



STATE OF MINNESOTA

DEPARTMENT OF TAXATION

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May 8, 1957

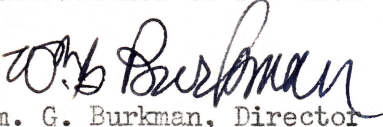
- Henry W. Blackburn, Jr., M. D.
University of Minnesota
Minneapolis, Minnesota

Reference is made to your letter of April 12, 1957 in which you state that you have failed to file State of Minnesota individual income tax returns for the years 1953, 1954 and 1955. You also mention that you were a non-resident student in the Graduate School, and a Medical Fellow in the Medical School of the University of Minnesota. You request that we mail you income tax forms for the years 1953, 1954 and 1955.

There is a possibility that the fellowship payments received by you may be exempt from tax for Minnesota income tax purposes. If a grant or fellowship made for the education of an individual either as a part of his program or otherwise in furthering his educational development, no services being rendered as a consideration, the amount of the grant may be excluded from gross income in accordance with Section 290.08 in the 1955 Income Tax Act.

Before mailing you the income tax forms you have requested, we shall appreciate your informing us of the type of payments you have received and if you rendered personal services for a consideration.

JOSEPH M. ROBERTSON
Commissioner of Taxation


Wm. G. Burkman, Director
Income Tax Division

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