

1.1 **Department of Revenue**

1.2 **Adopted Exempt Permanent Rules Relating to the Corporate Franchise Designated**  
1.3 **Filer Rules**

1.4 **8019.0405 COMBINED GROUP FRANCHISE TAX RETURN.**

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

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

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

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

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

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

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

1.15 Subp. 9. [See repealer.]

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

1.17 **REPEALER.** Minnesota Rules, part 8019.0405, subpart 9, is repealed.

# Office of the Revisor of Statutes

## Administrative Rules



**TITLE:** Adopted Exempt Permanent Rules Relating to the Corporate Franchise Designated Filer Rules

**AGENCY:** Department of Revenue

**REVISOR ID:** R-4460

**MINNESOTA RULES:** Chapter 8019

The attached rules are approved as to form

A handwritten signature in black ink, appearing to read "EAP", positioned above a horizontal line.

Evan A. Powell  
Assistant Revisor