

Voluntary Disclosure Request

Legal Name of Entity (Company Name/Person, hereafter referred to as Applicant)	Federal Employer Identification Number (FEIN) or SSN
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CONTACT INFORMATION

The representative listed will be the designated contact person and will receive all notices and agreements issued for this request.

Representative Name and Title (required)

Representative Address (required)	City	State	ZIP Code
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Representative Phone Number (required)	Representative Fax Number	Representative E-mail Address
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1. THE APPLICANT REQUESTS VOLUNTARY DISCLOSURE FOR THE FOLLOWING TAXES

If you select "Yes" to any of the following taxes, you must complete and attach Form 1353, Michigan Department of Treasury Nexus Questionnaire.

Sales and Use Tax

Yes If no, indicate reason: Exempt Already Filing Other (explain): _____

If yes, check **all** that apply:

- Title of property transfers *outside* of Michigan (i.e. FOB shipping point)
- Title of property transfers *inside* of Michigan (i.e. FOB destination)
- Consuming or storing non-taxed items in Michigan (i.e. Purchaser's or Consumer's Use Tax)
- Rentals, leases, product applicant affixed to real estate, or other sales/services subject to Use Tax (MCL 205.91 et seq.)
- Other sales/services subject to Sales Tax (MCL 205.51 et seq.)

Individual Income Tax (IIT) For Sole Proprietor, Estate, Trust, S-Corp, Partnership, LP, LLP, LLC, Qsub or QSST, or Individual Shareholder/Partner

Yes If no, indicate reason: Already filing Activity of company protected by PL 86-272
 C-Corp member(s) only Exempt/Other (explain): _____
 Single Member LLC (SMLLC), Disregarded Entity (DE), Qualified Subchapter S Corporation (QSub) or Trust (QSST). (Note: Parent entity or single shareholder must complete separate request.)

If Yes, select **one** of the filing options below:

- Composite IIT (for Flow-Through entity):** The applicant has more than one participating member, for each year of the lookback, with an income tax filing responsibility in Michigan due to the applicant's activities and intends to file composite income tax returns on behalf of the participating members.
- IIT (for members):** The non-resident member(s) intend(s) to file income tax returns on their own behalf. Additional Form 4133(s) will need to be submitted, unless members are already filing.

Corporate Income Tax (CIT) For C Corp, LLC (1120 filer), Insurance Provider, Financial Institution

Yes If no, indicate reason: Already filing under FEIN: _____ Activity of company protected by PL 86-272
 Under filing threshold
 Exempt/Other (explain): _____
 Single Member LLC (SMLLC), Disregarded Entity (DE), Qualified Subchapter S Corporation (QSub) or Trust (QSST), and/or is otherwise not a C-Corporation. (Note: Parent entity or single shareholder must complete separate request.)

If yes, indicate if the applicant 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).

- 4-year:** Standard agreement totaling at least 48 months.
- 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 Part 2 of the Income Tax Act (i.e. Michigan Corporate Income Tax) and those sales increased the net tax liability to that state.

The following must be provided for a 3-year CIT agreement:

- In what other state(s) were the return(s) filed for the fourth year back? _____
- 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

2. APPLICANT INFORMATION NECESSARY FOR AGREEMENTS

- a) Does the applicant currently pay Michigan Taxes? Yes No
 If yes, list the tax types: _____
- b) Applicant currently files year end of: Calendar Year End Fiscal Year End of _____ (mm/dd)
- c) Type of current Federal Return filed: US-1120 US-1120S US-1065 US-1040 Other Form _____
- d) Is the applicant a member of a Unitary Business Group (UBG)? Yes No
- e) Is the applicant a Single Member LLC (SMLLC), Disregarded Entity (DE), or Qualified Subchapter S Corporation (QSub) or Trust (QSST)? Yes No
- f) Were there any changes in the applicant's FEIN, year-end, or organization type within the last five years? Yes No
 If yes, describe: _____
- g) Did the applicant change its federal filing election within the last five years? (If multiple election changes, attach summary of details.) Yes No
- i) What Federal Return was filed *before* election change: US-1120 US-1120S/ US-1065 US-1040
 Other _____
- ii) Date federal filing election change was made: _____
 mm/dd/yyyy
- iii) Tax period on federal return for year filing election was changed: Beginning _____ Ending _____
 mm/dd/yyyy mm/dd/yyyy

3. REQUIREMENTS

The Applicant:

- a) Is incorporated or domiciled in Michigan Yes No
 State of incorporation _____ State of domicile _____
- b) Is a prior-filer for the tax(es) being disclosed (Prior filing includes a monthly, quarterly or annual return for that tax type, or a combined, consolidated, or composite return, whether or not payment was made or tax reported.) Yes No
- c) 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
- d) 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
- e) Is currently the subject of a civil action or criminal prosecution involving the tax(es) being disclosed Yes No

If you mark "Yes" to any of the above statements in Section 3, the applicant does not qualify for Voluntary Disclosure. Contact an auditor at the telephone number below to discuss the applicant's alternatives.

Signature of Officer or Representative	Date
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Printed name of Officer or Representative

Check box to have agreements sent electronically to representative's e-mail listed on page one of this form.

Do not file returns for the tax type(s) requested at this time.

Phone: 517-636-4120

Fax: 517-763-0258

Mail Application Package 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