

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL

Wel-Tek International Corporation,
Petitioner,

v

MTT Docket No. 449754

Michigan Department of Treasury,
Respondent.

Tribunal Judge Presiding
Steven H. Lasher

FINAL OPINION AND JUDGMENT

ORDER GRANTING RESPONDENT’S MOTION FOR SUMMARY DISPOSITION

The Tribunal, having given due consideration to the file in the above-captioned case, finds that on October 7, 2013, Administrative Law Judge Thomas A. Halick issued a Proposed Order Granting Respondent’s Motion for Summary Disposition and dismissed the appeal. The Proposed Opinion and Judgment states, in pertinent part, “[t]he parties have 20 days from date of entry of this [Proposed Opinion and Judgment] POJ to notify the Tribunal **in writing and by mail** if they do not agree with the POJ and to state in writing why they do not agree with the POJ (i.e., exceptions).

Neither party has filed exceptions to the Proposed Opinion and Judgment.

The Tribunal has reviewed the case file and finds that the Administrative Law Judge properly considered Respondent’s Motion and the pleadings, affidavits, and other documentary evidence provided. His determination that Petitioner is not entitled to the small business credit is supported by the record and applicable statutory law. As Petitioner paid an officer of the corporation more than the \$115,000 ceiling allotted by the Single Business Tax Act, Petitioner has incorrectly claimed the small business tax credit for the tax years in question. See MCL 208.36. Respondent is therefore entitled to a judgment as a matter of law.

The Tribunal therefore adopts the Proposed Order Granting Respondent’s Motion for Summary Disposition as the Tribunal’s final decision in this case. See MCL 205.726. The Tribunal also incorporates by reference the Findings of Fact and Conclusions of Law contained in the Proposed Order Granting Respondent’s Motion for Summary Disposition in this Final Opinion and Judgment.

As a result:

- a. The taxes, interest, and penalties as levied by Respondent are:

Assessment Number: TO39282

Taxes	Interest ¹	Penalties
\$88,563.00	\$16,423.46	\$15,253

b. The taxes, interest, and penalties as levied by the Tribunal are:

Assessment Number: TP73010

Taxes	Interest ²	Penalties
\$88,563.00		\$15,253

IT IS SO ORDERED.

IT IS FURTHER ORDERED that Respondent shall cause its records to be corrected to reflect the taxes, interest, and penalties as indicated herein within 20 days of entry of this Final Opinion and Judgment.

IT IS FURTHER ORDERED that Respondent shall collect the affected taxes, interest, and penalties or issue a refund as required by this Order within 28 days of entry of this Final Opinion and Judgment.

This Opinion resolves the last pending claim and closes this case.

By: Steven H. Lasher

Entered: March 7, 2014

sn

1. Respondent notes that interest has been calculated in accordance with Public Act 122 of 1941 and was current as of the date of the issuance of the Final Assessment. Pursuant to the act, interest continues to accrue.

2. Interest shall be computed pursuant to 1941 PA 122, as amended.