Michigan Department of
TREASURY UPDATE

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COURT INVALIDATES TREASURY'S RULE 86 75% STANDARD REGARDING SALES TAX ON PREPARED FOOD

The Michigan Court of Appeals recently issued a published decision in *Emagine Entertainment, Inc., et. al. v Dep't of Treasury*. Emagine owns and operates movie theaters in Michigan. Emagine requested a refund of sales tax it had remitted on sales of bottled water and prepackaged candy. Treasury issued the refund for the sales of bottled water but denied a refund for the sales of prepackaged candy.

Food and food ingredients are generally exempt from sales and use tax. However, sales of prepared food are taxable. Prepared food is defined to include, among other items, "food sold with eating utensils provided by the seller…." The sales and use tax acts do not define the phrase "eating utensils provided by the seller;" however, in 2007 Treasury adopted a definition of the phrase in Rule 86, Mich Admin Code, R 205.136(5)(b). The definition provides two standards for determining when "eating utensils (are) provided by the seller" depending on the seller's percentage of prepared food sales. If a seller's percentage of prepared food sales during the prior tax year was greater than 75%, the eating utensils are considered provided by the seller if they are merely made available to purchasers. However, if the seller's percentage of prepared food sales was 75% or less, eating utensils are considered provided by the seller only if it is the seller's practice to physically give or hand the utensils to purchasers.

Emagine's percentage of prepared food sales exceeded 75% during all periods of the refund request and it made eating utensils available to its customers. Thus, Treasury denied Emagine's refund request related to prepackaged candy pursuant to Rule 86's 75% standard because all of Emagine's food sales except bottled water were prepared food and therefore taxable. Emagine appealed Treasury's denial to the Michigan Tax Tribunal.

The Tribunal held that Rule 86's 75% standard was invalid and that making utensils available did not constitute the sale of food with "eating utensils provided by the seller" under the statute's definition of prepared food. However, the Tribunal found that Emagine had collected the sales tax from its customers, and would need to first refund its customers the sales tax collected before Treasury could issue it a refund to avoid Emagine's unjust enrichment. Since Emagine was not practically able to refund its customers the sales tax collected, the Tribunal held that Treasury properly denied the refund. Emagine appealed to the Court of Appeals.

The Court of Appeals upheld the Tribunal on both issues. Specifically, the court held that Rule 86's 75% standard was invalid because it

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conflicted with the statute. Using dictionary definitions, the court held that for food to be considered "food sold with eating utensils provided by the seller" the "eating utensils must specifically accompany the food or be added to it." However, the court also upheld the Tribunal's finding that Emagine had collected tax from its customers and because it could not practically refund its customers, the refund request was properly denied.

Emagine is a published decision, meaning it is binding precedent on Treasury and taxpayers; therefore, Rule 86's 75% standard no longer applies. Consequently, for purposes of sales and use tax, eating utensils are considered "provided by the seller" only when they "specifically accompany the food or [are] added to it."

COURT OF CLAIMS: FREIGHT CHARGES MUST BE INCLUDED IN CONTRACT PRICE TO QUALIFY FOR PURCHASES FROM OTHER FIRMS DEDUCTION

In *Zug Island Fuels Company LLC V Dep't of Treasury,* (Docket No. 19-000102-MT) issued January 14, 2021, the Court of Claims held that freight charges must be included in the contract price of inventory to qualify for the purchases from other firms deduction in the Michigan Business Tax (MBT).

The case addressed whether Treasury properly denied the taxpayer's claimed deduction for freight costs associated with its coal purchases. The taxpayer purchased coal from its suppliers and contracted with separate transportation companies for delivery. The auditor applied the following provision from the MBT definition of "purchases from other firms" to deny the deduction:

> MCL 208.1113(6) "Purchases from other firms" means all of the following:
>
> (a) Inventory acquired during the tax year, including freight, shipping, delivery, or engineering charges *included in the original contract price for that inventory.* [Emphasis added]

After an informal conference, Treasury issued final assessments reflecting the denial of the deduction as adjusted.

