

**Department of Revenue****Adopted Exempt Permanent Rules Relating to the Corporate Franchise Designated Filer Rules****8019.0405 COMBINED GROUP FRANCHISE TAX RETURN.**

[For text of subp 1, see M.R.]

Subp. 2. **Definitions.** The following definitions apply to this part.

[For text of item A, see M.R.]

B. "Designated member" means the member of a combined group designated by the combined group. ~~The designated member must be subject to tax in Minnesota under Minnesota Statutes, section 290.015.~~

C. "Member" means a corporation that is part of a combined group ~~that is subject to tax in Minnesota under Minnesota Statutes, section 290.015.~~

[For text of item D, see M.R.]

[For text of subps 3 to 8, see M.R.]

Subp. 9. [See repealer.]

[For text of subps 10 to 14, see M.R.]

**REPEALER.** Minnesota Rules, part 8019.0405, subpart 9, is repealed.