

**MICHIGAN SBT  
INSURANCE COMPANY  
2002**

# Insurance Company Single Business Tax



## Tax Forms and Instructions

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**For questions or information, contact us at:**

Customer Contact Division  
Single Business Tax Unit  
Michigan Department of Treasury  
Lansing, MI 48922  
517-636-4700

## ***Important News for 2002....***

**Tax Rate Reduction Continues** - The single business tax rate will continue to be reduced by 0.1% annually as long as the Budget Stabilization Fund (BSF) reports an ending balance of more than \$250 million for the previous fiscal year. This reduction is reflected in the effective tax rate used on line 16 of Form 1366. The effective tax rate for 2002 tax year is 1.0735%.

**A Change to Section 35 of the Single Business Tax Act** exempts from the tax that portion of the tax base attributable to a multiple employer welfare arrangement that provides dental benefits only and has obtained a certificate of authority under Chapter 70 of the Insurance Code. The exemption applies to tax years beginning after December 31, 2000.

# Instructions for Form C-8463 Insurance Company Annual Return for SBT and Retaliatory Tax

## General Information

① **Note:** Public Act 115 of 1999 reduces the SBT tax rate by 0.1 percent per year beginning January 1, 1999. The rate reduction will go into effect each year if the State's Budget Stabilization Fund balance for the previous year exceeds \$250 million. The reduction will be reflected in the effective tax rate used on Form 1366, line 16. The effective tax rate for the 2002 tax year is 1.0735%.

*This return is due March 1, 2003.*

## Who Must File

All insurance companies must file this return.

If apportioned or allocated gross receipts are less than \$250,000, then it is not necessary to complete the SBT portion of this return. Foreign or alien insurers whose gross receipts are less than \$250,000 must still complete the retaliatory section of the return on lines 32-46.

All insurers, domestic and foreign, must submit copies of *Schedule T* and the *Michigan Business Page* when filing this return.

## Signing the Return

All returns must be signed and dated by the taxpayer or the taxpayer's authorized agent. If someone else has prepared the return, the preparer must also sign it and give his or her business address and telephone number in the space provided.

## Rounding Figures

Report all amounts in whole dollars. Round amounts of 50 cents or more up. Carry all percentages to six decimal places. Do not round percentages. For example, 24.154256 percent becomes 24.1542 (.241542).

## Filing Estimated Tax Returns

Estimates must be paid in any year that the annual tax liability is expected to be more than \$600. Estimates must equal at least 85 percent of the current year tax liability, or equal the tax liability for the previous year if the tax was less than \$20,000, provided these payments are made in 4 timely equal payments. If they are not, the taxpayer will be charged penalty and interest. Quarterly estimate payments are due on April 30, July 31, October 31 and January 31.

## Computing Penalty and Interest

Returns filed late or without payment are subject to 5 percent penalty per month to a maximum of 50 percent of the tax. Interest is charged at 1 percent above the prime rate from the due date of the return. This applies to annual and estimated returns.

## How to Get Forms

If additional forms are needed, [redacted] Forms are also available on the Michigan Department of Treasury Web site at: [www.michigan.gov/treasury](http://www.michigan.gov/treasury)

## Contacting Treasury

For general questions, call the Customer Contact Division, Single Business Tax Unit, at (517) 636-4700.

## Line-By-Line Instructions

*Lines not listed are explained on the form.*

**Line 2:** Enter the federal employer identification number (FEIN) or the Treasury assigned (TR) number. If the taxpayer doesn't have an account number, one will be assigned. This number must appear on all documents sent to Treasury.

**Line 3:** Check the box to indicate the company's status. Alien insurance companies check "foreign," unless the port of entry is Michigan, in which case the company is considered "domestic" for the filing of this return.

## Adjusted Receipts

**Line 5:** Enter the amount of total company adjusted receipts for the period.

## Gross Receipts Checklist

1. Rental and royalty receipts, unless received from an affiliated insurance company or an insurance agent for the company.
2. Gross direct premiums received.
3. Receipts from administrative services only (ASO) contracts with a person who is not an affiliated insurance company or an affiliated nonprofit corporation.
4. Receipts from a business activity other than the business of insurance.
5. Charges attributable to premiums paid on a deferred or installment basis.
6. Servicing carrier fees received from the Michigan auto insurance placement facility.

## Excluded Receipts

1. Receipts from interest, dividends, or proceeds from the sale of assets.
2. Receipts on the sale of annuities.
3. Receipts on all reinsurance transactions.
4. Any income which is a flow through from a partnership or other entity whose business activities would be taxable under the Single Business Tax Act.

