

**CHAPTER 8002**  
**DEPARTMENT OF REVENUE**  
**INCOME AND FRANCHISE TAXES**  
**INDIVIDUAL INCOME DETERMINATION**

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

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

Subpart 1. [Repealed, 25 SR 806]

*[For text of subps 2 to 8, see MR]*

**Statutory Authority:** MS's 14:386, 14:388

**History:** 25 SR 806