The taxpayer appealed the assessments to the Court of Claims. The taxpayer alleged the following: 1) under the statutory language, and pursuant to the statutory construction canon of the "last antecedent rule," only engineering charges are required to be included in the contract price, and freight, shipping, and delivery charges automatically qualify for the deduction, even if paid to a third party; 2) the freight charges at issue were included in the taxpayer's coal contracts; and 3) the taxpayer and a related company were similarly situated and should have received the same treatment (i.e., a deduction) pursuant to the equal protection clause.

The court found for Treasury on all three claims. First, the court disagreed that the last antecedent rule applied in this case, reasoning that when construed as a whole and in context, the statutory language clearly requires eligible freight charges to be included in the contract price. In reaching this conclusion, the court found it significant that the provision at MCL 208.1113(6)(a) is both an "inventory" deduction and a "purchases from other firms" deduction.

Thus, the court held, "[r]equiring that freight, shipping, delivery, or engineering charges be 'included in the original contract price' ensures that the freight, shipping, delivery, or engineering charges are in fact part of the taxpayer's 'purchase' of inventory from another firm, as opposed to separate charges apart from the purchase of inventory from another firm."

Second, the court found the taxpayer's contracts did not include freight charges in the contract price as required by the statutory language. While the contracts mentioned freight and indicated that the taxpayer "made its coal purchases with freight costs in mind," the court noted, "it is not enough for plaintiff to merely be aware of freight costs or for its purchase agreements to mention, as an ancillary matter, the concept of freight. MCL 208.1113(6)(a) demands that the freight charges be 'included in the original contract price' for the inventory."

Finally, the court found that there was no equal protection violation.

The taxpayer has appealed the court's decision to the Michigan Court of Appeals.

PRINCIPAL RESIDENCE EXEMPTION TO THE SRETT: THE BASICS ON ELIGIBILITY AND REFUND

A state real estate transfer tax (SRETT) is imposed when a deed or contract for the sale or exchange of real property is recorded. The document that transfers real property from one party to another must be recorded within 15 days after the delivery of the document by the seller to the buyer. The seller is responsible for payment of the tax to the county treasurer where the property is located.

Certain transfers of property may be exempt from the imposition of the SRETT. See MCL 207.526 for the list of exemptions. One exempt transfer is provided for owners of residential real property who claimed a principal residence exemption (PRE) at the time that the property was sold. Specific qualifications to claim the exemption must be met. MCL 207.526(u), the statutory citation to the PRE exemption, should be noted on the face of the deed or other written instrument to show that the PRE exemption is being claimed. Claimants who qualify for this exemption may request a refund if the transfer tax was paid at the time the conveyance was recorded.

To qualify for the SRETT exemption, all of the prongs of the following three-part test must be met:

1. The seller must have claimed a PRE on the property. To qualify for a PRE, the following test must be met, and no disqualifying factors (see MCL211.7cc(s), not discussed in this article) can be present:
    - The person who claimed the PRE must have been the owner of record of the residential real property on which the PRE is claimed. Ownership of the property is established by showing that the individual was the purchaser or person who acquired the property. Evidence of ownership is shown on a deed, land contract or other document proving legal ownership of the real property.
    - The owner must have claimed the PRE on the property. The PRE is claimed by filing a signed Form 2368, Principal Residence Exemption Affidavit with the local assessor at the time that the property became the person's principal residence, typically on the date of the purchase.
    - The owner must have occupied the subject property as his or her principal residence. Documents showing occupancy may be required to prove that an owner qualified for the PRE. Treasury reviews the facts of each case to determine whether an owner qualified for the PRE.
2. The state equalized value (SEV) of the property must be equal to or less than the SEV as of the first December 31 (Tax Day) after (a) the certificate of occupancy was issued for the residence, or (b) the date of the seller's purchase or acquisition of the property, whichever occurs later. A certificate of occupancy must be provided to establish the SEV at the time that a newly constructed residence was purchased by an original owner who is the party claiming the SRETT exemption. When the seller was not the original owner, the SEV of the property on the date of the seller's acquisition of the property is used to determine whether the qualifications of the SRETT exemption test have been met.
3. The transaction must have been for a price at which a willing buyer and a willing seller would arrive through an arms-length negotiation.

