Michigan Department of TREASURY UPDATE

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In this issue:

Treasury Nails Together Letter Rulings About Sales & Use Tax in the Construction Industry

Treasury has issued several letter rulings over the past several years (LR 2014-1, LR 2017-3, and LR 2019-4) that provide sales and use tax guidance for contractors, manufacturer/contractors, and retailers that hire contractors to install the property they sell to their retail customers. This article summarizes these letter rulings and highlights key aspects (or "takeaways") of each letter ruling and how they relate to (or differ from) each other. References to "install" or "installation" in this article mean the affixation of tangible personal property to real estate located in Michigan.

LR 2014-1 primarily involves a seller making retail sales of products and their installation to its customer and hiring a contractor to perform the installation. This letter ruling answers whether the seller must remit sales tax on the sales price (charged to the customer) or whether the contractor must remit use tax on the taxable tangible personal property it consumes in performing its installation service on the seller's behalf. Treasury concluded that the seller must remit sales tax on the retail sale of the product to the customer (absent a valid exemption claim) even though the seller subcontracts with a contractor for installation. Treasury further concluded that the contractor requesting that the seller not collect sales tax on a taxable sale because the contractor intends to remit use tax is not a valid basis for exemption. If the seller collects the sales tax on the sale as required, the contractor is relieved of use tax liability for consuming the materials during installation where it demonstrates that the seller collected sales tax on the retail sale.

The letter ruling also addresses the case where the contractor obtains from a third party the materials for its installation contracts with the seller. In that case, the vendor of those materials must remit the sales tax (likely charged to the contractor absent a valid exemption claim), with that property exempt from use tax upon installation by the contractor.

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Recently Issued Guidance from Treasury

Rules

Taxation of Adult-Use (Recreational) Marihuana Rules R 205.150 – 205.151 Specific Sales and Use Tax Rule R 205.141 (Published February 6, 2020)

Revenue Administrative Bulletins

RAB 2019-19 – Sales Tax Refund Procedures for Dealers and Manufacturers of Motor Vehicles Including Refunds for Motor Vehicles Returned After the Sale or Returned Under the "Lemon Law" (Replaces RAB 1995-9)(November 25, 2019)

RAB 2019-21 – Overview of the Revenue Act Provisions Governing the Collection of Assessments (Replaces RAB 1993-15) (December 11, 2019)

RAB 2019-22 – Corporate Income Tax – Financial Institution Franchise Tax (December 23, 2019)

RAB 2019-23 – Allowable Marketing Cost Deductions to Severance Tax on Natural Gas (Replaces RAB 1989-19, 1989-20, 1992-5 and 1992-9) (December 23, 2019)

Notices

- Notice Regarding Treatment of Kombucha Products Under Michigan's Bottle Deposit Law
- Notice Regarding 2019 PAs 143-146 Marketplace Facilitators and Economic Nexus (December 23, 2019)
- Notice: Income Tax Guidance on Global Intangible Low-Taxed Income (GILTI) For Corporations, Individuals, Trusts and Estates

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KEY TAKEAWAY: Absent a valid exemption, a seller making retail sales of tangible personal property is required to remit sales tax on those sales regardless whether a contractor will install the property. If sales tax is collected on the retail sale of that property, the contractor will not have a use tax liability for its consumption of the property in performing its installation service.

LR 2017-3 addresses an arrangement under which a manufacturer/contractor (Taxpayer) fabricates and installs custom countertops for a retailer's customers. Under this arrangement: (i) the retailer offers the contractor's countertops for sale at its store; (ii) the contractor arranges for and conducts in-home visits for the retailer's customers and prepares quotes for the countertops; (iii) if the customer accepts the quotes, the customer signs the retailer's purchase order form; (iv) the customer makes a prepayment to the retailer for the countertops; (v) the contractor fabricates the countertops per the quotes; and (vi) the retailer pays the contractor for the countertops upon installation. This letter ruling answers whether the tangible personal property used and consumed in the fabrication of the countertops sold to the retailer is exempt from sales and use tax. Treasury concluded that the Taxpayer's purchase of property used to fabricate the countertops to be sold at retail qualifies for the industrial processing exemption. Treasury also concluded that the Taxpayer's sale of countertops to the retailer on a resale exemption claim is not subject to sales or use tax. Treasury further concluded that the retailer must pay sales tax on the sales price of the countertop, owned by the retailer, to its customer, since it is a retail sale by the retailer to its customer.

