

**RULES
OF
THE DEPARTMENT OF REVENUE**

**CHAPTER 1320-07-05
REPEALED**

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1320-07-05-.01
through
1320-07-05-.05 Repealed

1320-07-05-.01 REPEALED.

Authority: T.C.A. § 67-101. **Administrative History:** Original rule certified June 7, 1994. Repeal and new rule filed August 15, 1979; effective November 27, 1979. Repeal filed July 18, 1984; effective October 14, 1984.

1320-07-05-.02 REPEALED.

Authority: T.C.A. §§ 67-101 and 67-3739. **Administrative History:** Original rule certified June 7, 1974. Repeal and new rule filed August 15, 1979; effective November 27, 1979. Repeal filed July 18, 1984; effective October 14, 1984.

1320-07-05-.03 REPEALED.

Authority: T.C.A. § 67-101. **Administrative History:** Original rule filed August 15, 1979; effective November 27, 1979. Repeal filed July 18, 1984; effective October 14, 1984.

1320-07-05-.04 REPEALED.

Authority: T.C.A. § 67-101. **Administrative History:** Original rule filed August 15, 1979; effective November 27, 1979. Repeal filed July 18, 1984; effective October 14, 1984.

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Authority: T.C.A. §§ 67-101 and 67-1-102. **Administrative History:** Original rule filed August 15, 1979; effective November 27, 1979. Repeal filed October 30, 2025; effective January 28, 2026.