

# 2007 MICHIGAN Single Business Tax Notice of No SBT Return Required

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

<p>▶ 1. This notice is for calendar year 2007 or for the following tax year ending in 2007:</p> <table style="width:100%; margin-top: 10px;"> <tr> <td style="width:50%; text-align: center;">Beginning Date</td> <td style="width:50%; text-align: center;">Ending Date</td> </tr> <tr> <td style="text-align: center;"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">month</td> <td style="width:50%; text-align: center;">year</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;">2007</td> </tr> </table> </td> <td style="text-align: center;"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">month</td> <td style="width:50%; text-align: center;">year</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;">2007</td> </tr> </table> </td> </tr> </table>	Beginning Date	Ending Date	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">month</td> <td style="width:50%; text-align: center;">year</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;">2007</td> </tr> </table>	month	year		2007	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">month</td> <td style="width:50%; text-align: center;">year</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;">2007</td> </tr> </table>	month	year		2007	<p>2. Name (including DBA), Address, City, State, ZIP Code</p>
Beginning Date	Ending Date												
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month	year												
	2007												
month	year												
	2007												
<p>▶ 3. Federal Employer Identification Number (FEIN) or TR Number</p>													

**STOP: Do not file this form if any of the following conditions exist (see instructions):**

- Your apportioned or allocated gross receipts (annualized if a short year) are \$350,000 or more.
- You have made payments for this tax period (see instructions).
- You are reporting a business loss or Investment Tax Credit.
- You have a business loss carry forward from preceding year(s).

4. Enter the gross receipts.  
If less than 12 months of gross receipts are reported, that number must be annualized. See instructions.  
If the business is taxable in another state, use apportioned gross receipts  
and attach Form C-8000H ..... ▶ 4. \_\_\_\_\_
5. Enter the business income for the taxable year ..... ▶ 5. \_\_\_\_\_

**If the amount on line 4 is \$350,000 or more, an annual return must be filed.**

<p><b>TAXPAYER'S DECLARATION</b> <i>I declare under penalty of perjury that this C-8030 form is true and correct to the best of my knowledge.</i></p> <p><input type="checkbox"/> By checking this box, I authorize Treasury to discuss my C-8030 form with my preparer.</p>		<p><b>PREPARER'S DECLARATION</b> <i>I declare under penalty of perjury that this C-8030 form is based on all information of which I have any knowledge.</i></p> <p>Preparer's Signature</p>	
Taxpayer's Signature	Date	Preparer's Name Printed	Date
Taxpayer's Name Printed		Business Address, Phone and Identification Number	
Title			

- Corporations:** Attach copies of U.S. 1120 (pages 1-4), *Schedule D*, Form 851, Form 4562 and Form 4797. If filing as part of a consolidated federal return, attach a proforma or consolidated schedule.
- S Corporations:** Attach copies of U.S. 1120-S (pages 1-4)\*, *Schedule D*, Form 851, Form 4562, Form 4797, Form 8825.
- Individuals:** Attach copies of U.S. 1040 (pages 1-2), *Schedule C, C-EZ, D and E* and Form 4797.
- Fiduciaries:** Attach copies of U.S. 1041 (pages 1-4), *Schedule D* and Form 4797.
- Partnerships:** Attach copies of U.S. 1065 (pages 1-4)\*, *Schedule D*, Form 4797 and Form 8825.
- Limited Liability Companies:** Attach appropriate schedules shown above based on federal return filed.
- \* Do not send copies of K-1s. Treasury will request them if necessary.**

**Attach all applicable schedules and mail to:**  
Michigan Department of Treasury  
P.O. Box 30059  
Lansing, MI 48909

## Instructions for Form C-8030, Notice of No SBT Return Required

**Purpose:** To notify Treasury that your tax situation does not require you to file Form C-8000, *SBT Annual Return*. This notice does not constitute a return, and does not affect the statutory limitation period for refunds or assessments.

If you are registered for SBT and your apportioned or allocated gross receipts are less than \$350,000, you may file this form to notify Treasury that you do not need to file an annual return.

If you are a member of an affiliated group, a controlled group of corporations or an entity under common control, the group must sum its members' apportioned or allocated gross receipts on Form C-8010AGR, *SBT Adjusted Gross Receipts for Control Groups*, line 5, to determine if members of the group need to file. Do not include members whose apportioned or allocated gross receipts are less than \$100,000; these members are not required to file an SBT return and can discontinue their accounts by filing Form 163, *Notice of Change or Discontinuance*, which is available at [www.michigan.gov/businessstax](http://www.michigan.gov/businessstax) (under Register for Michigan Taxes) or by contacting Treasury's Registration Section at (517) 636-4660. Attach Form C-8010AGR if applicable.

**Note:** You must file a complete annual return, Form C-8000 or Form C-8044, instead of this form if any of the following conditions exist:

- Your apportioned or allocated gross receipts are \$350,000 or more.
- You have made payments for this tax period (see below).
- You are reporting a business loss or an Investment Tax Credit (ITC).
- You are using a business loss carry forward from preceding year(s).

**Refunds.** If you need to claim a refund of payments made, you may file Form C-8044 even if you don't meet the qualifying criteria listed for that form. If you are apportioning gross receipts, reporting a business loss or using a business loss carry forward, file Form C-8000 to claim your refund.

### Line-By-Line Instructions

*Lines not listed are explained on the form.*

**Line 1, Taxable Year.** Enter the beginning and ending dates (months) that correspond to the taxable period as reported to the IRS. (Exception: A 2007-2008 fiscal year is required to close on December 31, 2007 for SBT reporting purposes. Enter December as the ending month on line 1.)

**Line 3, Account Number.** Use your federal employer identification number (FEIN) or the Michigan Treasury (TR) number assigned. Be sure the same account number is used on all attached forms.

**Line 4, Gross Receipts.** Use the checklist on page 13 of the SBT instruction booklet as a guide to be sure you have totaled your receipts correctly. Use the worksheet on page 18 of the booklet to determine your gross receipts.

If your tax year is less than 12 months, you must annualize your gross receipts to see if you are eligible to file this form. To annualize, multiply your gross receipts by 12 and divide by the number of months in which you had business activity. Enter this amount on line 4 and write **annualized** above it. See page 6 of the SBT booklet for full annualizing instructions.

**Line 5, Business Income.** Use the worksheet on page 18 of the SBT booklet to determine your business income.

**Reminder:** You must sign and date this form. If someone else has prepared this C-8030 they must also sign and date it.

**Mail this form and all applicable schedules to:**

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