KEY TAKEAWAY: While LR 2014-1 involves the retailer as Taxpayer, LR 2017-3 involves the manufacturer/contractor as Taxpayer. Because the Taxpayer is fabricating countertops which will be sold at retail, Taxpayer may claim the industrial processing exemption for the equipment and other tangible personal property it uses to fabricate the countertops. Likewise, because the Taxpayer will sell the countertops it fabricates to the retailer, it may claim a resale exemption. As with LR 2014-1, Treasury concludes that the retail sale of the countertops to the customer is subject to sales tax.

LR 2019-4 deals with a manufacturer/contractor (Taxpayer) that fabricates and currently installs countertops, based on orders placed with the retailer by its customers and under the terms of contracts Taxpayer has with the retailer. The Taxpayer, however, proposes a new approach under which it will subcontract with third-party contractors to install the countertop. Taxpayer's arrangement generally involves: (i) customers placing orders with the retailer for the installation of the custom-made countertops in Michigan; (ii) the retailer issuing purchase orders to Taxpayer detailing the countertops to be made and the installation; (iii) the Taxpayer issuing purchase orders to its

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subcontractors for installation under which the Taxpayer pays the subcontractors a flat fee for installation (per square foot), "tearouts" (per square foot), and for miscellaneous services at specific rates (rather than time and materials); and (iv) upon successful installation and the retailer's receipt of a signed approval from the customer, the retailer pays Taxpayer for the countertops and installation under the purchase orders. A key aspect of Taxpayer's contracts with the retailer is that title to the countertops passes from Taxpayer to the retailer's customers only upon installation and **not** when the customer places the order with the retailer.

In this letter ruling, Treasury addresses whether Michigan sales or use tax is due on the materials Taxpayer uses to fabricate the countertops and whether Taxpayer is eligible to claim the industrial processing exemption. Treasury concluded that various taxable and non-taxable transactions or events stem from this arrangement. For example, the sales to Taxpayer of the materials used to manufacture the countertops are taxable as is the consumption of the countertops during installation, to the extent sales tax was not paid to the retailer when the materials were sold to the Taxpayer. On the other hand, the customer's placement of the orders with the retailer, the retailer's issuance of the purchase orders to Taxpayer, the subcontractors services on behalf of the Taxpayer, and the retailer's payments to Taxpayer under the purchase orders are not taxable transactions or events for sales or use tax purposes.

KEY TAKEAWAY: While LR 2014-1 involves the retailer as Taxpayer, LR 2019-4 involves a manufacturer/contractor, as in LR 2017-3. But unlike LR 2017-3, the Taxpayer is **not** fabricating countertops that will be sold at retail because the contract between Taxpayer and the retailer establishes that title to the countertops passes from Taxpayer to the retailer's customer only upon installation and not when the customer places the order with the retailer. As a result, the "retailers" are acting as general contractors in this arrangement and Taxpayer as a subcontractor to the retailer for the installation. As such, Taxpayer is the consumer of the countertops for use tax purposes and cannot claim the industrial processing exemption for its fabrication equipment and materials because there is no retail sale of the countertops.

Additional Information

For more information regarding the application of the sales and use tax to the construction industry, and when tangible personal property is considered affixed to real estate, please see the Letter Rulings 2014-1, 2017-3, and 2019-4 and Revenue Administrative Bulletins 2016-4, 2016-24, and 2019-15.

Letter Rulings

LR 2019-3 Application of Sales and Use Tax to Information Management Services and Related Transactions. (December 9, 2019)

LR 2019-4 Sales and Use Tax Liability of Countertop Manufacturer that Subcontracts Out the Installation of the Countertops. (December 17, 2019)

Revenue Administrative Bulletins (RAB) and Letter Rulings can be found on the website at Michigan.gov/Treasury under the Reports and Legal Resources tab.

Archives of Treasury Update can be found on the website at Michigan.gov/Treasury under the Reports and Legal Resources tab.

Statement of Acquiescence/Non-Acquiescence Regarding Certain Court Decisions

In each issue of the quarterly Treasury Update, Treasury will publish a list of final (unappealed), non-binding, adverse decisions issued by the Court of Appeals, the Court of Claims and the Michigan Tax Tribunal, and state its acquiescence or non-acquiescence with respect to each. "Acquiescence" means that Treasury accepts the holding of the court in that case and will follow it in similar cases with the same controlling facts. However, "acquiescence" does not necessarily indicate Treasury's approval of the reasoning used by the court in that decision. "Non-acquiescence" means that Treasury disagrees with the holding of the court and will not follow the decision in similar matters involving other taxpayers.

