SUPPLEMENTAL SCHEDULE FOR UNITARY BUSINESS GROUPS
2013 MICHIGAN Business Tax Schedule of Business Activity for Non-Designated Members of a Unitary Business Group Protected Under Public Law 86-272

Issued under authority of Public Act 36 of 2007.

INSTRUCTIONS: This form is to be completed by a **non-designated** member of a Unitary Business Group (UBG) that asserts protection of Public Law 86-272. The non-designated member must forward the completed form to the designated member of the UBG. The designated member must attach the completed form to their *MBT Annual Return* (Form 4567). See Form 4586 for complete instructions on completing this form.

Name of Unitary Business Group Designated Member	Federal Employer Identification Number (FEIN) or TR Number
Name of Unitary Business Group Non-Designated Member Reporting on this Form	Federal Employer Identification Number (FEIN) or TR Number

PART 1: PROTECTED ACTIVITIES (Check all that apply to your business in the current year.)

1. ☐ Soliciting orders for sales by advertising.
2. ☐ Soliciting orders by an employee or representative of the entity so long as the individual does not, for the benefit of the entity, maintain or use any office or other place of business in Michigan other than an “in-home” office.
3. ☐ Carrying samples and promotional materials only for display or distribution without charge or other consideration.
4. ☐ Furnishing and setting up display racks and advising customers on the display of the company’s products without charge or other consideration.
5. ☐ Providing automobiles to sales personnel for their use in conducting protected activities.
6. ☐ Passing orders, inquiries and complaints on to the home office.
7. ☐ Missionary sales activities; i.e., the solicitation of indirect customers for the company’s goods. For example, a manufacturer’s solicitation of retailers to buy the manufacturer’s goods from the manufacturer’s wholesale customers is protected if such solicitation activities are otherwise protected.
8. ☐ Coordinating shipment or delivery without payment or other consideration and providing information relating thereto either prior or subsequent to the placement of an order.
9. ☐ Checking of customers’ inventories, without a charge for re-order (but not for other purposes, such as quality control).
10. ☐ Recruiting, training or evaluating sales personnel, including occasionally using homes, hotels or similar places for meetings with sales personnel.
11. ☐ Mediating customer complaints when the purpose is solely for improving the relationship between the sales personnel and the customer and facilitating requests for orders.
12. ☐ Owning, leasing, using or maintaining (i) personal property for use in the employee’s or representative’s “in-home” office, and/or (ii) an automobile that is solely limited to the conducting of protected activities. For example, the use of personal property such as a cellular telephone, facsimile machine, copier, personal computer and computer software will not subject the out-of-state business to the Business Income Tax so long as the use of these items is limited to the carrying on of protected solicitation.

PART 2: GENERAL INFORMATION (Check all that apply to your business.)

13. ☐ Had a resident or nonresident employee working in Michigan during the tax year.
14. ☐ Had a resident or nonresident representative working in Michigan during the tax year.
15. ☐ Had a resident or nonresident independent contractor working in Michigan during the tax year. (Note: Sales activities by an independent contractor are provided additional protection under PL 86-272 not afforded to an employee or representative of a business.)
16. ☐ Previously filed Michigan tax returns for Sales, Use and Withholding Tax, Michigan Business Tax, or Single Business Tax.
    If checked, complete information below for the most recent return filed:

Tax Type	Tax Year

17. ☐ Had a regional office in Michigan during the tax year. If checked, enter office location below.

PART 3: CERTIFICATION OF BUSINESS ACTIVITY PROTECTION UNDER PUBLIC LAW (PL) 86-272

18. ☐ By checking this box, I certify that I have reviewed the items listed above and certify that, to the best of my knowledge, the business activity of my business is protected under Public Law 86-272. I understand that further review of my business activity within Michigan by the Michigan Department of Treasury may result in a determination that my business is not protected under Public Law 86-272. I have reviewed the list of Unprotected Activities in the instructions for Form 4586 and certify that the business does not conduct unprotected activities.