

Request for Tax Clearance Certificate or Tax Status Letter

Issued under authority of Public Act 122 of 1941, as amended.

REASON FOR THE REQUEST

NOTE: If you are not registered for taxes administered under the Revenue Act, you will not be eligible to receive a Certificate of Clearance or a Tax Status Letter.

Select only one of the following:

- ☐ I need a Tax Status Letter.
NOTE: I understand that I will not receive a Tax Clearance Certificate at this time.
● Complete Part 1 and Part 4 ONLY.
- ☐ I need a Tax Clearance Certificate because I am closing or withdrawing my business from the State of Michigan, and my business is registered with the Michigan Department of Licensing and Regulatory Affairs (LARA).
● Complete Part 1, Part 2, and Part 4 ONLY.
- ☐ I need a Tax Clearance Certificate because I have sold my business or business assets.
● Complete Part 1, Part 3, and Part 4 ONLY.

PART 1: BUSINESS INFORMATION — Required for all requests. Do not include buyer's information.

Business Name		FEIN or TR Number (Do not include SSN or LARA ID)	
Doing Business As (DBA)			
Physical Address (PO Box is not accepted)	City	State	ZIP Code

PART 2: BUSINESS DISSOLUTION OR WITHDRAWAL — To be completed by any business entity registered through LARA and not selling its business or stock in goods.

NOTE: The effective date of discontinuance must reflect the date reported on the *Notice of Change or Discontinuance* (Form 163). If Form 163 has not been submitted, you must submit it electronically through the Michigan Treasury Online portal at mto.treasury.michigan.gov prior to submitting Form 5156.

ID Number Assigned by LARA	Date Registered with Michigan through LARA	Effective Date of Discontinuance from Form 163
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If this business had no tax liability and has not filed tax returns up to the effective date of discontinuance, please provide a detailed explanation in the space below. Refer to instructions for further information.

PART 3: SALE OF BUSINESS OR ASSETS — To be completed by any business (all types) that has sold all or part of the business prior to submitting this application.**IMPORTANT:** This is a request by any business entity that has sold a business or its stock of goods.

Date of sale of business or business assets to another entity.....

Is money being held in escrow pending receipt of a tax clearance?

☐ Yes☐ No

If yes, how much is held in escrow?

Will you continue business activity after clearance under this FEIN or TR number?

☐ Yes☐ No

If no, submit a *Notice of Change or Discontinuance* (Form 163) electronically through the Michigan Treasury Online portal at mto.treasury.michigan.gov.

PURCHASER INFORMATION

Purchaser Business Name

Purchaser FEIN

Purchaser Address

City

State

ZIP Code

PART 4: CERTIFICATION AND AUTHORIZATION FOR DISCLOSURE OF INFORMATION

I declare under penalty of perjury that I am the owner, officer, or member of the business for which tax clearance is requested and that the information entered is true.

Name (Print or Type)

Title

Signature

Date

Telephone Number

Address

City

State

ZIP Code

AUTHORIZATION FOR DISCLOSURE OF TAX CLEARANCE INFORMATION (This is not a required section)

Use this section to designate a third party to receive all tax clearance information for the business listed in Part 1.

The above signed authorizes the Michigan Department of Treasury, Tax Clearance Section, to release any and all tax information and outstanding balances due for the purpose of tax clearance to the individual(s) listed below. This authorization is not a power of attorney but allows Treasury to disclose tax clearance information and is only valid for the current request.

Name

Telephone Number

Address

City

State

ZIP Code

Instructions for Form 5156, Request for Tax Clearance

Refer to MCL 205.27 for more information.

Part 1: General Information – ALL FIELDS IN THIS SECTION MUST BE COMPLETED

NOTE: If you are selling a business but the sale has not occurred, the Michigan Department of Treasury (Treasury) will provide known or estimated tax liability for the purpose of establishing a tax escrow. Once the sale is complete, submit a new request completing Part 1, Part 3 and Part 4 to resolve ownership of the escrowed funds.

Current Business Name: Enter the legal business name. If the business is a sole proprietorship, enter the owner's name here, with the last name first.