ACQUIESCENCE:
No cases this quarter

NON-ACQUIESCENCE:
No cases this quarter

New Legislation Related to the Taxation of Online Retail Sales

Public Acts (PA) 143 through 146 of 2019, as signed into law on December 12, 2019, codified within the General Sales Tax Act and Use Tax Act (the "Acts") certain requirements related to online sales of tangible personal property in Michigan. Specifically, PAs 143 and 144 – referred to as the "Marketplace Acts" – require certain marketplace facilitators to collect and remit sales or use tax on taxable sales to Michigan purchasers that are facilitated through the marketplace. PAs 145 and 146 – referred to as the "Nexus Acts" – codify the existing sales and use tax "economic nexus" policy that was announced through Revenue Administrative Bulletin (RAB) 2018-16 in the wake of the United States Supreme Court decision in *South Dakota v Wayfair*. This article provides a brief overview of those changes and directs taxpayers to additional resources discussing the implementation of this legislation in Michigan.

Marketplace Acts

The Marketplace Acts require "marketplace facilitators" with nexus in Michigan to remit sales or use tax on certain sales facilitated for third-party marketplace sellers. A "marketplace facilitator" is any person that facilitates retail sales for a marketplace seller by listing or advertising the seller's product for sale on its marketplace, and either directly or indirectly, collects payments from retail purchasers and transmits that payment to marketplace sellers. The Marketplace Acts treat the marketplace facilitator as the taxpayer for all taxable sales conducted through the marketplace. That is, the marketplace facilitator – rather than the marketplace seller – is the party liable for the reporting and remittance of tax on sales made through the marketplace and is likewise the party subject to audit by Treasury for those sales.

Because the marketplace facilitator is generally regarded as the taxpayer required to report and remit any tax, the marketplace seller's obligations are accordingly limited. The marketplace seller has no reporting or remittance obligation for sales facilitated by a marketplace facilitator. For example, a marketplace seller that **only** makes sales through a marketplace facilitator is **not** required to register for sales or use tax and is **not** required to file a return, because those sales will instead be reported by the marketplace facilitator. However, the marketplace seller is required to provide the marketplace facilitator with sufficient and accurate information about the underlying transactions to allow the marketplace facilitator to accurately remit the tax.

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Not all sales platforms will be operated by a marketplace facilitator. Advertisers and other persons who advertise items for sale but do not collect any payment from the purchase, such as a newspaper that prints a classified section, are not regarded as a marketplace facilitator. Likewise, certain sales are statutorily excluded from being reported by a marketplace facilitator, such as the sale of telecommunications services and the sale of certain rooms or accommodations, and tax resulting from such sales must continue to be collected and remitted by the seller. Sellers should carefully review the details of the marketplace and any agreement with its operator to determine whether its sales are being facilitated by a marketplace facilitator as defined by the Marketplace Acts.

The Marketplace Acts are effective beginning January 1, 2020. For implementation purposes, Treasury will – upon request – waive failure to file or deficiency penalties for tax on sales facilitated by a marketplace facilitator for returns due on or before April 20, 2020. Penalties will not be waived for any direct sales of the marketplace facilitator during the same timeframe.

Treasury has published various guidance related to the implementation of the Marketplace Acts, including a Notice dated December 23, 2019, and Marketplace Facilitator FAQs. These documents, as well as additional information related to the Marketplace Acts, are available at www.michigan.gov/remotesellers.

Nexus Acts

On June 21, 2018, the United States Supreme Court in *South Dakota v Wayfair* upheld the nexus policies of South Dakota wherein out-of-state sellers established nexus based solely upon the amount of economic activity conducted with residents of that state. On August 1, 2018, Treasury issued RAB 2018-16 implementing South Dakota's so-called "economic nexus" policy in Michigan, effective October 1, 2018. PAs 145 and 146 codify the economic nexus standard announced within that RAB. As codified into law, a seller will have nexus with Michigan if, in the prior calendar year, the seller has either gross receipts of $100,000 or more from Michigan purchasers or 200 or more separate transactions into Michigan. Notably, the Nexus Acts do not alter the physical presence nexus standard or the nexus presumptions within MCL 205.52b or 205.95a.

