

STATE OF MINNESOTA  
DEPARTMENT OF REVENUE  
INCOME TAX DIVISION

IN THE MATTER OF THE PROPOSED  
ADOPTION OF A RULE OF THE  
DEPARTMENT OF REVENUE GOVERNING  
INCORPORATION BY REFERENCE OF  
THE INTERNAL REVENUE CODE.  
(13 MCAR SECTION 1.6102)  
REPEALING NUMEROUS INCOME TAX RULES.

STATEMENT OF NEED  
AND REASONABLENESS

This document has been prepared as a verbatim affirmative presentation of the facts necessary to establish the statutory authority, need for and reasonableness of the proposed new rule, and the repealing of the existing rules. It is submitted pursuant to Minn. Stat. Section 15.0412, subd. 4(h) which requires that the agency prepare a Statement of Need and Reasonableness which shall be available to the public.

A Notice of Intent to Solicit Outside Opinion in the preparation of individual income tax rules was published in the State Register on January 29, 1979. An additional Notice of Intention to Solicit Outside Opinion was published in the State Register on July 6, 1981. This proposed new rule and the repeal of the numerous existing income tax rules were submitted to those people who contacted us for their comment. A copy of these proposals was submitted to them on August 19, 1981. We asked that comments be submitted to us by September 11, 1981. Suggestions and comments that were received have been duly considered.

Authority to Adopt the Rules

Minn. Stat. Section 290.52 gives the Commissioner authority to establish rules for the income tax law. Implicit in the authority to establish rules is the ability to repeal unneeded rules.

Incorporation by Reference

This rule simply provides that where the legislature has adopted an incorporation by reference of the Internal Revenue Code, the Department of Revenue will follow the Internal Revenue Service regulations that have been issued under that section and also Revenue Rulings and private letter rulings that have been adopted by the Internal Revenue Service. The Department is committing itself under the provisions of this rule to follow the Internal Revenue Service's position. Historically, this has always been the position of the Department in auditing individual, fiduciary, and corporation income tax returns.

Recently the legislature has looked carefully at a number of provisions in the Minnesota income tax law which simply copied verbatim the words of the federal law. The legislature has repealed the long citations of federal law and has simply replaced these citations with a cite to the appropriate Internal Revenue Code provision. Examples of these changes can be found in Laws 1981, Chapters 60, 178, and 343. The purpose of this rule is to provide some assurance to taxpayers that the Department's position will be the same as the Internal Revenue Service's position. It is, of course, possible that the Minnesota legislature may adopt a federal provision but may make a modification to that, in which case the law would, of course, have to supersede this rule. However, generally, this rule should be viewed as a protection to taxpayers and some certainty for them as to what the Department's position will be.

It is also felt that we do not need our own rules to interpret federal law. Probably the most important reason the legislature cross-referenced federal provisions in our law was for the sake of uniformity.

That legislative objective cannot be reached if the Department interprets federal law differently from the IRS.

#### Rule Repealers

Attached to this Statement of Need are several pages which explain why each rule is no longer needed and why it can now be repealed. Most of these rules are being repealed because the underlying law has been replaced by a cross-reference to federal law. It is felt that the Department does not need to have its own rules to interpret federal law. Rather, consistent with the incorporation by reference rule, the Department should interpret the Minnesota law consistent with what the IRS's interpretations have been. Some other of these rules are repealed because they no longer are needed, because they add nothing to existing law, because they merely copy existing law, or because they are so outdated that they add nothing of value and no longer are needed as a rule.

It should be noted that approximately 400 pages of rules are being repealed by these repealers. This is slightly more than one-half of all of the pages of the existing Minnesota income tax rules. The repealer is being done at the request of the Revisor of Statutes. Their office is recompiling all rules of Minnesota agencies and their task would be greatly simplified if our invalid, obsolete, and unnecessary rules were eliminated.

The Department is taking a very conservative approach with respect to the repealer. Only when it was determined that an entire rule had no validity was it proposed for repeal. If a rule was mostly obsolete but a small part was still valid, the rule was not proposed for repeal at this time. The Department does not intend any change in our policies or procedures by this repealer.