## Apportionment

**Line 6:** Enter Michigan gross direct premiums received excluding annuity considerations and reinsurance assumed.

**Line 7:** Enter total gross direct premiums received everywhere excluding annuity considerations and reinsurance assumed.

## Disability Insurance Exemption

**Line 12:** Subtract \$180,000,000 from the amount entered on line 11. If the result is less than zero, enter zero on line 12.

## Credits

**Line 17:** Enter the amounts paid to the listed facilities or associations from 1/1/2001 to 12/31/2001, the year immediately preceding the 2002 tax year, including special assessments. Net amounts paid and refunds received during the 2001 tax year for the same facility. If refunds received exceed the amount paid in the year for the same facility, enter zero.

**Line 19:** This year's credit percentage is 100%. Carry the amount on line 18 here.

**Line 20:** Enter the amount of Michigan regulatory fees paid in 2002 (under MCL 500.224). Multiply this amount by 50 percent and enter the result on line 20.

**Line 22:** Subtract line 21 from line 16. If line 21 is greater than line 16, enter zero. The credit on line 21 may not be carried forward to another taxable year.

**Line 23, Community Foundation Credit:** To be eligible for this credit, the taxpayer must have donated to a Michigan foundation that has been

certified by the Michigan Department of Treasury. For a complete list of certified foundations, see page 15. Enter the code for the foundation contributed to. The credit will not be received if the proper code is not entered. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 16, or \$5,000.

**Line 25, Homeless Shelter/Food Bank Credit:** A partial credit is allowed when making a cash donation to a qualifying shelter for homeless persons, food kitchen, food bank or other entity whose primary purpose is to provide overnight accommodations, food or meals to indigent persons. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 16 or \$5,000. For more information, request *Revenue Administrative Bulletin 1992-10*.

**Line 27, Public Contribution Credit (Public Colleges and Libraries):** A partial credit is allowed when donating during the taxable year to institutions of higher learning located in Michigan, Michigan public libraries, the Michigan colleges foundation, public broadcasting stations located in Michigan and any nonprofit corporation, fund, foundation, trust or association organized and operated exclusively for the benefit of institutions of higher learning located in Michigan. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 26, or \$5,000.

**Line 29, Nonrefundable Credits:** If claiming an Enterprise Zone Credit, a Michigan Economic Growth Authority (MEGA) Business Activity Credit, a Renaissance Zone Credit, a Michigan Historic Preservation Tax Credit, a Low-Grade Hematite Pellet Credit, or a Brownfield Redevelopment Credit, complete SBT Miscellaneous Credits (Form C-8000MC) using the amount from line 28 of this form on C-8000MC, line 15. Enter the amount from Form C-8000MC, line 75, here. Attach Form C-8000MC to the return.

**Note:** The C-8000MC, SBT Miscellaneous Credits, is historically filed as a schedule with the C-8000, SBT Annual Return. The line references on the C-8000MC will not apply to this return.

## Retaliatory Instructions

**(For foreign and alien insurers only; domestic insurers skip lines 31-46)**

Include with the return a copy of the State of Incorporation tax form on which Michigan premiums were reported.

**Do not mail this return with the Michigan annual financial statement,** and do not send the annual statement filing fee with this return. The taxpayer will be billed separately for the annual statement filing fee by the Michigan Insurance Bureau.

Enter all items that are required of a Michigan insurance company. In some instances, there will be taxes and obligations imposed in other states for which Michigan has no corresponding requirement. Because of the manner of this calculation, completing these items on a Michigan basis may be difficult. Nonetheless, difficulty of calculation does not excuse a foreign insurer from paying to Michigan the same type of obligation a similar Michigan insurer is required to pay in the company's state of domicile.

Do not include the following Michigan assessments, or comparable assessments in the company's state of incorporation, in the retaliatory calculation:

- The Michigan Workers' Compensation Placement Facility.
- The Michigan Basic Property Insurance Association.
- The Catastrophic Claims Association.
- The Michigan Auto Insurance Placement Facility.
- The Michigan Life and Health Insurance Guaranty Association.
- The Property and Casualty Guaranty Association.

California insurers must include Bureau of Fraudulent Claims assessments. New York domiciled companies **must file** and pay a tentative retaliatory tax to Michigan by the annual due date, March 1, 2003. An **amended** return must be filed 30 days after the actual CT33 return is filed with New York. Do not submit a photocopy of the actual CT33 return. We cannot process them and will return them. Transfer the CT33 numbers onto the amended annual return, Form 1366.

