

CHAPTER 8019
DEPARTMENT OF REVENUE
INCOME AND FRANCHISE TAXES
UNITARY BUSINESS TAXATION

8019.0405 COMBINED GROUP FRANCHISE TAX RETURN 8019.0500 UNITARY BUSINESS AGGREGATION OF CAPITAL GAINS AND LOSSES

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.

A. "Combined group" means two or more corporations that are part of a unitary business, as defined in Minnesota Statutes, section 290.17, subdivision 4, and are required or permitted to file a combined report under subpart 1 and Minnesota Statutes, section 290.17 or 290.34, subdivision 2.

[For text of items B to D, see M.R.]

[For text of subps 3 to 14, see M.R.]

Statutory Authority: *MS s 14 386; 14 388*

History: *32 SR 2175*

8019.0500 UNITARY BUSINESS: AGGREGATION OF CAPITAL GAINS AND LOSSES.

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

Subp 2. **Definitions.** For purposes of this part, the following terms have the meanings given them

[For text of items A to C, see M.R.]

D "Combined group" means two or more corporations that are part of a unitary business as defined in Minnesota Statutes, section 290.17, subdivision 4, and that file returns on a combined report basis under part 8019.0405 or Minnesota Statutes, section 290.17 or 290.34

[For text of items E to H, see M.R.]

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

Statutory Authority: *MS s 14 386; 14 388*

History: *32 SR 2175*