Treasury has published various notices and guidance regarding the implementation of economic nexus in Michigan. Taxpayers with additional questions should consult RAB 2018-16 and the Remote Seller FAQs posted on Treasury's website. These documents, as well as additional information related to the Nexus Acts, are available at www.michigan.gov/remotesellers.

About *Treasury Update*

Treasury Update is a periodic publication of the Tax Policy Division of the Michigan Department of Treasury.

It is distributed for general information purposes only and discusses topics of broad applicability. It is not intended to constitute legal, tax or other advice. For information or advice regarding your specific tax situation, please contact your tax professional.

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Monitor Your Account to Ensure Payments Are Properly Remitted

Tax Day is approaching for 2019 Michigan income tax return filings. Taxpayers with returns showing tax due must remit payments by the April 15 deadline. Michigan taxpayers may choose to e-file an annual Michigan Individual Income Tax Return, which is processed faster than paper returns.

When a Michigan taxpayer e-files a return that results in tax due, the taxpayer has the option of making an electronic payment. Paying electronically is easy, fast, free and secure. A direct debit payment may be made simultaneously with the e-filed tax return.

Taxpayers using direct debit to pay their taxes should monitor their accounts to ensure that the account and routing information is accurate and that withdrawals are timely remitted to the State of Michigan. In the past, some taxpayers failed to monitor their accounts and the payments were not timely remitted, resulting in assessments for taxes due including interest and penalty. It is the taxpayer's responsibility to make the payment by the April 15 deadline. Until the tax payment is remitted, penalty and interest will accrue on any tax due that has not been paid by the deadline.

Court of Appeals Sides with Taxpayer Banks on Computation of Franchise Tax Base of a Unitary Business Group of Financial Institutions

In the consolidated cases of *TCF National Bank* and *Flagstar Bancorp, Inc v Dep't of Treasury*, (Nos. 344892 and 344906), the Michigan Court of Appeals on December 12, 2019 rejected Treasury's methodology for determining a unitary business group's (UBG) franchise tax base. Reversing the Court of Claims, the Court of Appeals found in favor of the taxpayer banks, holding that a UBG's tax base is calculated by averaging at the UBG level rather than at the individual member level.

Under the Michigan Business Tax (MBT) Act, a financial institution or a UBG of financial institutions filing a combined return must pay a franchise tax on its net capital tax base. Net capital is determined by adding the financial institution's net capital at the close of the current tax year and preceding four tax years and dividing the resulting sum by five (or the number of years the financial institution existed, if less than five years).

Treasury audited each of the taxpayers and recalculated their net capital tax base, averaging the net capital of each member of the UBG and then summing the members' net capital together to determine the UBG's total net capital. Because some members had been in existence fewer than five years, the divisors for those members were less than five, resulting in higher net capital for those members. This resulted in higher total net capital for the UBG than that computed by the banks' methodology, which summed the net capital of each member of the group after eliminations and subtractions and then averaged at the group level using a divisor of five.

Both taxpayers argued that averaging individual members' net capital and then summing those together to determine total net capital failed to account for eliminations between members when averaging, thereby diluting eliminations in determining the UBG's total net capital.

The Court of Appeals agreed, holding that the MBT included a UBG within its definition of a financial institution thereby mandating that the averaging required to compute the tax base be applied to the UBG's total net capital as an aggregate of its members' net capital after eliminations and not to each individual member's net capital.

Although these consolidated cases addressed the MBT, the language contained in the Corporate Income Tax (CIT) for years beginning before 2019 is substantially the same as in the MBT. Accordingly, the holding of the Court of Appeals would apply equally for those CIT tax years.

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For tax years beginning in 2019 and 2020, the tax base is calculated differently. For tax years beginning in 2021, the tax base is no longer averaged. Treasury is not seeking leave to appeal these decisions to the Michigan Supreme Court.

Appeals Court Holds Taxpayer was Entitled to MBT Investment Tax Credits

In a 2-1 unpublished decision issued December 17, 2019, *Kojaian Mgt Corp and Affiliates v Michigan Dep't of Treasury* (Docket No. 344697), the Michigan Court of Appeals held that the cost basis of assets held by a partnership acquired by taxpayer qualified as costs of assets under the Investment Tax Credit (ITC) in the Michigan Business Tax Act.