Rules Proposed for Repeal

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2003(2)	18-19	Covered by new rules on federal adjusted gross income for residents, nonresidents and part-year residents. 13 MCAR Sec. 1.6003-6004.
2003(3)		Not needed--adds nothing to the law.
2004	19	" " "
2005(1)	19-23	Not needed in light of 1981 law change. Laws 1981, c. 343, s. 4 (Admin. Bill). Adds nothing to the law. The forms do not exist anymore.
2005(2)	"	Not needed--adds nothing to the law. Some of the references were repealed in 1981. Laws 1981, c. 343, s. 4 (Admin. Bill).
2005(3)	"	Laws 1981, c. 343, s. 4 (Admin. Bill) replaces the statutory language with a cross-reference to federal law.
2005(4)	"	" " "
2006(1)	23	Deals only with corporate tax rates, which have all changed.
2006(1)	24A-'65 Suppl.	" " "
2006(2)	23-25	290.06, Subd. 2 was repealed by Laws 1971, Ex. c. 31, art. 18, s. 6.
2006(2)(a)	24B-I '65 Suppl.	" " "
2006(3)	25-35	Most of this rule is very outdated; what remains valid is of negligible value.
2006(4)	35	290.06, Subd. 4 was repealed by Laws 1971, Ex. c. 31, art. 6, s. 2.
2006(4)	35A-'65 Suppl.	" " "
2006(5)	36	290.06, Subd. 5 expired 12-31-64.
2006(8)	36A-'63 Suppl.	290.06, Subd. 8 was repealed by Laws 1967, Ex. c. 32, art. 2, s. 1.

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2007(5)-1	46-56	Laws 1981, c. 60, s. 1 & 3 (Update Bill) replaced the statutory language of 290.07, Subd. 5 with a cross reference to IRC Sec. 453, 453A & 453B.
2007(5)-2	"	" " " "
2007(5)-3	"	" " " "
2007(5)-4	"	" " " "
2007(5)-5	"	" " " "
2007(5)-6	"	" " " "
2007(5)-7	"	" " " "
2007(5)-8	"	" " " "
2007(5)-9	"	" " " "
2007.2	62-69	290.072 was repealed by Laws 1975, c. 349, s. 31.
2007.6	73	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.076.
2008(3)-1	74-95	290.08, Subd. 3 was amended in 1980 to replace statutory language with cross reference to IRC Sec. 101.
2008(3)-2	"	" " " "
2008(3)-3	"	" " " "
2008(3)-4	"	" " " "
2008(3)-5	"	" " " "
2008(4)	95-169	290.08, Subd. 4 was repealed by Laws 1980, c. 419, s. 46.
2008(5)	169-170	290.08, Subd. 5 was repealed by Laws 1980, c. 419, s. 46.
2008(6)	170	290.08, Subd. 6 was repealed by Laws 1978, c. 721, art. 6, s. 2.
2008(6)	170A-'65 Suppl.	" " " "
2008(11)	171	290.08, Subd. 11 was repealed by Laws 1975, c. 349, s. 31.
2008(16)	173	290.08, Subd. 16 was repealed by Laws 1975, c. 349, s. 31.

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2008(20)-1	173-179	Laws 1981, c. 60, s. 6 (Update Bill) replaced the statutory language of 290.08, Subd. 20 with a cross-reference to IRC Sec. 108 and 1017.
2008(20)-2	"	" " "
2008(20)-3	"	" " "
2008(20)-4	"	" " "
2009(3)-2	201	Laws 1981, c. 343, s. 7 (Admin. Bill) replaced the applicable statutory language of 290.09, Subd. 3 with a cross-reference to IRC Sec. 264(a)(2) & (3), (b) & (c).
2009(3)-3	201-204	Laws 1981, c. 343, s. 7 (Admin. Bill) replaced the applicable statutory language of 290.09, Subd. 3 with a cross-reference to IRC Sec. 163(b).
2009(5)-3	209-214	Laws 1977, c. 423, art. 1, s. 9 replaced the applicable statutory language of 290.09, Subd. 5 for personal losses with a cross-reference to IRC Sec. 165(c)(3).
2009(5)-6	214	Not needed--adds nothing to the law.
2009(12)-1	265-271	Laws 1981, c. 60, s. 28 (Update Bill) repealed 290.09, Subd. 12.
2009(12)-2	"	" " "
2009(12)-3	"	" " "
2009(12)-4	"	" " "
2009(14)	271-272	290.09, Subd. 14 was repealed by Laws 1978, c. 766, s. 19.
2009(15)	272-273	Not needed. Laws 1981, c. 178, s. 34 (Technical Change Bill) repealed much of 290.09, Subd. 15. As to what remains, the rule adds little or nothing.
2009(18)-1	279-287	Laws 1981, c. 178, s 35 (Technical Change Bill) replaced the statutory language of 290.09, Subd. 18 with a cross-reference to IRC Sec. 174.
2009(18)-2	"	" " "
2009(18)-3	"	" " "
2009(18)-4	"	" " "