**Lines 32 - 47.**

In the Michigan column, enter actual payments made to Michigan. In the State of Incorporation column, enter the payments that would have been payable by a similar Michigan company doing business in the company's home state.

**Line 32:** Enter the tax a Michigan company would pay in the state of incorporation for the company's Michigan business. Attach a copy of the state's tax form on which Michigan premiums were reported.

**Lines 40 - 44:** Attach proof of payment for any items listed in the Michigan column. Itemize any other assessments not listed. Attach a separate list if necessary.

**Line 46:** Subtract line 45, column B from line 45, column A. This amount can't be less than zero. If line 45, column B is a negative number, add column A to the negative number in column B. This will increase the retaliatory amount reported.

## Payments

**Line 49:** Enter the total tax paid with the quarterly tax returns.

**Line 50:** Enter any tentative payment of estimated tax made with a request for more time to file the return.

**Line 51, Refundable Credits.** If claiming a Michigan Economic Growth Authority (MEGA) Employment Tax Credit, a Workers Disability Supplemental Benefit (WDSB) Credit, or an Apprenticeship Credit, see *SBT Miscellaneous Credits* (Form C-8000MC). **Enter the amount from the C-8000MC, line 12, here.** Attach C-8000MC to the return.

**Line 55 and 56, Penalty and Interest.** See "Computing Penalty and Interest" under General Information.

## Mailing instructions

Mail the return to:

With payment:

**Michigan Department of Treasury  
Dept. 77229  
Detroit, MI 48277-0229**

Without payment:

**Michigan Department of Treasury  
P.O. Box 30059  
Lansing, MI 48909**

Make checks payable to "State of Michigan." Write the FEIN on the remittance.

# Instructions for C-8000MC

## Miscellaneous Credits

**Purpose:** To allow eligible taxpayers to claim the Michigan Economic Growth Authority, Workers' Disability Supplemental Benefit, Apprenticeship, Enterprise Zone, Renaissance Zone, Michigan Historic Preservation, Low Grade Hematite and Brownfield credits. Review the descriptions carefully before claiming a credit as there are strict eligibility requirements. Follow the instructions on the form for each credit.

### PART 1: Refundable Credits

**The Michigan Economic Growth Authority (MEGA) Employment Tax Credit** promotes economic growth and jobs in Michigan. Projects must be certified by MEGA. Approved businesses receive a certificate from MEGA each year showing the total amount of tax credit allowed. Attach the *Annual Tax Credit Certificate* to the return to substantiate a claim. The credit will be disallowed if the certificate is not attached. For more information, call the Michigan Economic Development Corporation at 517-373-9808 or visit the MEDC Web site at [medc.michigan.org/miadvantage](http://medc.michigan.org/miadvantage).

**The Workers' Disability Supplemental Benefit (WDSB) Credit** is available to self-insured employers only for the amount authorized by the Department of Consumer and Industry Services during the tax year. The authorization date and the amount of credit are on the credit list (LW06401-Z04) given to taxpayers by the Department of Consumer and Industry Services. Attach a copy of the credit list(s) to the return to substantiate claims. For more information on WDSB credit eligibility, call the Michigan Department of Consumer and Industry Services, Bureau of Workers Disability Compensation, at 517-322-1879 or 1-888-396-5041 or visit the Michigan Department of Consumer and Industry Services Web site at [www.michigan.gov/cis](http://www.michigan.gov/cis)

**The Apprenticeship Credit** encourages businesses to hire and provide training to qualified students. The credit equals 50 percent of the payroll expenses paid for the benefit of an apprentice in a qualified program *plus* 100 percent of the cost of classroom instruction and related expenses. Apprentices must be 16 - 19 years old and enrolled in either high school or a GED program. The maximum credit is \$2,000 annually per apprentice. To substantiate claims, attach a copy of an approved federal *ETA 671* form to the return for each apprentice. For more information, call the U.S. Department of Labor, Bureau of Apprenticeship and Training, at 517-377-1746 or visit Michigan's School-to-Registered Apprenticeship Program and Tax Credit Web site at [www.michigan.gov/mdcd](http://www.michigan.gov/mdcd) and click on Fact Sheets.