Federal Employer Identification Number (FEIN) or Treasury Issued Account Number (TR): Enter the business' IRS-issued FEIN or Treasury-issued TR number.

Doing Business As: Enter the trade name, assumed name, or doing business as name.

Business Street Address/City/State/ZIP Code: Enter the physical business address. (A PO Box is not acceptable in this field.)

NOTE: If your address or business name has changed, submit a *Notice of Change or Discontinuance* (Form 163) electronically through the Michigan Treasury Online portal at mto.treasury.michigan.gov with this request.

Part 2: Business Dissolution or Withdrawal

Complete this section if registered with LARA and you are dissolving a domestic (Michigan) business or limited liability company, or if you have a foreign business (incorporated outside Michigan) or foreign limited liability company that is withdrawing from Michigan.

Identification Number: Enter the business' LARA-assigned Identification Number. This number can be located on the annual statements filed with LARA or online at www.michigan.gov/lara.

Date Registered with Michigan through LARA: For additional information, go to LARA's website: www.michigan.gov/lara.

Effective Date of Discontinuance: Enter the date your business ceased operations in Michigan. This date should reflect the date entered on Form 163. If you have failed to complete and submit Form 163 to the Registration Unit, you must complete Form 163 electronically through the Michigan Treasury Online portal at mto.treasury.michigan.gov before filing Form 5156.

If the business had no tax liability or was not required to register with Treasury, provide a detailed explanation. In rare cases, a business may not have had any tax liability or may not have registered for taxes with the State of Michigan or are part of Unitary Business Group. If your business falls into

this category, use the space provided to explain why no taxes were due and registration was not required. Include dates of operation and the nature of the business. Include attachments with your application to substantiate your position if needed.

Part 3: Sale of Business or Assets has Occurred

Complete this section if your business or any of the assets have been sold.

NOTE: You must continue to file all returns by their due date until you elect to file a dissolution or withdrawal. A Tax Clearance Certificate for Sale of Business and/or Business Assets is required when a bulk sale or transfer is made under the Uniform Commercial Code. A Tax Clearance Certificate for Sale of Business and/or Business Assets is granted after Treasury determines that all Sales, Use, Income Withholding, Cigarette, Motor Fuel, Single Business, Michigan Business, and Corporate Income taxes have been paid for the period of operation. When a Tax Clearance Certificate for Sale of Business and/or Business Assets is issued, money held in escrow is released and the purchaser is relieved of successor liability. The seller must maintain all books and records of the business for the appropriate period of limitations. The seller remains liable for all taxes due to the operation of the business.

Date of Sale of Business or Business Assets to Another Entity. Enter the date all or part of the business was sold.

Is money being held in escrow pending receipt of a Tax Clearance Certificate? If money is being held in escrow from the sale, check (with an "X") yes and enter the amount being held.

Are you continuing business activity after clearance under this FEIN or TR number? If you plan to continue to operate your business within the State of Michigan, check (with an "X") yes in the appropriate box. If you do not plan to continue operating, check (with an "X") no, and submit Form 163 electronically through the Michigan Treasury Online portal at mto.treasury.michigan.gov.

Business Name, Street Address, and FEIN of Purchaser. Enter purchaser's legal name, address, and FEIN.

Part 4: Certification and Authorization for Disclosure of Tax Clearance Information

NOTE: All fields directly under the Certification must be completed. If authorizing the disclosure of information, all fields in that section must be completed as well.

This section must be completed for all requests. All requests must be signed by an owner, officer, or member of the business. By completing the Certification, you are declaring under penalty of perjury that all information entered is true.

Complete this section with your printed name, title, signature, daytime phone number, contact address, and the date in which the application was completed.

Authorization for Disclosure of Tax Clearance

This authorization is not a power of attorney but allows Treasury to disclose tax clearance information and is only valid for the current request. If resubmission of this application is necessary for any reason, a new Form 5156 must be completed and signed.

Submitting Form 5156

Complete and mail this form to:

Michigan Department of Treasury
Tax Clearance Section
PO Box 30778
Lansing, MI 48909

For additional information, call 517-636-5260, Monday through Friday (excluding holidays), from 8 a.m. to 4:30 p.m.