Michigan Department of Treasury
C-8007 (Rev. 12-06)

Reset Form

C-8007

Request for Consolidated or Combined Filing of Single Business Tax Returns

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

PART 1

Name of Controlling Corporation	Federal Employer ID Number (FEIN) or TR Number
Address (No., Street, City, State, ZIP Code)	

PART 2

	YES	NO
1. Is this an affiliated group as defined in the *Single Business Tax Act* Section 3(1)?	☐	☐
2. Other than excluded members as defined in *Revenue Administrative Bulletin (RAB) 1989-49*, and listed in Part 8 below, are all members of the affiliated group included in this request?	☐	☐
3. Is each eligible member subject to the same specific apportionment formula? (from Part 6, Apportionment Section column; see also *RAB 1989-49*)	☐	☐
4. Does each eligible member have substantial intercorporate transactions with one or more other eligible members? (from Part 7, see also *RAB 1989-49)* If less than 10%, attach explanation	☐	☐
5. Do all members share the same tax year end?	☐	☐
6. Does each member have nexus with Michigan and an SBT registration filed? (Form 518 or online equivalent)	☐	☐

If the answer to any question in Part 2 is NO, the group does not qualify for SBT consolidated or combined filing.

PART 3

1. Is this request to change membership of a currently approved SBT consolidated or combined Group	☐	☐
2. **If YES:** A) Enter current group authorization number: _____ B) Attach explanation of change, with reasons (member addition, member deletion, request to deconsolidate, other)		
3. Are the taxpayers included on a consolidated federal income tax return?	☐	☐

4. **If YES**, attach a copy of federal Form 851.

5. A) What month does their fiscal year end? _____ B) First tax year under this request: FYE _____

PART 4 - List all eligible members (See RAB 1989-49; use additional sheets if needed)

	A. Controlling Corp.	B.	C.	D.	E.
Names and Addresses of Affiliated Corporations					
Account Number					

PART 5 - State your reasons for consolidated or combined filing. (Attach a separate sheet if necessary.)

PART 6 - Description of business activity and method of apportionment

Member's Letter	Michigan Business Activity	Nature of Intercorporate Transactions	Apportionment Section *
A.			
B.			
C.			
D.			
E.			

* Section **45a** = Standard 3-factor; **§57** = Transportation except oil/gas pipeline; **§58** = Oil/gas pipeline; **§62** = Insurance; **§65** = Financial organization
For members that do not apportion, list apportionment section that would apply if they operated on a multi-state basis.

PART 7 - Schedule of intercorporate transactions (in the year for which this request is made)

Sales to Eligible Members

A. Corp. A - Total Sales $

	Sales to Members	% of Sales			Sales to Members
A	XXXXXXXXXXXX	XXXXX %	C	%	
B		%	D	%	
			E	%	

B. Corp. B - Total Sales $

	Sales to Members	% of Sales			Sales to Members
A		%	C	%	
B	XXXXXXXXXXXX	XXXXX %	D	%	
			E	%	

C. Corp. C - Total Sales $

	Sales to Members	% of Sales			Sales to Members
A		%	C	XXXXX %	XXXXXXXXXXXX
B		%	D	%	
			E	%	

D. Corp. D - Total Sales $

	Sales to Members	% of Sales			Sales to Members
A		%	C	%	
B		%	D	XXXXX %	XXXXXXXXXXXX
			E	%	

E. Corp. E - Total Sales $

	Sales to Members	% of Sales			Sales to Members
A		%	C	%	
B		%	D	%	
			E	XXXXX %	XXXXXXXXXXXX

Purchases from Eligible Members

Corp. A - Cost of Operations $

	Purchases from Members	% of Operations			Purchases from Members
A	XXXXXXXXXXXX	XXXXX %	C	%	
B		%	D	%	
			E	%	

Corp. B - Cost of Operations $

	Purchases from Members	% of Operations			Purchases from Members
A		%	C	%	
B	XXXXXXXXXXXX	XXXXX %	D	%	
			E	%	

Corp. C - Cost of Operations $

	Purchases from Members	% of Operations			Purchases from Members
A		%	C	XXXXX %	XXXXXXXXXXXX
B		%	D	%	
			E	%	

Corp. D - Cost of Operations $

	Purchases from Members	% of Operations			Purchases from Members
A		%	C	%	
B		%	D	XXXXX %	XXXXXXXXXXXX
			E	%	

Corp. E - Cost of Operations $

	Purchases from Members	% of Operations			Purchases from Members
A		%	C	%	
B		%	D	%	
			E	XXXXX %	XXXXXXXXXXXX

PART 8 - List of affiliated group members that are excluded from the proposed Michigan group

If Michigan group members are part of a federal consolidated group, include a copy of Form 851 and use that form as a basis for this list.

