

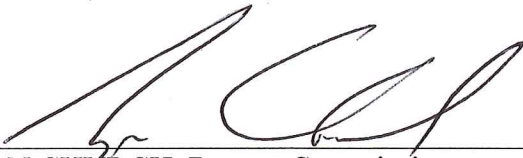
Minnesota Department of Revenue

Revenue Notice # 17-01: Corporate Franchise Tax – Apportionment of Income –Revocation of Revenue Notice # 08-04

This Revenue Notice revokes Revenue Notice # 08-04, which was published on February 25, 2008. Revenue Notice # 08-04 provided for the apportionment of income for certain taxpayers using less than three factors to apportion income. Revenue Notice # 08-04 is obsolete. During taxable years beginning after December 31, 2013, *Minnesota Statutes* section 290.191 requires taxpayers to apportion income to Minnesota using a single sales factor.

Effective for taxable years beginning after December 31, 2013.

Publication Date: July 3, 2017



RYAN CHURCH, Deputy Commissioner