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2009(19)	287-289	Laws 1981, c. 60, s. 10 (Update Bill) replaced the statutory language of 290.09, Subd. 19 with cross-references to IRC Sec. 195 & 248.
2009(21)-1	290-297	Laws 1981, c. 178, s. 35 (Technical Change Bill) replaced the statutory language of 290.09, Subd. 21 with a cross-reference to IRC Sec. 175.
2009(21)-2	"	" " " "
2009(21)-3	"	" " " "
2009(21)-4	"	" " " "
2009(21)-5	"	" " " "
2009(21)-6	"	" " " "
2009.5(7)-6	304G-'63 Suppl.	Unnecessary effective date.
2010(8)	308-309	Not needed--adds nothing to 290.10(8).
2012(1)	315-316	Not needed--adds nothing to 290.12, Subd. 1.
2012(3)	318	Not needed--adds nothing to 290.12, Subd. 3.
2013(4)	320	Not needed--adds nothing to 290.13, Subd. 4.
2013.1(2)-1	331-337	Laws 1981, c. 60, s. 13 (Update Bill) replaced the statutory language of 290.131, Subd. 2 with a cross-reference to IRC Sec. 302.
2013.1(2)-2	"	" " " "
2013.1(2)-3	"	" " " "
2013.1(2)-4	"	" " " "
2013.1(3)	337-340	Laws 1981, c. 178, s. 46 (Technical Change Bill) replaced the statutory language of 290.131, Subd. 3 with a cross-reference to IRC Sec. 303-307.
2013.1(4)	340-344	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.131, Subd. 4.
2013.1(5)	344-345	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.131, Subd. 5.

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2013.1(6)-1	346-352	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.131, Subd. 6.
2013.1(6)-2	"	" " "
2013.1(6)-3	"	" " "
2013.1(7)	352-353	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.131, Subd. 7.
2013.2(1)	353-356	Laws 1981, c. 178, s. 47 (Technical Change Bill) replaced the statutory language of 290.132, Subd. 1 with a cross-reference to IRC Sec. 311.
2013.2(2)-1	356-358	Laws 1981, c. 60, s. 14 (Update Bill) replaced the statutory language of 290.132, Subd. 2, except for subparagraphs (e), (f) & (g), with a cross-reference to IRC Sec. 312.
2013.2(2)-2	"	" " "
2013.2(2)-3	"	" " "
2013.2(2)-4	358-359	Laws 1981, c. 60, s. 13 (Update Bill) replaced 290.132, Subd. 2(c) with a cross-reference to IRC Sec. 312.
2013.2(2)-5	359	Not needed--adds nothing to 290.132, Subd. 2(e).
2013.2(2)-10	368-369	Laws 1981, c. 60, s. 13 (Update Bill) replaced 290.132, Subd. 2(i) with a cross-reference to IRC Sec. 312.
2013.2(2)-11	369-370	" " "
2013.2(2)-12	370-371	Laws 1981, c. 60, s. 14 (Update Bill) replaced the statutory language of 290.132, Subd. 2, except for subparagraphs (e), (f) & (g), with a cross-reference to IRC Sec. 312.
2013.3(2)	374	Not needed--adds nothing to 290.133, Subd. 2(a).
2013.3(3)-1	375-380	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.133, Subd. 3. Note: Sec. 48, Technical Change Bill adds a cross-reference to IRC Sec. 318 to Subd. 2 for purposes of Subd. 3.
2013.3(3)-2	"	" " "