### PART 2: Nonrefundable Credits

**The Enterprise Zone Credit** was created to encourage businesses to locate and expand in areas with high unemployment, low income, high property taxes and low property value. A certified business is eligible for a credit equal to the amount of tax liability attributable to business activity in the enterprise zone for 10 years from the date that the business was certified. The only certified enterprise zone eligible for this credit is in Benton Harbor. No new applications are being accepted for this credit. Be sure to enter the street address or the parcel number of the property before beginning the calculation. For more information, request *Revenue Administrative Bulletin 1993-10* or call the Michigan Economic Development Corporation at 517-373-9808.

**The Michigan Economic Growth Authority (MEGA) Business Activity Tax Credit** promotes economic growth and jobs in Michigan. Projects must be certified by MEGA. Each year, approved businesses receive a certificate from MEGA showing the total amount of tax credit allowed. Attach the *Annual Tax Credit Certificate* to the return to substantiate a claim. The credit will be disallowed if the certificate is not attached. If the credit exceeds the tax liability for the year, the difference may be carried forward for the next 10 tax years. For more information, call the Michigan Economic Development Corporation at 517-373-9808 or visit the MEDC Web site at [medc.michigan.org/miadvantage](http://medc.michigan.org/miadvantage).

**The Renaissance Zone Credit** encourages businesses and individuals to move into a designated zone to help revitalize the area. A business located and conducting business activity within a renaissance zone may claim a credit for tax years beginning after December 31, 1996. Be sure to enter the street address or the parcel number of the property before beginning the calculation. Any business activity related to a casino, including operating a parking lot, hotel, motel or retail store, cannot be used to calculate this credit.

A business is not eligible for this credit if, as of December 31 of the prior tax year, it is delinquent in paying a property tax, single business tax or city income tax. Taxpayers will be notified if a claimed credit is disallowed.

For more information on renaissance zones, contact the Michigan Economic Development Corporation at 517-373-9808 or 1-800-94-NO-TAX. Visit the MEDC Web site at [medc.michigan.org/miadvantage](http://medc.michigan.org/miadvantage). For information on the SBT credit, contact the Michigan Department of Treasury, Customer Contact Division, SBT Unit at 517-636-4700.

**The Michigan Historic Preservation Credit** provides tax incentives for homeowners, commercial property owners and businesses to rehabilitate historic resources located in Michigan. For tax years beginning on or after December 31, 1998, a nonrefundable credit is available based upon the qualified expenditures made for rehabilitating an historic resource.

*Michigan Historic Preservation Tax Credit* (Form 3581) must be attached as well as all attachments requested on that form.

Complete and attach *Michigan Historic Preservation Tax Credit Assignment* (Form 3614) if the credit is being assigned.

Questions regarding federal and state certification may be directed to the State Historic Preservation Office at 517-373-1630.

For additional information, visit The State Historic Preservation Office Web site at:

**[www.sos.state.mi.us/history/preserve](http://www.sos.state.mi.us/history/preserve)**

Information about Federal Historic Preservation Tax Incentives is available at: **[www2.cr.nps.gov](http://www2.cr.nps.gov)**

**The Low-Grade Hematite Pellet Credit** provides a credit equal to \$1.00 per long ton of qualified low-grade hematite pellets consumed in an industrial or manufacturing process that is the business activity of the taxpayer. This credit shall be based on low-grade hematite pellets consumed on or after January 1, 2000. If the credit exceeds the tax liability, the difference may be carried forward for the next 5 tax years.

**The Old Brownfield Credit** (MCL 208.38d) was available for tax years that began after December 31, 1996 and before January 1, 2001. The credit carryforwards from credits that were previously approved may still be applied against the current tax liability until the credit is used up or the 10-year limitation has been reached.

**The New Brownfield Credit** (MCL 208.38g) encourages businesses to make investment on eligible Michigan property that was used or is currently used for commercial, industrial, or residential purposes and is either a facility (environmentally contaminated property), functionally obsolete, or blighted. Functionally obsolete or blighted property must be located in a qualified local governmental unit. For the purpose of the SBT credit, the local Brownfield Redevelopment Financing Authority designates eligible property in an approved brownfield plan.

For the credit to be valid, attach the *Certificate of Completion*, issued after completion of the approval process, to the return. If the credit is being assigned, attach documentation verifying that the credit is valid.

If the credit exceeds the tax liability for the year, the difference may be carried forward for the next 10 tax years.

For more information on the approval process for the brownfield credit see the Department of Treasury Web site at **[www.michigan.gov/treasury](http://www.michigan.gov/treasury)**.

