Discovery and Tax Enforcement Individual Income Tax Questionnaire Issued under authority of Public Act 281 of 1967, as amended. Filing is voluntary. However, without this information Treasury will assume you were a Michigan resident.

INSTRUCTIONS: Complete this form if you believe you were NOT required to file a Michigan Income Tax Return. See page 2 for the definition of a Michigan resident and to add any comments.

| Date | Name | Social Security Number | Phone Number | |
|--|---|---------------------------|------------------------------|--|
| 1a. For what year(s) do you believe you were not required to file a Michigan Income Tax Return? | | | | |
| 1b. Why do you believe you were not required to file a Michigan Income Tax Return? | | | | |
| 2. Did you live in Michigan at any time during the review year(s)? | | | | |
| | lo If Yes, enter dates – From (mm/yy): | To (mm/yy) | : | |
| 3. Did you or your spouse own or rent a home in Michigan during the review year(s)? | | | | |
| ☐ Yes ☐ No | | | | |
| 4. If you lived in another state(s) during the review year(s), enter complete address(es). Include No./Street, City, State and ZIP Code. | | | | |
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| 5. Were you employed in Michigan during the review year(s)? | | | | |
| ☐ Yes ☐ No If Yes, have you been transferred? ☐ Yes ☐ No | | | | |
| 6. Did you file an income tax return with another state during the review year(s)? | | | | |
| ☐ Yes ☐ No If Yes, attach a copy of the return. | | | | |
| 7. Were you in the military service during the review year(s)? | | | | |
| | lo If Yes, enter dates – From (mm/yy): | To (mm/yy |): | |
| If Yes to Question 7, enter military home of record. If Yes to Question 7, enter actual or estimated discharge date. | | | | |
| 8. Did you receive | pension income during the review year(s)? | es, enter pension amount. | f Yes, enter pension source. | |
| ☐ Yes ☐ N | lo | | | |
| 9. Did you receive income from other Michigan sources during the review year(s)? | | | | |
| ☐ Yes ☐ N | If Yes, enter source names. | | | |
| 10. In what state were you Driver License Voter Registration Auto Registration issued the following during the review year(s)? | | | | |
| 11. Do you have a will? | | | | |
| ☐ Yes ☐ N | If Yes, enter where probated. | | | |
| 12. Why did you receive at least one of the following at a Michigan address during the review year(s)? W-2, 1099 or K-1. | | | | |

How do I know if I am a Michigan Resident?

To help you determine if you were/are, indeed a Michigan resident, the following is an excerpt from the Income Tax Rules and Regulations (Rule 206.5).

R 206.5 Residency; determination guidelines. Rule 5.

- (1) A person who is domiciled in this state is a resident of this state. "Domicile" means the fixed, permanent, and principal home to which a person, wherever temporarily located, always intends to return. A person may have several residences or dwelling places but only may have 1 domicile at a particular time. Domicile, once established, is not lost until there is a concurrence of all of the following:
 - (a) The specific intent to abandon the old domicile.
 - (b) The intent to acquire a specific new domicile.
 - (c) Actual physical presence in the new state of domicile. Generally, the domicile of the wife follows that of the husband.
- (2) To overcome the presumption of residency, as stated in subrule (1), a taxpayer shall present detailed factual data to the department. Factors to be considered in determining a taxpayer's residency or domicile include where he keeps his most important possessions, houses his family, votes, maintains club and lodge memberships, buys automobile licenses, maintains a mailing address and banks, operates a business, or sues for divorce. However, no one of these factors is controlling. The failure of a person to pay income taxes in the state to which he claims to have domicile is very significant.
- (3) A person whose residency cannot be determined by the above guidelines shall be deemed a resident of Michigan if he lives within the state for not less than 183 days during the tax year or for more than 1/2 the days during a taxable year of less than 12 months.

| Comments History: | 1954 ACS 95, Eff. Apr. 5, 1978; 1979 AC. |
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| Under penalties of perjury, I declare that I have examined this form and to the best of moreot and complete. | y knowledge and belief it is true, |
| Taxpayer's Signature | Date |
| Spouse's Signature | Date |

Mail completed form to:
Michigan Department of Treasury
Discovery and Tax Enforcement
PO Box 30140
Lansing MI 48909

Contact Information:

Telephone Number: 517-636-4120 Fax Number: 517-763-0258