

CHAPTER 8002
DEPARTMENT OF REVENUE
INCOME TAX DIVISION
INDIVIDUAL INCOME DETERMINATION

8002.0200 MINNESOTA GROSS INCOME FOR
INDIVIDUALS WHO ARE PART-YEAR
RESIDENTS OR NONRESIDENTS OF
MINNESOTA (FEDERAL ADJUSTED
GROSS INCOME)

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[For text of subps 1 to 5, see M.R. 1983]

Subp. 6. **Reciprocity exclusion.** Minnesota gross income does not include personal or professional service income earned in Minnesota by a resident of Wisconsin, North Dakota, or Michigan. A resident of North Dakota or Michigan can use this provision only if the resident customarily returns at least once a month to their residence in that state. Wisconsin, North Dakota, and Michigan are the only three states that have reciprocity exclusion agreements with the state of Minnesota. The income subject to reciprocity exclusion is compensation for the performance of personal or professional services which the taxpayer personally renders. It is not enough to employ others to render these services.

[For text of subp 6 items A to C, see M.R. 1983]

[For text of subps 7 and 8, see M.R. 1983]

Statutory Authority: *MS s 290.081 para (c); 290.52*

History: *8 SR 2412*