

Voluntary Disclosure Request

Issued under authority of Public Act 221 of 1998.

Legal Name of Entity (Company Name/Person, hereafter referred to as Company)		Federal Employer Identification Number (FEIN) or SSN	
Contact Information			
Representative Name		Representative Title	
Representative Address		Telephone Number	Fax Number
City, State, ZIP Code		E-mail Address	
1. The Company Requests Voluntary Disclosure For The Following Taxes:			
Use Tax			
<input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Exempt <input type="checkbox"/> Already Filing <input type="checkbox"/> Other (explain): _____			
Individual Income Tax (IIT) For Sole Proprietor only.			
<input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Already filing <input type="checkbox"/> Activity of company protected by PL 86-272 <input type="checkbox"/> C-Corp member(s) only <input type="checkbox"/> Other (explain): _____			
Flow-Through Withholding (FTW) For Flow-Through Entities only.			
<input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Already filing <input type="checkbox"/> Activity of company protected by PL 86-272 <input type="checkbox"/> Exempt (explain): _____ <input type="checkbox"/> Other (explain): _____			
<input type="checkbox"/> The company has more than one individual non-resident member with an income tax filing responsibility in Michigan due to the activities of the company, and intends to file composite income tax returns on behalf of the members.			
<input type="checkbox"/> The non-resident member(s) intend(s) to file income tax returns on their own behalf.			
Michigan Business Tax (MBT)			
<input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Exempt (explain): _____ <input type="checkbox"/> Under filing threshold <input type="checkbox"/> Already filing under FEIN _____ <input type="checkbox"/> Other (explain): _____			
Corporate Income Tax (CIT) Beginning 1/1/2012			
<input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Already filing under FEIN _____ <input type="checkbox"/> Activity of company protected by PL 86-272 <input type="checkbox"/> Under filing threshold <input type="checkbox"/> Not a C-Corporation <input type="checkbox"/> Exempt (explain): _____ <input type="checkbox"/> Other (explain): _____			
2. Lookback Information			
For MBT/CIT only indicate if the company qualifies for a 4-year lookback period per MCL 205.30c(15)(a)(ii) or a 3-year lookback period per MCL 205.30c(15)(a)(iii).			
<input type="checkbox"/> 4-year: Standard agreement totaling at least 48 months			
<input type="checkbox"/> 3-year: Tax returns were filed in another state for a tax based on net income that included sales in the numerator of the apportionment formula that now must be included in the numerator of the apportionment formula under the MBT/CIT Act and those sales increased the net tax liability to that state. The returns for the fourth year back were filed in the State of _____ by:			
<input type="checkbox"/> The company <input type="checkbox"/> The member(s) (shareholder(s)/partner(s)/individual(s))			
•Companies that request a 3-year lookback must provide copies of the following information for the fourth year back :			
1) Page one of the federal return			
2) Specific pages from the state return showing Michigan sales were included in the tax determination (include apportionment schedule)			
3) A state-by-state breakdown of apportioned sales if returns were filed in multiple states			
•If the company is a flow-through entity and is not required to file a state return, include copies of page one of the company's federal return and a member's:			
1) Schedule K-1			
2) Page one of the federal return and Schedule E			
3) State return showing member's share of income/loss was included in the tax determination (Send applicable pages only)			
•If the company is a sole proprietor, submit copies of the individual's :			
1) Page one of the federal return and Schedules C and E			
2) State return, showing income/loss was included in the tax determination (Send applicable pages only)			
<input type="checkbox"/> The company is requesting a lookback period less than 48 months due to lack of nexus:			
Date company became subject to Michigan's tax jurisdiction (mm/dd/yyyy) _____			
Date company was no longer subject to Michigan's tax jurisdiction (mm/dd/yyyy) _____			
Explain the change in nexus: _____			

3. Company Information Necessary For Agreements. Complete The Following:

a.) Does the company currently pay Michigan Taxes? Yes No
 If yes, list the tax types: _____

b.) Does the company file on a Calendar or Fiscal Year? (mm/dd) _____

c.) Type of Federal Return filed: US-1120 US-1120S US-1065 US-1040 US-1041

d.) Were there any changes in the company's calendar/fiscal year, FEIN, or organization type during the last five years? Yes No
 If yes, describe: _____

e.) Unitary Groups (Excluding Foreign Operating Entities):

Does one of the businesses in the group own/control, indirectly or directly, more than 50% ownership interest in the other members? Yes No

Does the group have business activities or operations that are integrated with, dependent upon, or contribute to each other? Yes No

Does the group have business activities or operations that result in (check all that apply):
 Functional Integration Centralized Management Economies of Scale

How many companies are within the group? _____

f.) For Limited Liability Companies (LLC) and Owners:

The company is an LLC Yes No

The LLC is taxed at the federal level as a:
 Multi member corporation Partnership Single member corporation The LLC is a single member disregarded entity

List entity type(s) of member(s) _____

Date LLC election as corporation, if applicable, was made (mm/dd/yyyy) _____

Tax period on federal return for year LLC election made (mm/dd/yyyy) Beginning _____ Ending _____

g.) For Subchapter S Corporation Subsidiaries (QSub) or Trusts (QSST) and Owners:

The company is a QSub or QSST Yes No

The company is the owner of a QSub or QSST Yes No

Date QSub or QSST election was made (mm/dd/yyyy) _____

Tax period on federal return for year QSub/QSST election made (mm/dd/yyyy) Beginning _____ Ending _____

4. Requirements. Answer The Following:

The Company or a Member of the Unitary Business Group:

a.) Is a prior-filer for the tax(es) covered by the agreement? Prior filing includes a monthly, quarterly or annual return, an estimated return, or an extension request submitted with payment Yes No

b.) Has been contacted by the Department of Treasury (Department) or its agents regarding the tax(es) disclosed. Contact means any notification of an impending audit, review, Notice of Intent to Assess, assessment, Final Letter of Inquiry, or subpoena from the Department. Previous contact does not mean an initial Letter of Inquiry from Discovery and Tax Enforcement Yes No

c.) Is currently under audit by the Department, or under investigation by the State Police, Attorney General, or local law enforcement agency for the tax(es) disclosed Yes No

d.) Is currently the subject of a civil action or criminal prosecution involving the tax(es) covered in the agreement Yes No

If you mark "Yes" to any of the above statements in Section 4, the company does not qualify for Voluntary Disclosure. Contact an auditor at the telephone number below to discuss the company's alternatives.

5. Authorization For Voluntary Disclosure Process

Printed Name of Officer or Representative	Date
Signature of Officer or Representative	Date

Discovery and Tax Enforcement Division, Telephone 517-636-4120, Fax 517-636-4156

Mail to:

For U.S. Mail (Including Certified/Registered)

Michigan Department of Treasury
 Discovery and Tax Enforcement Division
 PO Box 30140
 Lansing MI 48909

For Courier Delivery Service

Michigan Department of Treasury
 Discovery and Tax Enforcement Division
 7285 Parsons Drive
 Dimondale MI 48821