

**8610.0010 REPRESENTATION.**

The following persons may practice before the tax court in a regular division matter:

- A. a lawyer licensed to practice law in Minnesota;
- B. a lawyer licensed to practice law in a jurisdiction other than Minnesota who complies with part 8610.0020;
- C. an individual, when representing the individual or a partnership in which the individual is a general partner; and
- D. the sole shareholder of a corporation or sole member of a limited liability company, when representing the corporation or limited liability company. Except as provided in this item, a lawyer must represent a corporation or limited liability company.

**Statutory Authority:** *MS s 271.06*

**History:** *21 SR 805*

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