



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

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GOVERNOR

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STATE TREASURER

DATE: April 27, 2015
TO: Members of the State Tax Commission
FROM: Kelli Sobel, Executive Director
SUBJECT: Photo Processing Equipment

As you are aware, Walgreens filed a number of appeals with the Michigan Tax Tribunal regarding which personal property table to use for photo processing equipment. Because of the age of the personal property tables and advancements in technology, staff agreed to study the equipment to determine the proper table. After a detailed study, staff is recommending the following:

Equipment	Table
HPCompaq DC 6000	F
HPCompaq DC 7700	F
HPCompaq DC 7800	F
HP 9300	F
Fuji/Aladdin	F
Fuji Frontier	F
NexLab Lite	F
Noritsu 3501	F
Noritsu 3501 w/QSF T15	D
Fuji 6270	F
Epson 7890	F

These recommendations are based upon a determination that most of this equipment simply prints photos. The distinction with the Noritsu 3501 w/QSF T15 is that it processes film. Any photo processing equipment that also processes film should be reported in Table D.

Staff recommends the Commission notify assessing officers that based upon our review we believe this information could be used to settle any outstanding cases with Walgreens for all years at issue.