1977-1981. 3 folders. Advisory Committee on Intergovernmental Relations, 1974, 1976-1977. 2 folders.
114.A.7.7B	2	Affirmative action, 1976-1981. Agency comptroller, 1974. Agriculture Department, 1976-1980, 1983-1984. 2 folders. Airflight property tax, 1974, 1978-1979. 2 folders. Alcohol, tobacco and special taxes, 1975-1982. 6 folders. Alcohol, tobacco and special taxes: Contraband on cigarettes, 1977. 2 folders. American Legion, 1976.

Location	Box	
114.A.7.7B	2	Assessed Properties Director, 1980-1984. Attorney General, 1968-1984. 3 folders.
114.A.7.8F	3	Attorney General, 1968-1984. 6 folders. Budget material, 1976. Business taxation, 1975. Cashier Section, 1977-1981. 3 folders. Central files, 1977-1981. 3 folders. Chief Engineer: Arthur A. Anderson, 1974-1975. Civil defense, 1974. Civil Services Department, 1972-1973. Claims Commission: Joint Senate-House, 1973. Commerce Department, 1975-1977, 1980-1984. 2 folders. Commissioner of Revenue, 1979-1982. Commissioner's memos to department staff, 1975-1984. 2 folders. Controller, 1978-1979. Contracts, 1974. Copper-nickel, 1979-1981.
114.A.8.1B	4	Corporate Income Tax Division, 1982-1984. 4 folders. Includes memoranda to the commissioner and commissioner's copies of Corporate Income Tax Division memoranda. Correspondence with legislators, 1972-1974. 5 folders. Correspondence with other state governments, 1974. 2 folders. Correspondence with other states and Canada, 1976-1984. 48 folders. Arranged alphabetically. A-K. 17 folders.
114.A.8.2F	5	L-W. 31 folders. Correspondence with state agencies and departments, 1973-1974. County assessors, 1974, 1980-1984. 2 folders. County auditors, 1974, 1980-1984. 2 folders. County correspondence, 1974. 6 folders. Arranged alphabetically; includes separate folders for Hennepin, Ramsey, and St. Louis counties.
114.A.8.3B	6	County correspondence, 1976-1979. 17 folders. Correspondence with local government officials. Arranged first alphabetically by county name; thereunder, in rough chronological order. County correspondence, 1978-1982. 2 folders. Correspondence with local government officials; arranged chronologically. County registers of deeds and treasurers, 1974. County treasurers, 1980-1984. Department of Taxation report, 1968.

Location	Box	
114.A.8.3B	6	Deputy Commissioner George W. Winter, 1978.
114.A.8.4F	7	[Memos sent to] Division Directors, 1971-1974, 1977-1984. 5 folders. Economic Development Department, 1977-1980. Economic Opportunity, Governor's Office, 1976. Economic Security Department, 1977-1984. 2 folders. Editing Section, 1978-1981. 2 folders. Education Department, 1977-1984. 2 folders. Employee Relations Department, 1977-1984. 2 folders. Employers excise tax, 1973. Employment Services Department, 1976-1977. Energy Agency, 1979-1981. Equal opportunity, 1976. Equalization Aid Review Committee, 1978-1980. Erno, Dennis, Assistant Commissioner, 1978-1982. Ethics Commission, 1976-1979. Executive Council, 1975-1977. Federation of Tax Administrators, 1974-1977. 4 folders. Field Operations Division, 1974-1982. 7 folders. Field Operations Division: Monthly Activity Reports, 1977-1978.
114.A.8.5B	8	Finance Department, 1973-1981. 6 folders. Financial Services Division, 1976-1982. 5 folders. Financial Services Division: Fay Seeman, Controller, 1976-1977. Fiscal disparities testimony: U.S. Senate Intergovernmental Relations Subcommittee, 1981. General Services Division, 1978-1981. 2 folders. Governor's Task Force on Individual Income Tax Simplification, 1983. 3 folders. Includes minutes and task force report. Gross earnings tax, 1980-1983. Health Department, 1980-1984. House Appropriations Committee, 1981-1984. House research, 1976-1977.
118.K.14.2F	9	House Tax Committee, 1982-1985. 2 folders. Housing Finance Agency, 1983-1984. IBM, 1976-1978. Income tax, 1961-1962. Income tax correspondence, 1971-1985. RESTRICTED Letters from citizens concerning individual income tax situations; includes commissioner's response. 1971-1977. 8 folders. RESTRICTED
118.K.14.3B	10	1978-1980. 9 folders. RESTRICTED
118.K.14.4F	11	1981 – May 1985. 10 folders. RESTRICTED