<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2013.3(3)-3	"	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.133, Subd. 3. Note: Sec. 48, Technical Change Bill adds a cross-reference to IRC Sec. 318 to Subd. 2 for purposes of Subd. 3.
2013.3(3)-4	"	" " " "
2013.4(1)	380-398	Laws 1981, c. 178, s. 49 (Technical Change Bill) replaced the statutory language of 290.134, Subd. 1 with a cross-reference to IRC Sec. 331 to 334.
2013.4(2)-1	"	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed Subds. 2, 3 and 4.
2013.4(2)-2	"	" " " "
2013.4(2)-3	"	" " " "
2013.4(2)-4	"	" " " "
2013.4(2)-5	"	" " " "
2013.4(2)-6	"	" " " "
2013.4(2)-7	"	" " " "
2013.4(3)-1	"	" " " "
2013.4(3)-2	"	" " " "
2013.4(3)-3	"	" " " "
2013.4(3)-4	"	" " " "
2013.4(3)-5	"	" " " "
2013.4(4)-1	"	" " " "
2013.4(4)-2	"	" " " "
2013.5(1)	398-413	Laws 1981, c. 178, s. 50 (Technical Change Bill) replaced the statutory language of 290.135, Subd. 1 with a cross-reference to IRC Sec. 336 to 346.

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2013.5(2)-1	398-413	Laws 1981, c. 60, s. 15 (Update Bill) replaced the statutory language of Subd. 2 with a cross-reference to IRC Sec. 337.
2013.5(2)-2	"	" " "
2013.5(2)-3	"	" " "
2013.5(2)-4	"	" " "
2013.5(2)-5	"	" " "
2013.5(3)-1	"	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed Subds. 3 and 4.
2013.5(3)-2	"	" " "
2013.5(3)-3	"	" " "
2013.5(3)-4	"	" " "
2013.5(3)-5	"	" " "
2013.5(4)-1	"	" " "
2013.5(4)-2	"	" " "
2013.5(4)-3	"	" " "
2013.6(1)-1	413-439	Laws 1981, c. 60, s. 16 (Update Bill) replaced statutory language of 290.136, Subd. 1 with a cross-reference to IRC Sec. 351 to 361 and 367-368.
2013.6(1)-2	"	" " "
2013.6(1)-3	"	" " "
2013.6(2)	"	Laws 1981, c. 60, s. 27 (Update Bill) repealed Subds. 2, 3, 4, 5, 6, 7 and 9 of 290.136.
2013.6(3)-1	"	" " "
2013.6(3)-2	"	" " "
2013.6(3)-3	"	" " "

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2013.6(3)-4	413-439	Laws 1981, c. 60, s. 27 (Update Bill) repealed Subds. 2, 3, 4, 5, 6, 7 and 9 of 290.136.
2013.6(3)-5	"	" " "
2013.6(4)-1	"	" " "
2013.6(4)-2	"	" " "
2013.6(4)-3	"	" " "
2013.6(4)-4	"	" " "
2013.6(5)-1	"	" " "
2013.6(5)-2	"	" " "
2013.6(6)-1	"	" " "
2013.6(6)-2	"	" " "
2013.6(6)-3	"	" " "
2013.6(6)-4	"	" " "
2013.6(7)	431	Laws 1981, c. 60, s. 28 (Update Bill) repealed 290.136, Subd. 7.
2013.6(8)-1	431-432	Not needed--adds nothing to 290.136, Subd. 8.
2013.6(9)-1	432-439	Laws 1981, c. 60, s. 27 (Update Bill) repealed 290.136, Subd. 9.
2013.6(9)-2	"	" " "
2013.6(9)-3	"	" " "
2013.7(1)-1	439-446	Laws 1981, c. 60, s. 28 (Update Bill) repealed 290.137.
2013.7(1)-2	"	" " "
2013.7(2)	"	" " "
2013.7(3)-1	"	" " "
2013.7(3)-2	"	" " "
2014(7)	459-460	Laws 1981, c. 178, s. 51 (Technical Change Bill) repealed 290.14(7).

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2016(6)	467	Laws 1971, c. 758, s. 3 made substantial changes to 290.16, Subd. 6, making the rule inaccurate and misleading.
2016(7)-1	469-473	Laws 1981, c. 178, s. 54 (Technical Change Bill) replaced the statutory language of 290.16, Subd. 7 with a cross-reference to IRC Sec. 1232.
2016(7)-2	"	" " " "
2016(7)-3	"	" " " "
2016(7)-4	"	" " " "
2016(12)	477-485	Laws 1981, c. 178, s. 57 (Technical Change Bill) replaced the statutory language of Subd. 12 of 290.16 with cross-reference to IRC Sec. 1233.
2016(13)-1	485-487	Laws 1981, c. 178, s. 58 (Technical Change Bill) replaced the statutory language of Subd. 13 of 290.16 with cross-reference to IRC Sec. 1234.
2017(5)	493	Not needed--adds nothing to 290.17, Subd. 2(7).
2018(2)	496	Not needed--adds nothing to 290.01, Subd. 23, as amended by Laws 1981, c. 178, s. 6 (Technical Change Bill).
2021(1)	499-500	290.21, Subd. 2 was repealed in 1980, c. 607, art. 9, s. 2.
2022	505	Numerous law changes have made the rule inaccurate and misleading. Portions that remain valid are unnecessary.
2023(2)-1	507-508	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 2.
2023(2)-2	"	" " " "
2023(2)-3	"	" " " "
2023(5)-1	512-515	Laws 1981, c. 178, s. 69 (Technical Change Bill) replaced the statutory language of 290.23, Subd. 5 with cross-reference to IRC Sec. 642-643.