If you have sold property or if you purchased property and paid SRETT on behalf of the seller within the past few years, review Form 2796 Application for State Real Estate Transfer Tax (SRETT) Refund (available on Treasury's website www.michigan.gov/taxes) to determine whether you may have been eligible for this SRETT exemption and entitled to a refund. A Form 2796 requesting a refund, accompanied by all supporting documents showing that the sale or transfer qualified for the exemption, must be filed with Treasury within 4 years and 15 days from the date of sale or transfer of the property. Any questions regarding SRETT or the PRE exemption should be directed to Treasury's Special Taxes Division at 517-636-0515.

ANNUAL REPORT ON DATA CENTER EQUIPMENT DUE

Public Acts 29 and 30 of 2020 require persons claiming sales or use tax exemptions on the purchase of data center equipment to report the sales or purchase price of the exempt equipment to Treasury. Please submit Form 5726, available on the Treasury website, www.michigan.gov/taxes to report the required information for the calendar year end December 31, 2020. For more information, see "Notice: Report for Qualified Data Center Exemptions – Form 5726" under "Latest News" on Treasury's home page.

RECENTLY ISSUED GUIDANCE FROM TREASURY

Revenue Administrative Bulletins

RAB 2020-22 Part 1: Income Tax – Tax Exempt Status of Income from United States Obligations for Individuals and Fiduciaries

RAB 2020-23 Individual and Fiduciary Income Tax Net Operating Loss

RAB 2020-24 Credit or Refund of Overpayment of Taxes or Credits in Excess of Tax Due and Applicable Interest

RAB 2020-25 Sales and Use Tax Treatment of Nonprofit Entities

RAB 2020-26 Corporate Income Tax Small Business Alternative Credit

Notices

- Notice: Penalty and Interest Waived for 31 Days for Certain Sales, Use, and Withholding Taxpayers with Returns Due December 20, 2020 (December 8, 2020)
- Notice: Report for Qualified Data Center Exemptions - Form 5726 (December 14, 2020)
- Notice: Penalty and Interest Waived for 33 Days for Certain Sales, Use, and Withholding Taxpayers with Returns Due January 20, 2021 (January 14, 2021)
- Sales and Use Tax Notice: Emagine Entertainment, Inc., et. al. v Dep't of Treasury (January 20, 2021)
- Estimated Tax Penalty and Interest Waiver for Individuals Who Received Unemployment Benefits in Tax Year 2020 (February 9, 2021).
- Automatic Extension for Individual and Composite State Income Tax Returns Due on April 15, 2021.

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 nonacquiescence 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:
Edward W. Sparrow Hospital Ass'n v Dep't of Treasury, MTT 19-000640 (Aug 24, 2020).

NON-ACQUIESCENCE:
Kojaian Mgt Corp & Affiliates v Dep't of Treasury, unpublished per curiam opinion of the Court of Appeals issued Dec 17, 2019 (Docket No. 344697) lv den Michigan Supreme Court, Sept 30, 2020 (Docket No. 161116).

THE DEPARTMENT ADOPTS NEW SALES AND USE TAX RULE ON WATER EXEMPTION

On December 22, 2020, the Department's new rule regarding the sales and use tax treatment of water became effective. Mich Admin Code, R 205.127. The rule was updated to adopt a definition of the phrase "bottled water" and to address the exemption for water pollution control facilities.

The General Sales Tax Act and Use Tax Act (collectively, "Acts") exempt the sale, use, storage, and consumption of water delivered through water mains, water delivered in bulk tanks in quantities of 500 gallons or more, and bottled water. See MCL 205.54d(d) and MCL 205.94(1)(q). The Acts, and the prior sales and use tax water rule, do not define the phrase "bottled water."

Michigan is a member of the Streamlined Sales and Use Tax Agreement (SSUTA). Under Section 327(A) of the SSUTA, if Michigan uses a word or phrase in the Acts that is defined by the SSUTA's library of definitions it must adopt the SSUTA definition in either the Acts or the sales and use tax rules contained in the Michigan Administrative Code. Thus, Mich Admin Code, R 205.127 was updated to add the SSUTA definition of "bottled water." For purposes of the Acts, the following definition of "bottled water" has been adopted:

> "Bottled water" means water that is placed in a safety sealed container or package for human consumption, including water that is delivered to the buyer in a reusable container that is not sold with the water. Bottled water is calorie free and does not contain sweeteners or other additives except that it may contain 1 or more of the following:
>
> (a) Antimicrobial agents.
> (b) Fluoride.
> (c) Carbonation.
> (d) Vitamins, minerals, and electrolytes.
> (e) Oxygen.
> (f) Preservatives.
> (g) Only those flavors, extracts, or essences derived from a spice or fruit.

