

Office of the Revisor of Statutes Administrative Rules



TITLE: Adopted Exempt Permanent Rules Relating to the Corporate Franchise Designated Filer Rules

AGENCY: Department of Revenue

REVISOR ID: R-4460

MINNESOTA RULES: Chapter 8019



The attached rules are approved as to form

A handwritten signature in black ink, appearing to be "EAP".

Evan A. Powell
Assistant Revisor

191618

1.1 **Department of Revenue**1.2 **Adopted Exempt Permanent Rules Relating to the Corporate Franchise Designated**
1.3 **Filer Rules**1.4 **8019.0405 COMBINED GROUP FRANCHISE TAX RETURN.**1.5 *[For text of subp 1, see M.R.]*1.6 **Subp. 2. Definitions.** The following definitions apply to this part.1.7 *[For text of item A, see M.R.]*1.8 B. "Designated member" means the member of a combined group designated by
1.9 the combined group. ~~The designated member must be subject to tax in Minnesota under~~
1.10 ~~Minnesota Statutes, section 290.015.~~1.11 C. "Member" means a corporation that is part of a combined group ~~that is subject~~
1.12 ~~to tax in Minnesota under Minnesota Statutes, section 290.015.~~1.13 *[For text of item D, see M.R.]*1.14 *[For text of subps 3 to 8, see M.R.]*1.15 **Subp. 9. [See repealer.]**1.16 *[For text of subps 10 to 14, see M.R.]*1.17 **REPEALER.** Minnesota Rules, part 8019.0405, subpart 9, is repealed.

January 3, 2019

VIA EMAIL ONLY

Nancy Breems
Secretary of State, Elections Division
180 State Office Building
100 Rev Dr Martin Luther King Jr Blvd
St. Paul, Minnesota 55155-1299
official.documents@state.mn.us

**Re: *In the Matter of Amendments to Rules Governing Combined Group
Corporate Franchise Returns, Minnesota Rules 8019.0405***
OAH 71-9032-35742; Revisor 35742

Dear Ms. Breems:

Enclosed for filing is an electronic copy of the above-entitled adopted rules.

Please send the agency copy of the rules to:

Ronald A. Schultz
Minnesota Department of Revenue
600 N Robert St
Mail Station 2220
Saint Paul, MN 55146
ron.schultz@state.mn.us

If you have any questions regarding this matter, please contact Ian Lewenstein at (651) 361-7857, ian.lewenstein@state.mn.us or via facsimile at (651) 539-0310.

Sincerely,

/s/ Lisa Armstrong

LISA ARMSTRONG
Legal Assistant

Enclosures

cc: Ronald A. Schultz (via email)