

1 Department of Revenue

2 Income Tax Division

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4 Adopted Rules Relating to Income Tax; Reciprocity with Michigan

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6 Rules as Adopted

7 13 MCAR S 1.6004 Minnesota gross income for individuals who are

8 part-year residents or nonresidents of Minnesota (Federal

9 Adjusted Gross Income).

10 A.-E. [Unchanged.]

11 F. Minnesota gross income does not include personal or  
12 professional service income earned in Minnesota by a resident of  
13 Wisconsin, North Dakota, or Michigan. A resident of North  
14 Dakota or Michigan can use this provision only if the resident  
15 customarily returns at least once a month to their residence in  
16 that state. Wisconsin, North Dakota, and Michigan are the only  
17 three states that have reciprocity exclusion agreements with the  
18 State of Minnesota. The income subject to reciprocity exclusion  
19 is compensation for the performance of personal or professional  
20 services which the taxpayer personally renders. It is not  
21 enough to employ others to render these services.

22 1.-3. [Unchanged.]

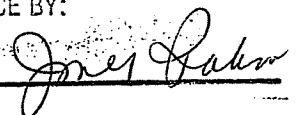
23 G.-H. [Unchanged.]

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25 Effective date. This rule is effective for taxable years

26 beginning after December 31, 1983.

APPROVED IN THE  
REVISOR OF STATUTES  
OFFICE BY:

  
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