KEY FOR EXCLUSIONS

NEX No nexus with Michigan
APP Subject to different apportionment method than members of the proposed Michigan group
ICT Lacks substantial intercorporate transaction with members of the proposed Michigan group
FOR Created or organized under the laws of a foreign country
NIC Not an incorporated entity (e.g., LLC)

Number from 851	Name of Entity	FEIN	Reason for Exclusion

I declare under penalty of perjury that the information on this form is true and correct to the best of my knowledge.	Print Name and Title	
Authorized Signature for Controlling Corporation	Date	Telephone number

MAIL TO: Michigan Department of Treasury, Technical Services Division, PO Box 30698, Lansing, MI 48909-8198

Treasury Use Only

This request for consolidated or combined filing is:

☐ **APPROVED**, under Authorization Number _____, subject to the following conditions:

A. You agree to submit a new request if there is any change in the affiliated group.
B. You agree to get approval from the Michigan Department of Treasury for separate filing.
C. The controlling corporation will make estimated payments on behalf of the group.
D. See attached statement of additional conditions (if applicable).

☐ **DENIED**, for reasons described in the cover letter.

Signature of Michigan Department of Treasury Official _____ Date _____

Instructions for C-8007,
Request for Consolidated or Combined Filing of Single Business Tax Returns

For complete information, see Revenue Administrative Bulletin 1989-49 at **www.michigan.gov/bustax**.

Sections not referenced here are explained on the form.

Purpose: To request consolidated or combined filing for affiliated corporate groups as provided under the Single Business Tax Act, Section 77. This request must be filed before the date set for filing or the extended due date of the annual return of the parent corporation of the proposed group for the taxable year for which the taxpayer is requesting consolidated filing.

An **affiliated group** is two or more corporations, one of which owns or controls, directly or indirectly, 80% or more of the outstanding capital stock with voting rights of the other corporation or corporations.

This form must be filed whenever there are changes to the approved group, including:

- Adding or deleting a member
- Significant changes in the type of or amount of transactions between eligible members; **or**
- Other changes that affect the qualification as a consolidated group.

If this request is for approval of a change in the controlling corporation, give the previous controlling corporation's account number and the SBT authorization number.

PART 2

Line 1: An affiliated group is defined in the SBT Act, Section 3(1), as "2 or more United States corporations, 1 of which owns or controls, directly or indirectly, 80% or more of the capital stock with voting rights of the other United States corporation or United States corporations. …"

Line 2: All members of the affiliated group must be included except those that do not qualify.

Line 3: For members that operate only in Michigan, answer this question with the apportionment rule that would apply if they operated multi-state.

PART 4

If there are more than five eligible members, complete a second request form. Number the first form "1 of 2" and the second "2 of 2," etc., and insert new identifying letters for the corporations (*e.g.*, F-J on sheet 2).

PART 5

List reasons for requesting consolidated or combined filing of Form C-8000, *Single Business Tax Annual Return*. Give pertinent information to support the request for this method of filing.

PART 6

Enter a brief description of the Michigan business activity and the intercorporate transactions for each eligible member (*e.g.*, sales of lumber, rental of equipment, etc.). Enter in the last column the Single Business Tax Act section number to be used in apportioning tax base, or that would be if activity was multi-state: 45a – three factor, 57 & 58 – transportation, 62 – insurer, 65 – financial organization.

PART 7

Complete this section using information from the taxable year for which consolidated filing is being requested. Intercompany sales and purchases are defined in the Single Business Tax Act Section 77(b) (MCL 208.77(b)). Enter each member's total sales and the sales to each eligible member. Divide the sales to each member by the total sales and enter the percent in the appropriate column. Enter the cost of operations for the member. Cost of operations is the cost of goods sold plus other ordinary business deductions, but does not include costs relating to functions of control, ownership and financing. Enter the purchases from each eligible member and divide the purchases from each member by the cost of operations and enter the percent in the appropriate column.

> **Note:** The sum of the percentages must be at least 10% for each eligible member. A member may not combine its sale percentage and its purchase percentage to satisfy this 10 percent test. If intercorporate transactions are less than 10 percent you must demonstrate that they are of a substantial nature. If not, the affiliated group does not qualify.

PART 8

All members of the affiliated group that qualify for consolidated or combined SBT filing must be included in this request. Use Part 8 to identify each affiliated group member that is not included in this request, and explain why it is not included.

EXAMPLE:

Sales to Eligible Members

A. Corp. A - Total Sales $ 5,000,000

	Sales to Members	% of Sales			Sales to Members
A	XXXXXXXXXXXX	XXXXX %	C	%	
B	900,000	18 %	D	%	
			E	%	

B. Corp. B - Total Sales $ 3,500,000

	Sales to Members	% of Sales			Sales to Members
A	- 0 -	%	C	%	
B	XXXXXXXXXXXX	XXXXX %	D	%	
			E	%	

Purchases from Eligible Members

Corp. A - Cost of Operations $ 4,750,000

	Purchases from Members	% of Operations			Purchases from Members
A	XXXXXXXXXXXX	XXXXX %	C	%	
B	- 0 -	%	D	%	
			E	%	

Corp. B - Cost of Operations $ 3,200,000

	Purchases from Members	% of Operations			Purchases from Members
A	900,000	28.125 %	C	%	
B	XXXXXXXXXXXX	XXXXX %	D	%	
			E	%	

Corporation A qualifies as an eligible selling member because sales to Corporation B are at least 10% of Corporation A's sales.
Corporation B qualifies as an eligible purchasing member because at least 10% of its cost of operations are purchases from Corporation A.