Reset Form

Michigan Department of Treasury
4133 (Rev. 11-19)

Issued under authority of Public Act 221 of 1998.

Voluntary Disclosure Request

Legal Name of Entity (Company Name/Person, hereafter referred to as Applicant)	Federal Employer Identification Number (FEIN) or SSN

CONTACT INFORMATION

The representative listed will be the designated contact person and will receive all notices and agreements issued for this request.

Representative Name and Title (required)			
Representative Address (required)	City	State	ZIP Code
Representative Phone Number (required)	Representative Fax Number	Representative E-mail Address	

1. THE APPLICANT REQUESTS VOLUNTARY DISCLOSURE FOR THE FOLLOWING TAXES

If you select "Yes" to any of the following taxes, you must complete and attach Form 1353, Michigan Department of Treasury Nexus Questionnaire.

Sales and Use Tax

☐ Yes If no, indicate reason: ☐ Exempt ☐ Already Filing ☐ Other (explain): _____

If yes, check **all** that apply:

☐ Title of property transfers *outside* of Michigan (i.e. FOB shipping point)

☐ Title of property transfers *inside* of Michigan (i.e. FOB destination)

☐ Consuming or storing non-taxed items in Michigan (i.e. Purchaser's or Consumer's Use Tax)

☐ Rentals, leases, product applicant affixed to real estate, or other sales/services subject to Use Tax (MCL 205.91 et seq.)

☐ Other sales/services subject to Sales Tax (MCL 205.51 et seq.)

Individual Income Tax (IIT) For Sole Proprietor, Estate, Trust, S-Corp, Partnership, LP, LLP, LLC, Qsub or QSST, or Individual Shareholder/Partner

☐ Yes If no, indicate reason: ☐ Already filing ☐ Activity of company protected by PL 86-272

☐ C-Corp member(s) only ☐ Exempt/Other (explain): _____

☐ Single Member LLC (SMLLC), Disregarded Entity (DE), Qualified Subchapter S Corporation (QSub) or Trust (QSST). (Note: Parent entity or single shareholder must complete separate request.)

If Yes, select **one** of the filing options below:

☐ **Composite IIT (for Flow-Through entity):** The applicant has more than one participating member, for each year of the lookback, with an income tax filing responsibility in Michigan due to the applicant's activities and intends to file composite income tax returns on behalf of the participating members.

☐ **IIT (for members):** The non-resident member(s) intend(s) to file income tax returns on their own behalf. Additional Form 4133(s) will need to be submitted, unless members are already filing.

Corporate Income Tax (CIT) For C Corp, LLC (1120 filer), Insurance Provider, Financial Institution

☐ Yes If no, indicate reason: ☐ Already filing under FEIN: _____ ☐ Activity of company protected by PL 86-272

☐ Under filing threshold

☐ Exempt/Other (explain): _____

☐ Single Member LLC (SMLLC), Disregarded Entity (DE), Qualified Subchapter S Corporation (QSub) or Trust (QSST), and/or is otherwise not a C-Corporation. (Note: Parent entity or single shareholder must complete separate request.)

If yes, indicate if the applicant qualifies for a 4-year lookback period per MCL 205.30c(15)(a)(ii) or a 3-year lookback period per MCL 205.30c(15)(a)(iii).

☐ **4-year:** Standard agreement totaling at least 48 months.

☐ **3-year:** Tax returns were filed in another state for a tax based on net income that included sales in the numerator of the apportionment formula that now must be included in the numerator of the apportionment formula under Part 2 of the Income Tax Act (i.e. Michigan Corporate Income Tax) and those sales increased the net tax liability to that state.

The following must be provided for a 3-year CIT agreement:

- In what other state(s) were the return(s) filed for the fourth year back? _____
- Provide copies of the following information for the fourth year back:

  1) Page one of the federal return
  2) Specific pages from the state return showing Michigan sales were included in the tax determination (include apportionment schedule)
  3) A state-by-state breakdown of apportioned sales if returns were filed in multiple states

2. APPLICANT INFORMATION NECESSARY FOR AGREEMENTS

a) Does the applicant currently pay Michigan Taxes? ☐ Yes ☐ No

If yes, list the tax types: _____

b) Applicant currently files year end of: ☐ Calendar Year End ☐ Fiscal Year End of _____(mm/dd)

c) Type of current Federal Return filed: ☐ US-1120 ☐ US-1120S ☐ US-1065 ☐ US-1040 ☐ Other Form _____

d) Is the applicant a member of a Unitary Business Group (UBG)? ☐ Yes ☐ No

e) Is the applicant a Single Member LLC (SMLLC), Disregarded Entity (DE), or Qualified Subchapter S Corporation (QSub) or Trust (QSST)? ☐ Yes ☐ No

f) Were there any changes in the applicant's FEIN, year-end, or organization type within the last five years? ☐ Yes ☐ No

If yes, describe:

_____

g) Did the applicant change its federal filing election within the last five years? (If multiple election changes, attach summary of details.) ☐ Yes ☐ No

i) What Federal Return was filed *before* election change: ☐ US-1120 ☐ US-1120S/ US-1065 ☐ US-1040 ☐ Other_____

ii) