

OFFICE OF THE REVISOR OF STATUTES  
Certificate of Approval of Adopted Rules

Agency: Department of Revenue, Income Tax Division

Rule Numbers: See the attached rule

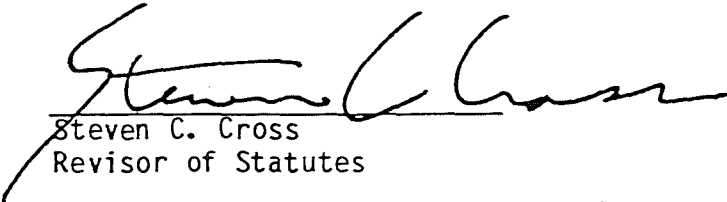
Rule Title: Adopted Rule Concerning Incorporation by Reference  
of the Internal Revenue Code (13 MCAR S1.6102); Repealing  
Numerous Income Tax Rules

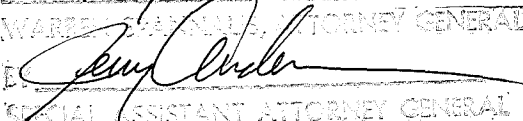
Type of Rules: Permanent  X   
Temporary \_\_\_\_\_

Documents Incorporated by Reference:


Regulations or rulings adopted or issued by the Internal  
Revenue Service which govern Internal Revenue Code provisions  
adopted in Minnesota Statutes, chapters 290 and 290A.

The attached Rules are approved as to form.

  
Steven C. Cross  
Revisor of Statutes

APPROVED AS TO LEGALITY  
12/28/81  
  
WENDY SPaulding, ATTORNEY GENERAL  
SPECIAL ASSISTANT ATTORNEY GENERAL

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DEPARTMENT OF STATE  
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