This definition includes many carbonated water products that do not contain sweeteners or alcohol such as most products made by La Croix, Bubly, and Perrier. The Department had informally followed this definition as an administrative policy prior to Michigan's adoption of the SSUTA.

Bottled water that does not meet this definition may still be exempt if it qualifies as "food or food ingredients," which is defined as "substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. Food and food ingredients do not include alcoholic beverages and tobacco [or prepared food]." See MCL 205.54g(3) and MCL 205.94d(3).

The rule was also updated to incorporate the Acts' exemption of materials used to construct water pollution control facilities. See MCL 205.54a(1)(o) and MCL 205.94(1)(s). The rule merely restates the exemption for water pollution control facilities; it does not substantively add any definitions or requirements to the exemption.

CHANGES TO INSURANCE CODE CLARIFY TRAVEL INSURANCE AND PREMIUMS TAX

Do you sell travel insurance? If so, you should know that the Michigan Insurance Code was recently amended to define what travel insurance is and is not, describe other terms and record keeping requirements, and clarify for taxpayers that travel insurance premiums are subject to the premiums tax under Chapter 12 of the Michigan Income Tax Act (MITA).

Effective December 29, 2020, 2020 PA 266 added Chapter 12B to the Insurance Code that regulates the sale of travel insurance and explicitly states in the Code that travel insurers must pay the premiums tax. Travel insurance companies were already subject to the premiums tax based on the definition of an insurance company in the MITA. Tax is computed on travel insurance premiums received on sales to any of the following purchasers: (1) an individual primary policyholder who is a resident of Michigan; (2) a primary certificate holder who is a resident of Michigan who elects coverage under a group travel insurance policy; and (3) a blanket travel insurance policyholder that is a resident in Michigan, or has its principal place of business or the principal place of business of an affiliate or subsidiary that has purchased blanket travel insurance in Michigan for eligible blanket group members.

A travel insurer must document the state of residence or principal place of business of the policyholder or certificate holder. Only the amount allocable to travel insurance and not any amounts received for travel assistance services or cancellation fee waivers are reported as premiums. If a travel protection plan is offered for one price, it must clearly describe and delineate that the price includes the travel insurance, travel assistance services and cancellation fee waivers, as applicable.

Travel insurance is defined as a limited lines insurance coverage for personal risk connected to planned travel, including one or more of the following:

- Interruption or cancellation of a trip or event.
- Loss of baggage or personal effects.
- Damages to accommodations or rental vehicles.
- Sickness, accident, disability, or death that occurs while traveling.
- Emergency evacuation.
- Repatriation of remains.
- Indemnification of other travel-related contingencies, as approved by the director of the Department of Insurance and Financial Services (DIFS).

Travel insurance does not include major medical plans that provide comprehensive medical protection for travelers on trips lasting longer than 6 months, such as expatriates working overseas or military personnel on deployment. Products requiring a specific insurance producer's license and prearranged funeral arrangements by a funeral service provider are also excluded.

Cancellation fee waiver is a contractual agreement between a supplier of travel services and its customer that waives some or all the nonrefundable cancellation fee provisions of the underlying travel contract. This fee waiver is not insurance and is not subject to the premiums tax.

Travel assistance services are those services for which a consumer is not reimbursed if an event occurs, and where providing the service does not result in a transfer of risk the way that insurance does. Some examples include the provision of destination information, security advisories, lost luggage assistance, concierge services, travel reservation services, transportation arrangements, and activity and event planning. These services are not insurance or related to insurance and are not subject to the premiums tax.

Taxpayers should report Michigan travel insurance premiums on existing Form 4905, Insurance Company Annual Return for Corporate Income Tax and Retaliatory Taxes, as gross direct premiums written in Michigan. Questions regarding how to report travel insurance premiums under the Michigan premiums tax can be directed to the Department by calling 517-636-6925. The Department, however, does not administer the Insurance Code. Any questions regarding the Insurance Code or those involving the Code's application to travel insurance in Michigan should be directed to the DFIS.

