

**8020.0150 APPORTIONMENT FORMULAS REQUIRED BY COMMISSIONER.**

Minnesota Statutes, section 290.20, subdivision 1, grants the commissioner the authority to require a taxpayer to use a method of apportionment other than that prescribed in Minnesota Statutes, section 290.191, if:

A. the statutory method does not fairly reflect all or any part of the taxable net income apportionable to Minnesota; and

B. the commissioner's method fairly reflects net income. For purposes of this part, the statutory method shall be presumed to not fairly reflect a taxpayer's taxable net income if the statutory method does not fairly represent the extent of the taxpayer's net income in this state.

When the commissioner has determined that the statutory apportionment formulas do not fairly reflect net income as applied to a specific industry, the commissioner may adopt apportionment rules for uniform application to that industry. If rules have been adopted with respect to a specific industry, a taxpayer's petition under part 8020.0100 must demonstrate the unfairness of the application of the industry-specific rule as applied to it.

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

**History:** *18 SR 1890; L 2005 c 151 art 1 s 114*

**Published Electronically:** *November 14, 2006*