Forms are available at the Michigan Department of Treasury Web site above

***Attach this schedule to the return.***





## Certified Community Foundations and Component Funds

A component fund serves donors and nonprofit organizations in a specific geographic area as a restricted fund of a neighboring community foundation. The following are certified for the Community Foundations Credit for 2002.

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| <p>01 Albion Community Foundation<br/>51 Alger Regional Community Foundation<br/>56 Allegan County Community Foundation<br/>63 Anchor Bay Community Foundation<br/>02 Ann Arbor Area Community Foundation<br/>    Ypsilanti Area Community Fund<br/>49 Baraga County Community Foundation<br/>58 Barry Community Foundation<br/>17 Battle Creek Community Foundation<br/>    Athens Area Community Foundation<br/>    Homer Area Community Foundation<br/>    Springfield Community Foundation<br/>03 Bay Area Community Foundation<br/>    Arenac County Fund<br/>04 Berrien Community Foundation<br/>    Coloma Community Fund<br/>    Greater Berrien Springs Community Endowment Fund<br/>    Harbor County Endowment Fund<br/>45 Branch County Community Foundation<br/>36 Cadillac Area Community Foundation<br/>    Missaukee County Community Foundation<br/>64 Canton Community Foundation<br/>06 Capital Region Community Foundation<br/>    Eaton County Community Foundation<br/>66 Central Montcalm Community Foundation<br/>44 Charlevoix County Community Foundation<br/>41 Community Foundation for Delta County<br/>28 Community Foundation for Muskegon County<br/>    Mason County Community Foundation<br/>    Oceana County Community Foundation<br/>29 Community Foundation for Northeast Michigan<br/>    North Central Michigan Community Foundation<br/>    Straits Area Community Foundation<br/>    Iosco County Community Foundation<br/>09 Community Foundation for Southeastern Michigan<br/>    Community Foundation for Livingston County<br/>    Chelsea Community Foundation<br/>10 Community Foundation of Greater Flint<br/>    Clio Area Community Fund<br/>    Fenton Community Fund<br/>    Flushing Area Community Fund<br/>    Grand Blanc Community Fund<br/>    Lapeer County Community Fund<br/>19 Community Foundation of Greater Rochester<br/>11 Community Foundation of Monroe County<br/>    The Bedford Foundation<br/>35 Community Foundation of St. Clair County<br/>20 Community Foundation of the Holland/Zeeland Area<br/>50 Dickinson County Area Community Foundation<br/>    Crystal Falls/Forest Park Area Community Fund<br/>    Norway Affiliate Fund<br/>13 Four County Community Foundation<br/>14 Fremont Area Foundation<br/>    Lake County Community Foundation<br/>    Mecosta County Community Foundation<br/>    Osceola County Community Foundation<br/>15 Grand Haven Area Community Foundation<br/>    Allendale Community Foundation<br/>    Coopersville Area Foundation</p> | <p>16 Grand Rapids Community Foundation<br/>    Ionia County Community Foundation<br/>    Southeast Ottawa Community Foundation<br/>    Sparta Community Foundation<br/>    Wyoming Community Foundation<br/>46 Grand Traverse Regional Community Foundation<br/>48 Gratiot County Community Foundation<br/>18 Greater Frankenmuth Area Community Foundation<br/>37 Greenville Area Community Foundation<br/>    Montcalm Panhandle Community Fund<br/>43 Hillsdale County Community Foundation<br/>60 Huron County Community Foundation<br/>21 Jackson County Community Foundation<br/>22 Kalamazoo Community Foundation<br/>    Covert Township Community Foundation<br/>    South Haven Community Foundation<br/>67 Keweenaw Community Foundation<br/>23 Leelanau Township Community Foundation<br/>62 Lenawee Community Foundation<br/>55 Livonia Community Foundation<br/>25 M &amp; M Area Community Foundation<br/>65 Mackinac Island Community Foundation<br/>24 Manistee County Community Foundation<br/>39 Marquette Community Foundation<br/>    Greater Ishpeming Area Community Foundation<br/>    Negaunee Area Community Foundation<br/>26 Marshall Community Foundation<br/>05 Michigan Gateway Community Foundation<br/>27 Midland Area Community Foundation<br/>    Gladwin County Endowment Fund<br/>42 Mt. Pleasant Area Community Foundation<br/>    Clare County Community Foundation<br/>    Shepard Community Fund<br/>68 Northville Community Foundation<br/>75 Otsego County Community Foundation<br/>47 Petoskey-Harbor Springs Area Community Foundation<br/>30 Saginaw Community Foundation<br/>61 Sanilac County Community Foundation<br/>70 Chippewa County Community Foundation<br/>71 Shelby Community Foundation<br/>31 Shiawassee Community Foundation<br/>57 Southfield Community Foundation<br/>74 Sterling Heights Community Foundation<br/>40 Sturgis Area Community Foundation<br/>    Constantine Area Community Foundation<br/>    White Pigeon Community Foundation<br/>62 Tecumseh Community Fund Foundation<br/>32 Three Rivers Area Community Foundation<br/>72 Troy Community Foundation<br/>73 Tuscola County Community Foundation<br/>54 Upper Peninsula Community Foundation Alliance<br/>    Bois Blanc Island Community Foundation<br/>    Gogebic-Ontonagon Community Foundation<br/>    Les Chenaux Area Community Fund<br/>    St. Ignace Area Community Foundation<br/>    Schoolcraft County Community Foundation<br/>    Taquamenon Falls Area Community Foundation<br/>    Watersmeet Area Community Fund<br/>    West Iron County Area Community Fund</p> |
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## Revenue Administrative Bulletins