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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COURT FINDS HOLDING COMPANY CREATED NEXUS, BUT NO APPORTIONMENT TO MICHIGAN

In *Apex Laboratories Int'l Inc v Dep't of Treasury,* Court of Claims Case No. 19-000095-MT, the Court of Claims determined that Apex, a Delaware holding company, had sufficient nexus with Michigan to subject it to the Corporate Income Tax, but since its apportionment factor was zero, the assessment must be cancelled. At the heart of this case was Apex's liability for tax on gain from the sale of its stock in a Canadian company.

Apex was created by Huron Capital Partners (Huron), a private equity management firm headquartered and which occupied office space in downtown Detroit. Apex was created to hold the stock of the Canadian company and was the entity that actually purchased and sold the stock. Apex's officers and directors were also officers and directors or high-level employees of Huron.

Treasury issued an assessment related to the gain on the sale of the Canadian company. Litigation in the Court of Claims ensued.

In the Court of Claims, Apex argued that it had no nexus with Michigan because as a holding company, it had no employees, no physical assets, and no activities in Michigan and thus no physical presence. It claimed that all the activities conducted by its officers and directors from the Detroit headquarters were performed by employees of Huron on behalf of Huron. Alternatively, Apex argued that even if it had nexus, none of its income would be apportioned to Michigan because the sale of the shares at issue occurred in Canada.

The Court of Claims agreed with Treasury that Apex had physical presence in Michigan through its officers, who acted as agents on Apex's behalf, and thus had nexus with Michigan. Though the court acknowledged that Huron benefited from the sale (receiving an advisory fee in connection with the sale), it found that the asset sold was not Huron's to sell and the agents were therefore acting on behalf of Apex to negotiate and close the sale. The court found significant the fact that Apex's officers and directors took various actions at the Detroit offices over the course of many months to negotiate and execute the sale of the stock and that they secured a $5 million promissory note payable to Apex, not Huron.

On the apportionment issue, the court ruled in favor of Apex, having found that the closing of the sales transaction took place in Ontario, Canada. Since Apex was "subject to tax" in Canada, even though it was not actually taxed there, and since, according to the court, the only business activity (the transfer of stock) occurred there, the court found the apportionment to Michigan was zero. Treasury did not appeal the decision.

COURT UPHOLDS TREASURY ASSESSMENT OF CORPORATE OFFICER LIABILITY

On December 3, 2020, the Michigan Court of Appeals issued an unpublished decision in *Amjed Daoud v Dep't of Treasury* (Docket No. 351087) affirming Treasury's assessment of corporate officer liability for Michigan sales and withholding taxes owed by a limited liability company (LLC). Petitioner formed an LLC, identifying Petitioner in its articles of organization as the LLC's sole organizer and member. Petitioner signed the LLC's Registration for Michigan Taxes as "President" and as the sole officer. In addition, Petitioner executed an Operating Agreement that named Petitioner as sole member with 100 percent ownership of the LLC and designated his brother a "manager." Petitioner and his brother entered into a Management Agreement that directed that Petitioner's brother would "oversee, arrange for, and assume responsibility" for timely payment of the LLC's taxes.

For the 2015 tax year, the LLC filed its tax returns but did not remit any tax payments. Treasury issued assessments against the LLC for unpaid sales and withholding taxes. When the LLC failed to remit the taxes, Treasury assessed Petitioner as the responsible person liable for the LLC's taxes under subsection 27a(5) of the Revenue Act, which permits Treasury to assess a responsible person as personally liable for the unpaid taxes of the business. To do so, Treasury has the burden to produce *prima facie* evidence or establish a *prima facie* case that the person is an officer or member of the business "who controlled, supervised, or was responsible for the filing of returns or payment of any [of the specified] taxes . . . and who, during the time period of default, willfully failed to file the return or pay the tax due." Treasury based the assessments upon the *prima facie* case that Petitioner's signature on the LLC's Articles of Organization as sole member and on the Registration for Michigan Taxes as President and sole officer established that Petitioner was responsible for the filing of returns and the payment of taxes.