Location	Box	
118.K.14.5B	12	June-December 1985. RESTRICTED Income tax forms, instructions, and correspondence, 1982-1985. 3 folders. Income tax director, 1978. 2 folders. Income Tax Division, 1971-1982. 5 folders. Includes FY1979 objectives. Income Tax Division: Audit Director Gerome T. Caulfield, 1972-1974. Income Tax Division: Director, 1972-1983. 5 folders. Memoranda to the commissioner and commissioner's copies of Income Tax Division memoranda. 1972-1974, 1976. 2 folders.
118.K.14.6F	13	1977-1983. 3 folders. Income tax rulings, 1972-1973. Information Systems Director, 1981-1986. Information Systems Division, 1977. Indians, 1976-1977. 4 folders. Inheritance and gift tax, 1971-1974, 1976-1979. 6 folders. RESTRICTED Inheritance and gift tax: Bar Liaison Group for Abatement of Inheritance Penalties, 1977. Inheritance and Gift Tax Division, 1978-1979. Inheritance Tax Director, 1982, 1985.
118.K.14.7B	14	Intergovernmental Information Systems Advisory Council (IISAC), 1974-1977. 7 folders. Intergovernmental Information Systems Advisory Council (IISAC): Land Records and Computer Assisted Assessments Subcommittees, 1974, 1976-1977. 4 folders.
118.K.14.8F	15	Internal Revenue Service, 1963-1983 (bulk 1970-1983). 4 folders. International Association of Assessing Officers, 1973-1974. Interstate Commerce, Senate Sub-Committee, 1971-1974. Interstate tax - H.R. 2158, 1966-1968. Interstate taxation - H.R. 11798, 1965-1967. Iron ore, 1962, 1979-1983. 2 folders. Iron Ore Resources and Rehabilitation, 1976. Iron ore taxation, 1974. Large Case Audit Division, 1982. Legislative audit report, 1981. Legislative Auditor' Office, 1976-1977, 1980-1984. 7 folders. 1976-1977, 1980-1981. 3 folders.
118.K.15.1B	16	1981-1984. 4 folders. Legislative Commission on Minnesota Resources, 1977. Legislative Reference Library, 1976. Legislature, House of Representatives, 1977-1984.

Location	Box	
118.K.15.1B	16	Levy limit and local government aid, 1978-1979, 1981-1983. Levy Limit Review Board, 1977-1979. 2 folders. Levy limits—Duluth, 1981. Local aid cuts, 1980. Local Government Aids and Analysis Director, 1978-1983. 3 folders. Local Government Aids and Analysis Division, 1977-1981. 5 folders. Local Government Aids and Analysis (tax research), 1975-1977. 3 folders. Local Government Aids and Analysis (tax research): Assistant Director, 1976.
118.K.15.2F	17	Local Government Aids and Analysis (tax research): Director, 1974, 1976-1977. 2 folders. Local Government Policy Task Force, 1982. Mailroom Section, 1978-1981. 2 folders. Management Bulletins, 1976-1977. Manpower Services Department, 1972-1973. Master Files Section, 1978-1981. 2 folders. Mayor's Ad Hoc Committee, 1977. Metropolitan Transit Commission, 1977-1978. Midwestern States Association of Tax Administrators, 1974-1977. 4 folders. Miller, Gregg C., Assistant Commissioner, 1978-1982. 3 folders. Mineral hearings, 1974. Mineral meetings in Hibbing, 1973. Mineral Resource Taxation Division, 1978-1979. Minerals Division, 1978-1981. Mining Tax Examiner: Everett V. White, 1974. Minneapolis-St. Paul Metropolitan Airport, 1974. Minnesota Assessors Association, 1974. Minnesota Association of Assessing Officers, 1974. Miscellaneous, 1973-1981. 2 folders.
114.E.16.1B	18	Miscellaneous, 1973-1981. 5 folders. Monthly Report to Commissioner: Collections and Economic Trends, 1979-1982. 4 folders. Multistate Tax Commission, 1974-1977. 3 folders. Municipal Commission, 1976-1978. Occupation tax, 1974. Operations Auditing Division, 1977-1982. 2 folders. Operations Management Director, 1978-1986. 3 folders. National Association of Tax Administrators, 1971-1977. 7 folders. 1971. 1 folder.