A UBG taxpayer under the MBT claimed it was entitled to an ITC on the costs of assets transferred to it as part of a bankruptcy settlement in exchange for its release of approximately $30 million in secured claims related to loans the debtor owed the taxpayer. Section 403(3)(a) of the MBT allows a taxpayer to claim an ITC on the cost of tangible assets, either paid or accrued in the tax year, that are or will be eligible under the Internal Revenue Code (IRC) for depreciation for federal tax purposes, if the assets are physically located in Michigan for use in a business activity in Michigan.

In this case, the taxpayer obtained a partnership interest in partnerships that had made IRC 754 elections. Under IRC 754, a partnership may elect to adjust the basis of partnership property when property is distributed or when a partnership interest is transferred. As a result of the partnership transfer, federal law required the taxpayer to immediately adjust its basis in the assets of the partnerships in which it obtained a partnership interest based on the difference between the value the debtor received for the transfer and the debtor's capital account value.

The court found that the transfers from the debtor to the taxpayer were sales or exchanges whereby the taxpayer obtained title to the partnership interests by making the exchanges required by the bankruptcy settlement. The court held that by exchanging the required consideration specified in the settlement agreement for the partnership interests, the taxpayer "paid" approximately $30 million for those interests, and because the taxpayer was required to increase or decrease its basis in the partnership assets acquired, the value of the consideration the taxpayer provided was "paid" "costs." The court held that an increased basis in an asset technically reflects the increased cost required to obtain the asset. The court concluded that under the plain language of the ITC provision in the MBT Act, the taxpayer "paid or accrued…costs …of tangible assets" by exchanging value with the

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Contractor Use Tax Liability-Government Construction Projects

Local units of government are generally exempt from sales and use tax on their own purchases of tangible personal property. MCL 205.54h and MCL 205.94(1)(g). However, this exemption does not extend to contractors that perform real property construction contracts for local governments. Specifically, the Use Tax Act provides that contractors are consumers of the property they affix to the real estate of others and imposes use tax on the purchase or mere acquisition of the property for affixation. MCL 205.92(g)(i). Therefore, even if a local unit of government properly purchases materials exempt from tax, and provides those materials to a contractor, the contractor is still liable for use tax at a rate of 6% of the purchase price the local government paid for the materials.

Local units of government issuing requests for bids from contractors for real property construction projects may not direct that contractors exclude use tax from their submitted bids. While contractors may not separately bill the incidence of the use tax to the local government, contractors may include the amount of use tax paid into the overall contract price for the project. Accordingly, under the principles underlying the use tax statute, local units of government have no basis to prohibit contractors from including use tax into contract bids.

For more information regarding use tax exemptions for contractors please refer to the Department's RAB 2019-15, available on its website at https://www.michigan.gov/treasury/.

Divorce or Separate Maintenance Decrees Executed after December 31, 2018

The federal Tax Cuts and Jobs Act (TCJA), Public Law 115-97, enacted December 22, 2017, changed the treatment of alimony and separate maintenance payments. Generally, for divorce or separation agreements executed after December 31, 2018, the recipient of the payments does not include them in gross income and the payer cannot deduct the payments from income. TCJA repealed the internal revenue code sections that defined alimony and separate maintenance as income and assigned the income to the recipient. The TCJA also repealed the related deductions for the payer.

The federal changes to alimony and separate maintenance also affected the calculation of total household resources for claimants of the homestead property tax credit and home heating credit whose decrees were executed after December 31, 2018. Like the federal treatment of alimony and separate maintenance, payment recipients do not include those payments in total household resources and payers may not deduct the payments.

Total household resources is based on "income," which in relevant part is defined as "the sum of federal adjusted gross income as defined in the internal revenue code plus all income specifically excluded or exempt from the computations of the federal [AGI]." MCL 206.510(1).

The recipient does not include the payments in total household resources because the payments are not in the recipient's AGI nor are they "specifically excluded or exempt" from AGI. The payments are not added back because they are not "exempt income" to the recipient. The payments are spousal transfers incident to divorce or separate maintenance. Conversely, the payer cannot deduct the payments to reach AGI and there is no state deduction for the payments in calculating total household resources.

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debtor to acquire partnership interests in partnerships that made IRC 754 elections. The court held that the acquisition gave the taxpayer possession and control over the partnership assets and the taxpayer was required to adjust its basis in the underlying depreciable assets. Therefore, the taxpayer was entitled to claim the ITCs.

