

8019.0300 UNITARY BUSINESS, REPORTING.

Subpart 1. [Repealed, 26 SR 435]

Subp. 2. [Repealed, 26 SR 435]

Subp. 3. [Repealed, 26 SR 435]

Subp. 4. [Repealed, 26 SR 435]

Subp. 5. **Credits.** Any refundable or nonrefundable credits allowed on the Minnesota return are allowed only to a corporation that has a nexus with Minnesota and must be based on that corporation's expenditures. These credits must be taken into consideration after computing the income or loss of a unitary business on the combined report.

Subp. 6. [Repealed, 26 SR 435]

Subp. 7. [Repealed, 26 SR 435]

Subp. 8. [Repealed, 26 SR 435]

Subp. 9. [Repealed, 26 SR 435]

Subp. 10. [Repealed, 26 SR 435]

Subp. 11. [Repealed, 26 SR 435]

Statutory Authority: *MS s 270.06; 270C.06; 290.52*

History: *26 SR 435; L 2005 c 151 art 1 s 114*

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