Location	Box	
114.E.16.2F	19	1972-1977. 6 folders. National Tax Association, 1971-1977. 5 folders. Pensions, 1977-1978. Personnel Department, 1974-1978. 4 folders. 1974. 1 folder.
114.E.16.3B	20	1975-1978. 3 folders. Personnel Director, 1978-1979. Personnel Division, 1977-1982. 4 folders. Personnel Officer, 1971-1974. 2 folders. Petroleum Division, 1975-1981. 7 folders. Petroleum Division Director, 1978-1984. Petroleum Division: Press releases, 1972-1973. Petroleum ruling, 1972. Plant Management Division, 1978-1981. Press releases, 1974, 1976-1977. 3 folders.
114.E.16.4F	21	Property Appraisal Director, 1971-1973. Property Equalization Director, 1977, 1980-1982. 2 folders. Property Equalization Division, 1974-1982. 7 folders. Includes information on the State Assessed Property Section, 1975-1977; State Board of Equalization, 1977; Printing House, 1976; county auditors, 1976-1977; county treasurers, 1976-1977; county assessors, 1975-1977; Northern Natural Gas, 1976; and Northern States Power, 1977. Property tax, 1961-1962. Property tax relief audit, 1982. Public Safety Department, 1976-1984. 3 folders. Railroad, 1980-1984. 2 folders. Railroad property tax, 1978-1979. Receipts, expenditures, and projections, 1961-1971. Reciprocal agreement, Minnesota and North Dakota: Sales and use tax and others, 1967-1972. 2 folders. Refunds Section, 1978-1981. 2 folders. Rental, office, 1973. Research Attorney, 1972-1973, 1978-1982. 3 folders. Research Director, 1976-1980, 1983-1984. 4 folders. 1976-1977. 1 folder.
114.E.16.5B	22	1978-1980, 1983-1984. 3 folders. Research Office, 1977-1982. 2 folders. Revenue accounting, 1980-1981. Roemer, Arthur: Commissioner, 1977-1979. Royalty tax, 1974. Sales and Use Tax Director, 1977-1984. Sales and Use Tax Division, 1967-1982. 7 folders.

Location	Box	
114.E.16.5B	22	Sales tax clippings, 1967-1968. Sales tax, 1971-1979, 1984-1986. 8 folders. 1971-1973. 3 folders.
114.E.16.6F	23	1974-1979, 1984-1986. 5 folders. Sales Tax Division: Emerson Lyman grievance, 1972. RESTRICTED Sales tax payments, 1967-1968. School Loan Committee, 1974-1979. 3 folders. Senate Finance Committee, 1981-1984. 3 folders. Senate research, 1976-1978. Senate Tax Committee, 1980-1984. 2 folders. Special Investigations Unit, 1981. Special Taxes Division, 1974, 1978-1979. 2 folders. State assessed properties, 1978-1979. State Auditor, 1976-1980. State Board of Equalization, 1974.
114.E.16.7B	24	State Capitol Employees Union, 1976-1979. State equalization system: Wheat dissertation, 1958. State/Local Finance Budget Task Force, 1979-1980. State Planning Agency, 1975-1984. 5 folders. Systems Advisory Committee, 1976-1977. Systems Activities Reports: Nos. 1-30, 1974. Systems Office, 1975-1982. 5 folders. Tax Compliance Director, 1978-1987. 4 folders. Tax Compliance Division, 1974-1981. 6 folders. Tax Court, 1976-1977. Tax Executives Institute, 1967-1973. Tax Policy Team, 1974. Tax representative grievances, 1971-1972.
114.E.16.8F	25	Tax Research Division, 1978-1981. 2 folders. Tax Study Commission, 1973-1974, 1976-1980. 5 folders. Touche-Ross, 1973. Transportation Department, 1976-1984. University of Minnesota, 1974. University of Minnesota: Ore Estimation Division, 1974-1975. Upper Great Lakes Regional Commission, 1977. Utility, 1980-1984. Utility tax, 1974. Utility trends/review process, 1977. Verification Unit, 1980-1981. Veterans Affairs Department, 1978-1985. Winter, George W.: Assistant and Deputy Commissioner, 1977-1979. Word Processing Center, 1977-1981.