For copies of bulletins, visit our Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury)

Number	Title	Number	Title
2002-17	Interest Rate	1994-12	Single Business Tax and Individual Income Tax Treatment of an Election Under Internal Revenue Code Section 338
2002-16	Single Business Tax - Financial Organizations Defined	1994-1	Challenge of Assessment, Decision or Order Limited by Statute
2002-14	Apportionment Sourcing for Financial Organizations	1993-14	Credit or Refund of Overpayment of Taxes or Credits in Excess of Tax Due and Applicable Interest
2001-04	Single Business Tax Foreign Trucking	1993-10	Enterprise Zone Act. Sales and Use Tax Exemptions and Single Business Tax Credit
2001-02	Single Business Tax Base for a Foreign Person	1992-10	Income and Single Business Taxes - Credit for Cash Donations to Eligible Shelters for the Homeless, Food Kitchens and Food Banks
2001-06	List of Certified Community Foundations for Tax Year 2001 Single Business Tax Credit and Income Tax Credit	1992-3	Single Business Tax, Capital Acquisition Deduction
2000-06	Withdrawal of Letter Rulings	1990-35	Single Business Tax Treatment of Terminated Pension Plans
2000-05	Michigan Tax Treatment of Federal Qualified Subchapter S Subsidiary (QSub) Election	1989-54	Single Business Taxation of Real Estate Mortgage Investment Conduits (REMICs)
1999-11	Industrial Restructuring Alternative Sales Factor Apportionment	1989-51	Single Business Tax, Small Business Credit and Statutory Exemption for Part-Year Shareholders/Partners
1999-10	Single Business Tax Foreign Tax Base Retroactivity	1989-49	Single Business Tax, Consolidated or Combined Reporting
1999-9	Effect of Federal Entity Classification Election on Michigan Taxes	1989-48	Single Business Tax, Entities Under Common Control
1998-1	Single Business Tax Nexus Standards	1989-47	Single Business Tax, Agriculture Exemption
1996-4	Credit or Refund of Overpayment of Taxes or Credits in Excess of Tax Due and Applicable Interest	1989-38	Officer Liability
1995-10	Income Tax - Single Business Tax Community Foundation Credit Extended	1987-6	Single Business Tax Estimates
1995-4	Penalty Provisions		

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## Treasury Offices

Forms are available at all Treasury offices listed below. Treasury office staff do not prepare tax returns.

**DETROIT**, 48202-6060  
Cadillac Place, Suite 2-200  
3060 W. Grand Blvd.

**DIMONDALE\***  
7285 Parsons Drive  
(\*NOT a mailing address)

**ESCANABA**, 49829  
State Office Building, Room 7  
305 Ludington St.  
(open 8 - 12 only)

**FLINT**, 48502  
State Office Building, 7th Floor  
125 E. Union St.  
(closed 12 - 1)

**GRAND RAPIDS**, 49503  
State Office Building, 3rd Floor  
350 Ottawa St., NW

**KALAMAZOO**, 49005-0286  
535 S. Burdick St., Ste. 197  
(closed 12 - 1)

**STERLING HEIGHTS**, 48314  
41300 Dequindre, Ste. 200

**TRAVERSE CITY**, 49684  
701 S. Elmwood Ave., Ste. 1  
(open 8 - 12 only)