

13 MCAR 1

12-29-81

1 Department of Revenue
2 Income Tax Division
3

4 Adopted Rule Concerning Incorporation by Reference of the
5 Internal Revenue Code (13 MCAR S 1.6102); Repealing Numerous
6 Income Tax Rules

7
8 Rule as Adopted

9 13 MCAR S 1.6102 Incorporation by reference of the Internal
10 Revenue Code. An incorporation by reference of the Internal
11 Revenue Code in Minn. Stat., ch. 290 or 290A shall be
12 interpreted in accordance with any regulations or rulings
13 adopted or issued by the Internal Revenue Service which govern
14 the referenced provisions.

15 Repealer. Income tax rules 2003 (2); 2003 (3); 2004; 2005 (1);
16 2005 (2); 2005 (3); 2005 (4); 2006 (1); 2006 (2); ~~2006 (2)(a)~~
17 2006 (2a); 2006 (3); 2006 (4); 2006 (5); 2006 (8); 2007 (5)-1;
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19 2007 (5)-2; 2007 (5)-3; 2007 (5)-4; 2007 (5)-5; 2007 (5)-6; 2007
20 (5)-7; 2007 (5)-8; 2007 (5)-9; 2007.2; 2007.6; 2008 (3)-1; 2008
21 (3)-2; 2008 (3)-3; 2008 (3)-4; 2008 (3)-5; 2008 (4); 2008 (5);
22 2008 (6); 2008 (11); 2008 (16); 2008 (20)-1; 2008 (20)-2; 2008
23 (20)-3; 2008 (20)-4; 2009 (3)-2; 2009 (3)-3; 2009 (5)-3; 2009
24 (5)-6; 2009 (12)-1; 2009 (12)-2; 2009 (12)-3; 2009 (12)-4; 2009
25 (14); 2009 (15); 2009 (18)-1; 2009 (18)-2; 2009 (18)-3; 2009
26 (18)-4; 2009 (19); 2009 (21)-1; 2009 (21)-2; 2009 (21)-3; 2009
27 (21)-4; 2009 (21)-5; 2009 (21)-6; 2009.5 (7)-6; 2010 (8); 2012
28 (1); 2012 (3); 2013 (4); 2013.1 (2)-1; 2013.1 (2)-2; 2013.1
29 (2)-3; 2013.1 (2)-4; 2013.1 (3); 2013.1 (4); 2013.1 (5); 2013.1
30 (6)-1; 2013.1 (6)-2; 2013.1 (6)-3; 2013.1 (7); 2013.2 (1);
31 2013.2 (2)-1; 2013.2 (2)-2; 2013.2 (2)-3; 2013.2 (2)-4; 2013.2
32 (2)-5; 2013.2 (2)-10; 2013.2 (2)-11; 2013.2 (2)-12; 2013.3 (2);
33 2013.3 (3)-1; 2013.3 (3)-2; 2013.3 (3)-3; 2013.3 (3)-4; 2013.4
34 (1); 2013.4 (2)-1; 2013.4 (2)-2; 2013.4 (2)-3; 2013.4 (2)-4;
35 2013.4 (2)-5; 2013.4 (2)-6; 2013.4 (2)-7; 2013.4 (3)-1; 2013.4
(3)-2; 2013.4 (3)-3; 2013.4 (3)-4; 2013.4 (3)-5; 2013.4 (4)-1;