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2023(5)-2	512-515	Laws 1981, c. 178, s. 69 (Technical Change Bill) replaced the statutory language of 290.23, Subd. 5 with cross-reference to IRC Sec. 642-643.
2023(5)-3	"	" " "
2023(5)-4	"	" " "
2023(5)-5	"	" " "
2023(5)-6	"	" " "
2023(5)-7	"	" " "
2023(5)-8	"	" " "
2023(6)-1	515-518	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 6.
2023(6)-2	"	" " "
2023(6)-3	"	" " "
2023(6)-4	"	" " "
2023(6)-5	"	" " "
2023(7)-1	518-525	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 7.
2023(7)-2	"	" " "
2023(7)-3	"	" " "
2023(7)-4	"	" " "
2023(7)-5	"	" " "
2023(7)-6	"	" " "
2023(7)-7	"	" " "
2023(7)-8	"	" " "
2023(8)-1	525-528	Laws 1981, c. 178, s. 119 (Technical change Bill) repealed 290.23, Subd. 8.
2023(8)-2	"	" " "
2023(8)-3	"	" " "
2023(8)-4	"	" " "

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2023(9)-1	528-534	Laws 1981, c. 178, s. 70 (Technical Change Bill) replaced the statutory language of 290.23, Subd. 9 with a cross-reference to IRC Sec. 652, 662-664.
2023(9)-2	"	" " "
2023(9)-3	"	" " "
2023(9)-4	"	" " "
2023(9)-5	"	" " "
2023(9)-6	"	" " "
2023(9)-7	"	" " "
2023(9)-8	"	" " "
2023(9)-9	"	" " "
2023(10)-1	534-540	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 10.
2023(10)-2	"	" " "
2023(10)-3	"	" " "
2023(10)-4	"	" " "
2023(10)-5	"	" " "
2023(10)-6	"	" " "
2023(10)-7	"	" " "
2023(10)-8	"	" " "
2023(11)-1	541-549	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 11.
2023(11)-2	"	" " "
2023(11)-3	"	" " "
2023(11)-4	"	" " "
2023(11)-5	"	" " "
2023(11)-6	"	" " "
2023(11)-7	"	" " "
2023(11)-8	"	" " "

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2023(12)-1	549-551	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 12.
2023(12)-2	"	" " " "
2023(12)-3	"	" " " "
2023(13)	551	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 13.
2023(14)-1	552-554	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.23, Subd. 14.
2023(14)-2	"	" " " "
2023(14)-3	"	" " " "
2023(14)-4	"	" " " "
2023(14)-5	"	" " " "
2024	554	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.24.
2025(1)-1	554-559	Laws 1981, c. 178, s. 72 (Technical Change Bill) replaced the statutory language of 290.25, Subd. 1 with cross-reference to IRC Sec. 671-679, 681-682.
2025(1)-2	"	" " " "
2025(1)-3	"	" " " "
2025(1)-4	"	" " " "
2025(2)-1	559-561	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 2.
2025(2)-2	"	" " " "
2025(2)-3	"	" " " "
2025(3)-1	561-564	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 3.
2025(3)-2	"	" " " "
2025(3)-3	"	" " " "
2025(3)-4	"	" " " "
2025(4)-1	564-572	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 4.
2025(4)-2	"	" " " "

