

Affiliation Schedule - Consolidated or Combined Filing

Issued under authority of P.A. 228 of 1975.

This form must be completed by all affiliated groups of corporations filing a consolidated or combined single business tax return. **Attach this form and a copy of your approved Form C-8007, Request for Consolidated or Combined Filing of Single Business Tax Returns to Form C-8000, Single Business Tax Annual Return.**

Name of Controlling Corporation	
Account Number (FEIN or TR Number)	Authorization Number (from your approved Form C-8007)

IMPORTANT: Read the instructions before completing this form.

	A. <u>Controlling Corp.</u>	B.	C.	D.
Names and Addresses of Affiliated Corporations				
Account Number				

	A. Amount	B. Amount	C. Amount	D. Amount	Consolidated Amounts
Gross Receipts					
U.S. 1120, page 1, line 28					
U.S. 1120, page 1, line 29(a)					
U.S. 1120, page 1, line 29(b)					
U.S. 1120, page 1, line 30					
Michigan Property					
Total Property					
Michigan Wages					
Total Wages					
Michigan Sales					
Total Sales					
Prior Year SBT Loss Carryover					
PAYMENTS					
A. Prior Year Overpayment Credit Forward					
B. Paid with Quarterly Returns					
C. Paid with Extension					

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Confirmation of Continued Qualification for Consolidated or Combined Filing

Status as a consolidated or combined group is contingent from year to year upon continued satisfaction of statutory and administrative criteria (MCL 208.77 and Revenue Administrative Bulletin (RAB) 1989-49). The following questions must be answered, based on data from the year of this return, to support the taxpayer's affirmation that such criteria continue to be satisfied.

- | | YES | NO |
|--|--------------------------|--------------------------|
| 1. Is this an affiliated group as defined in the <i>Single Business Tax Act</i> Section 3(1)?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is each eligible member subject to the same specific apportionment formula?
(from Part 6, Apportionment Section Column of Form C-8007; see also <i>RAB 1989-49</i>)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Does each eligible member have substantial intercorporate transactions with one or more other eligible members?
(from Part 7 of form C-8007; see also <i>RAB 1989-49</i>) If less than 10%, attach explanation..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Do all members share the same tax year end?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does each member have nexus with Michigan?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. A) Is there a larger affiliated group or federal consolidated group of which these corporations are members?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| B) If the answer to 6A is YES, are all members of the larger group included on this return, other than members specifically excluded by <i>RAB 1989-49</i> ? (see exclusion criteria below)..... | <input type="checkbox"/> | <input type="checkbox"/> |

For purposes of Question 6B, reasons for exclusion from the Michigan group are:

- No nexus with Michigan
- Subject to different apportionment method than members of the Michigan group
- Lacks substantial intercompany transactions with members of the Michigan group
- Created or organized under the laws of a foreign country
- Not an incorporated entity (e.g., LLC)

All other members of the larger affiliated group (or federal consolidated group) must be included in the Michigan group.

NOTE: You must re-file Form C-8007 if there is any change in the list of members that qualify to file consolidated or combined.

<p><i>I declare under penalty of perjury that the information on this form is true and correct to the best of my knowledge.</i></p> <p>_____</p> <p style="text-align: center;">Authorized Signature for Controlling Corporation</p>	<p>Print Name and Title</p>	
	<p>Date</p>	<p>Telephone number</p>

Instructions for Form C-8008

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Items not referenced here are explained on the form.

If there are more than four eligible members, complete a second schedule. Number the first schedule "1 of 2" and the second schedule "2 of 2" etc., and insert new identifying letters for the corporations (e.g., E-H on sheet 2). Put consolidated amounts on the first page only.

Account Number: This is either your Federal Employer Identification Number (FEIN) or your Treasury Number (TR).

Authorization Number: An authorization number is assigned by the Department of Treasury to each approved Form C-8007, *Request for Consolidated or Combined Filing of SBT Returns*. The number is written under TREASURY USE ONLY on an approved form.

Gross Receipts: Gross receipts is computed as though the eligible member corporations are one corporation. Receipts from intercompany transactions between eligible members that are deferred in arriving at federal consolidated taxable income as defined below are eliminated. Report consolidated gross receipts on Form C-8000, *Single Business Tax Annual Return*, line 10.

Federal Consolidated Taxable Income: Business income is federal consolidated taxable income as determined under IRS Regulation 1.1502.11, whether or not a consolidated federal income tax return is filed, redetermined as if the only members for federal consolidation were the eligible member corporations for single business tax filing. Report consolidated taxable income on Form C-8000, *Single Business Tax Annual Return*, line 11.

Apportionment: Each member corporation must separately calculate the numerator and denominator of its apportionment factors (payroll, sales and property), then the factors of each corporation are added to arrive at one apportionment factor for the consolidated group. The allocation of sales to arrive at the sales numerator is made as though each corporation is filing a separate return. Intercorporate sales are not included when computing the sales factor for apportionment purposes.

The cost of rentals from intercorporate transactions are excluded from the property factor of the lessee.

Loss Carryover: Business loss deduction is computed as though the eligible member corporations were filing as one corporation. Exception: a business loss carryover from a member's SBT return filed for a separate return year, is limited to that member's allocated or apportioned tax base, net of recapture of capital acquisition deduction, and computed as though the member were filing a separate return. Carry the consolidated business loss deduction to Form C-8000, *Single Business Tax Annual Return*.

Payments: Enter prior year overpayment not refunded and tax paid with quarterly returns or extensions made during the tax year for each member. For the second year of consolidated filing and thereafter, these payments must be made by the controlling corporation.

Confirmation of Continued Qualification for Consolidated or Combined Filing:

Status as a consolidated or combined group is contingent upon continued satisfaction of statutory and administrative criteria (MCL 208.77 and Revenue Administrative Bulletin 1989-49). Questions must be answered based on this year's data to support the group's affirmation that such criteria continue to be satisfied.

NOTE: You must re-file Form C-8007 if there is any change in the list of members that qualify to file consolidated or combined.

You may reproduce this form.

Attach this schedule to your return.