1 2013.4 (4)-2; 2013.5 (1); 2013.5 (2)-1; 2013.5 (2)-2; 2013.5
2 (2)-3; 2013.5 (2)-4; 2013.5 (2)-5; 2013.5 (3)-1; 2013.5 (3)-2;
3 2013.5 (3)-3; 2013.5 (3)-4; 2013.5 (3)-5; 2013.5 (4)-1; 2013.5
4 (4)-2; 2013.5 (4)-3; 2013.6 (1)-1; 2013.6 (1)-2; 2013.6 (1)-3;
5 2013.6 (2); 2013.6 (3)-1; 2013.6 (3)-2; 2013.6 (3)-3; 2013.6
6 (3)-4; 2013.6 (3)-5; 2013.6 (4)-1; 2013.6 (4)-2; ~~2~~; 2013.6
7 (4)-3; 2013.6 (4)-4; 2013.6 (5)-1; 2013.6 (5)-2; 2013.6 (6)-1;
8 2013.6 (6)-2; 2013.6 (6)-3; 2013.6 (6)-4; 2013.6 (7); 2013.6
9 (8)-1; 2013.6 (9)-1; 2013.6 (9)-2; 2013.6 (9)-3; 2013.7 (1)-1;
10 2013.7 (1)-2; 2013.7 (2); 2013.7 (3)-1; 2013.7 (3)-2; 2014 (7);
11 2016 (6); 2016 (7)-1; 2016 (7)-2; 2016 (7)-3; 2016 (7)-4; 2016
12 (12); 2016 (13)-1; 2017 (5); 2018 (2); 2021 (1); 2022; 2023
13 (2)-1; 2023 (2)-2; 2023 (2)-3; 2023 (5)-1; 2023 (5)-2; 2023
14 (5)-3; 2023 (5)-4; 2023 (5)-5; 2023 (5)-6; 2023 (5)-7; 2023
15 (5)-8; 2023 (6)-1; 2023 (6)-2; 2023 (6)-3; 2023 (6)-4; 2023
16 (6)-5; 2023 (7)-1; 2023 (7)-2; 2023 (7)-3; 2023 (7)-4; 2023
17 (7)-5; 2023 (7)-6; 2023 (7)-7; 2023 (7)-8; 2023 (8)-1; 2023
18 (8)-2; 2023 (8)-3; 2023 (8)-4; 2023 (9)-1; 2023 (9)-2; 2023
19 (9)-3; 2023 (9)-4; 2023 (9)-5; 2023 (9)-6; 2023 (9)-7; 2023
20 (9)-8; 2023 (9)-9; 2023 (10)-1; 2023 (10)-2; 2023 (10)-3; 2023
21 (10)-4; 2023 (10)-5; 2023 (10)-6; 2023 (10)-7; 2023 (10)-8; 2023
22 (11)-1; 2023 (11)-2; 2023 (11)-3; 2023 (11)-4; 2023 (11)-5; 2023
23 (11)-6; 2023 (11)-7; 2023 (11)-8; 2023 (12)-1; 2023 (12)-2; 2023
24 (12)-3; 2023 (13); 2023 (14)-1; 2023 (14)-2; 2023 (14)-3; 2023
25 (14)-4; 2023 (14)-5; 2024; 2025 (1)-1; 2025 (1)-2; 2025 (1)-3;
26 2025 (1)-4; 2025 (2)-1; 2025 (2)-2; 2025 (2)-3; 2025 (3)-1; 2025
27 (3)-2; 2025 (3)-3; 2025 (3)-4; 2025 (4)-1; 2025 (4)-2; 2025
28 (4)-3; 2025 (4)-4; 2025 (4)-5; 2025 (5); 2027-1; 2027-2; 2028
29 (1)-1; 2028 (1)-2; 2028 (2)-1; 2028 (2)-2; 2028 (2)-3; 2028
30 (2)-4; 2031 (28); 2036.1 (1); 2037 (1); 2037 (2); 2038 (2); 2040
31 (4); 2042 (5); 2044; 2045 (3); 2050 (2); 2050 (4); 2053 (3);
32 2053 (4); 2061; 2065 (1); 2065 (6); 2065 (7); 2092 (1)-1; 2092
33 (1)-5; 2092 (7)-3; 2092 (11); 2093.1-1; 2093.1-2; 2093.1-4;
34 2093.2-1; 2093.2-2; 2093.2-3; 2093.2-5; 2093.3-3; 2093.4-4;
35 2093.4-5; 2093.4-6; 2097.1 (1); 2097.1 (2); 2097.1 (3); 2097.2
36 (1); 2097.2 (2); 2097.2 (3); 2097.2 (5); and 2097.2 (6) of the

1 Department of Revenue are repealed.