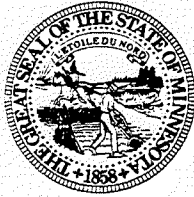


Office of the Revisor of Statutes

Administrative Rules



TITLE: Adopted Permanent Rules Relating to Income Tax Liability of Spouses

AGENCY: Department of Revenue

MINNESOTA RULES: Chapter 8160

APPROVED AS TO FORM AND LEGALITY

12-16-1992
HUBERT H. HUMPHREY, III
ATTORNEY GENERAL

BY *Amy V. Kurlbeth*
SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

DEC 16 1992

Joel Anderson
Secretary of State

9:30 AM
PB

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

Janet M. Rahm

Janet M. Rahm
Assistant Deputy Revisor