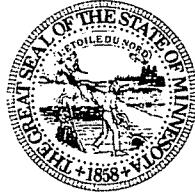


# Office of the Revisor of Statutes

## Administrative Rules



**TITLE:** Adopted Permanent Rules Relating to Income and Franchise Tax; Income Apportionment

**AGENCY:** Department of Revenue

**MINNESOTA RULES:** Chapter 8020

APPROVED AS TO FORM AND LEGALITY  
1-27-94  
HUBERT H. HUMPHREY, III  
ATTORNEY GENERAL  
BY *Greg V. Kuebel*  
SPECIAL ASSISTANT ATTORNEY GENERAL

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

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
FILED

JAN 27 1994

*Greg Gustafson*  
Secretary of State

*Janet M. Rahm*  
Janet M. Rahm  
Assistant Deputy Revisor

3:57 PM  
PX