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2025(4)-3	564-572	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 4.)
2025(4)-4	"	" " "
2025(4)-5	"	" " "
2025(5)	572-573	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.25, Subd. 5.
2027-1	575-576	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.27.
2027-2	"	" " "
2028(1)-1	576-579	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.28, Subd. 1.
2028(1)-2	"	" " "
2028(2)-1	579-580	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.28, Subd. 2.
2028(2)-2	"	" " "
2028(2)-3	"	" " "
2028(2)-4	"	" " "
2031(28)	690	290.31, Subd. 28 was repealed in 1980, c. 419, s. 46.
2036.1(1)	697-698	Not needed--adds nothing to 290.361, Subd. 1.
2037(1)	699-703	Not needed--very outdated--little validity in light of changes made in Laws 1979, c. 303, art. 1, s. 22.
2037(1)(i)	703-'63 Suppl.	" " "
2037(2)	703	Not needed--adds nothing to 290.37, Subds. 2 and 3.
2038(2)	705-706	Not needed--adds little to 290.38, especially in light of new rule on joint returns, 13 MCAR Sec. 1.6002.
2040(4)	709	Not needed--adds little to 290.40, especially in light of new rules on residents and nonresidents, 13 MCAR Sec. 1.6001, 1.6003 and 1.6004.
2042(5)	712	Not needed--adds nothing to 290.42(5).



<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2044	713-714	Not needed--adds nothing to 290.44.
2045(3)	714	Not needed--adds nothing to 290.45, Subd. 3.
2050(2)	718	Not needed--adds nothing to 290.50, Subd. 2.
2050(4)	718-719	Not needed--adds nothing to 290.50, Subd. 4.
2053(3)	724	Not needed--adds nothing to 290.53, Subd. 3.
2053(4)	724	Criminal penalties are provided by statute. The cross-reference in the rule is not needed and outdated.
2061	726	Existing rule simply repeats statutory language of 290.61.
2065(1)	726	290.65, Subd. 1 was repealed by Laws 1977, c. 423, art. 1, s. 15.
2065(6)	731	Outdated and not needed--adds nothing to the current 290.65, Subd. 6.
2065(7)	731	Unneeded effective date.
2092(1)-1	732-743	Laws 1981, c. 343, s. 24 (Admin. Bill) replaced the statutory language of 290.92, Subd. 1 with cross-references to IRC Sec. 3401(a) and (f).
2092(1)-5	746	Laws 1981, c. 343, s. 26 (Admin. Bill) makes paragraph (B) duplication. 290.92, Subd. 1(5) makes paragraph (A) duplication.
2092(7)-3	760 760A-'65 Suppl.	Laws 1981, c. 343, s. 27 (Admin. Bill) and other prior law changes make the rule obsolete and even erroneous. E.g., we no longer have a Form MW-2; due date for W-2 is now Feb. 28, not Jan. 31.
2092(11)	761-'63 Suppl.	Not needed--adds nothing to 290.92, Subd. 11.
2093.1-1	775A-'65 Suppl.	Not needed--adds nothing to 290.931, Subd. 1.
2093.1-2	775A-'65 Suppl.	290.931, Subd. 2 was repealed by Laws 1975, c. 349, s. 31.

<u>Rule</u>	<u>Page</u>	<u>Reason for Repeal</u>
2093.1-4	774B-'65 Suppl.	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.931, Subd. 4.
2093.2-1	775C-'65 Suppl.	Not needed--adds nothing to 290.932, Subd. 1.
2093.2-2	775D-'65 Suppl.	Not needed--adds nothing to 290.932, Subd. 2.
2093.2-3	774C-'65 Suppl.	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.932, Subd. 3.
2093.2-5	775E-'65 Suppl.	290.932, Subd. 5 was repealed by Laws 1980, c. 419, s. 46.
2093.3-3	774G-'65 Suppl.	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.933, Subd. 3.
2093.4-4	774H-'65 Suppl.	Not needed--adds nothing to 290.934, Subd. 4. Also, law was changed by Laws 1981, c. 60, s. 22 (Update Bill) and Laws 1981, c. 343, s. 34 (Admin. Bill).
2093.4-5	"	Inaccurate in light of change made by Laws 1981, c. 343, s. 35 (Admin. Bill).
2093.4-6	"	Laws 1981, c. 178, s. 119 (Technical Change Bill) repealed 290.934, Subd. 6.
2097.1(1)	776-778	Laws 1981, c. 344, s. 4 repealed 290.971.
2097.1(2)	"	" " "
2097.1(3)	"	" " "
2097.2(1)	778-785	Laws 1981, c. 344, s. 4 repealed 290.972.
2097.2(2)	"	" " "
2097.2(3)	"	" " "
2097.2(5)	"	" " "
2097.2(6)	"	" " "