In affirming Treasury's assessments, the Tribunal found no dispute that Petitioner was the sole member of the LLC, and that by signing the Registration for Michigan Taxes, the Petitioner became responsible for filing the returns and paying taxes. The Tribunal found that Petitioner was aware of his responsibility to pay sales tax and that he was the only person responsible for the filing of taxes. Accordingly, the Tribunal concluded that Treasury had established a *prima facie* case that the Petitioner was a responsible person personally liable for the assessed taxes. The Tribunal rejected Petitioner's claim that the Management Agreement, which delegated all authority to Petitioner's brother for payment of taxes, rebutted Treasury's *prima facie* case, finding that Petitioner consciously disregarded the risk that taxes would not be paid when he failed to inquire of his brother whether taxes were being paid.

The Court of Appeals affirmed the Tribunal's decision upholding Treasury's assessment against Petitioner under the corporate officer liability provision in subsection 27a(5). The court, while acknowledging that the Management Agreement delegated the oversight and responsibility to pay taxes to Petitioner's brother, still held Petitioner personally liable for the LLC's unpaid tax. The court stated "that a corporate officer with supervisory powers over tax payments cannot escape personal liability for the LLC's unpaid taxes by delegating those tax duties to a third party." Petitioner's application for leave to appeal the court's decision to the Michigan Supreme Court is pending.

HAPPY 2021 FROM THE OFFICE OF THE TAXPAYER ADVOCATE

The 2020 tax year is upon us and, as usual, there are a number of items to share related to individual income tax. A comprehensive list of new developments can be found at www.Michigan.gov/iit by clicking on the tile labeled *New Developments for Tax Year 2020*. Below are a couple items that warrant attention but are not highlighted in the *New Developments for Tax Year 2020* list.

1. Treasury launched new eServices for individual income tax (IIT), business taxes and tax professionals. Starting at the www.michigan.gov/taxes page, users can select the appropriate tax tile and then select eServices/web services. There is a new look and feel to each of the eServices, as well as some familiar requirements. Specifically, under the IIT eServices, users must still authenticate by providing the taxpayer's SSN, last name, tax year, adjusted gross income or total household resource and filing status. One new option is the ability to create an IIT taxpayer account. Creating an account allows the user to access their dashboard where they can check on the status of their return, request updates to their address, view letters and notices that Treasury has sent to them, upload responses to those letters, submit new inquiries, check on the status of previous inquiries and access Treasury's responses. Treasury's Outreach Services has also added a number of helpful tutorials under the eServices Help Center, which we strongly encourage users to view prior to using the new eServices.
2. Treasury has recently received an influx of inquiries regarding taxpayers who received 1099-Gs specifically reporting income received from the Unemployment Insurance Agency (UIA) in 2020, yet the taxpayer did not file an unemployment insurance claim. UIA is the appropriate point of contact for issues related to these specific 1099-Gs. That said, Treasury realizes 1099-Gs are related to the filing of an individual income tax return and offers the following:

   - Taxpayers unable to obtain a corrected 1099-G from UIA prior to filing their individual income tax return should file an accurate tax return, reporting only the income they received.
   - Taxpayers who received an incorrect 1099-G for unemployment insurance benefits they did not receive should report this potential fraud/identify theft to www.Michigan.gov/uia, by clicking on "Report Identity Theft" and include as much detail as possible. They should also complete and submit UIA Form 6349, Statement of Identity Theft.
   - UIA will issue a corrected 1099-G to the individual and the IRS once any fraud/identity theft is confirmed.

   Additional resources on this issue you may wish to review:

   - Joint Press Release from AG and UIA AG - AG Nessel, UIA Alert Residents to Tax Form for Victims of Identity Theft in Unemployment Claims (michigan.gov)
   - UIA's FAQs on 1099-Gs: www.michigan.gov/leo/0,5863,7-336-94422_97241_89982_92608_63224_105247---,00.html
   - Internal Revenue Service Guidance IR-2021-24: www.irs.gov/newsroom/irs-offers-guidance-to-taxpayers-on-identity-theft-involving-unemployment-benefits

We hope you find this information helpful.

Michigan Department of TREASURY

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