In a dissent, Judge Jansen argued that the taxpayer did not acquire new tangible assets, nor make improvements to any qualifying assets. Rather, the taxpayer merely obtained an interest in the partnership and "stepped up" its basis in tangible assets already owned by the partnership. The dissent stressed that this was just an accounting adjustment in an already existing asset and this accounting adjustment did not comport with the legislative intent of the ITC to incentivize economic development in Michigan.

Treasury will seek leave to appeal the decision to the Michigan Supreme Court.

All Things Advocate – 2019 IIT Changes

In order to make the 2019 Michigan individual income tax year season a success, tax professionals and individual taxpayers need to be aware of the changes made to exemptions and forms from the previous 2018 tax year.

We get it, you've prepared income tax returns for years, maybe decades, but this year there are changes to exemptions, pension deductions, existing forms, and even some new forms. So please, review the booklet(s) and read the instructions.

Exemption Changes:

- $4,400 for personal and dependent exemptions
- $4,400 for stillbirth exemption (line 9d of the MI-1040)

Form Changes:

- ***Home Heating Credit Claim*** (MI-1040CR-7) now requests the names, Social Security Numbers, and ages, as well as the citizenship or qualified alien status for all household members to be included on the form to comply with the federal Personal Responsibility and Work Opportunity Reconciliation Act requirements. A separate change requires a heat provider name code and heat type code to be entered on the form. The codes can be found in the CR-7 booklet. As a reminder, the last day to file a 2019 Home Heating Credit is September 30, 2020.

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- ***Michigan Schedule 1 Additions and Subtractions*** now computes a subtraction subtotal to accommodate potential Net Operating Loss (NOL) deduction limitations established under the federal Tax Cuts and Jobs Act.
- ***Michigan Net Operating Loss Schedule*** (MI-1045) must be filed to compute and claim a Michigan NOL. The MI-1045 is now a supporting schedule that is submitted with the loss year MI-1040, including e-filed returns. A completed MI-1045 for the loss year is required if a taxpayer claims an NOL carryforward deduction or a refund from a farming loss carryback.
- ***Farmland Preservation Tax Credit Claim*** (MI-1040CR-5) has been modified. "Part 2: Signed Distribution Statement for Joint Owners" has been moved to a new form. See "New Forms" section below. The NOL deduction for the Farmland Preservation tax credit, formerly page 3 of the MI-1045, is now located on the MI-1040CR-5, Part 4.

New Forms:

- ***Michigan Net Operating Loss Deduction*** (Form 5674) is used to compute the current year Michigan NOL deduction. Form 5674 is required when claiming a NOL deduction on Schedule 1 and can be included with an e-filed MI-1040.
- ***Michigan Farming Loss Carryback Refund Request*** (Form 5603), formerly page 2 of the MI-1045, is used to claim a refund from a farming loss carryback.
- ***Signed Distribution Statement for Joint Owners of Farmland Development Rights Agreements*** (Form 5678), formerly Part 2 on the MI-1040CR-5, must be computed for farmland jointly owned with someone other than the filer's spouse.
- ***Michigan Fiduciary Income Tax Information Continuation Schedule*** (Form 5680) is used when filing a Michigan Fiduciary Income Tax Return (MI-1041) and there are more than four beneficiaries to report on Schedule 2, Beneficiary Identification.

While the above information identifies multiple changes, it is not all inclusive. Taking the time upfront to learn and understand the changes will save you time, energy and maybe even some money.

Be Counted: State of Michigan 2020 Census

In preparation for the 2020 Census, the state of Michigan has launched a new website to provide information and resources to Michiganders.

Live as of Tuesday, Jan. 14, the website will be available throughout the census-taking season so residents can have their questions answered, keep up to date on the latest census news and obtain a better understanding about the importance of the census. The website includes a list of frequently asked questions and an interactive map of hard to reach areas, among other things.
To find more resources about the census or to get involved, go to www.michigan.gov/census2020.

Residents can fill out the census in multiple languages online, by phone or on a paper form. All answers are completely confidential.

By law, the data can be collected for statistical purposes only and cannot be used against a person. The Census Bureau cannot share or publish any household-specific census data, even to other government agencies.

Ensuring an accurate count of Michiganders is important because roughly $30 billion in federal funding for public safety, schools, housing, health care, and more, as well as one congressional seat, are at stake for Michigan.

The census count will shape Michigan's social infrastructure for the next decade.