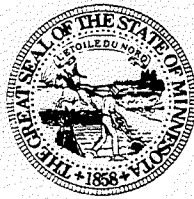


Office of the Revisor of Statutes

Administrative Rules



TITLE: Adopted Permanent Rules Relating to Single Return
Filing by Affiliated Corporations

AGENCY: Department of Revenue

MINNESOTA RULES: Chapter 8019

APPROVED AS TO FORM AND LEGALITY
August 3 1990
HUBERT H. HUMPHREY, III
ATTORNEY GENERAL
BY M. Scasady
SPECIAL ASSISTANT ATTORNEY GENERAL

The attached rules are approved for
filing with the Secretary of State

Janet M. Rahm
Janet M. Rahm
Senior Assistant Revisor

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

AUG 3 1990 2:45

Joan Anderson Howe P.M.
Secretary of State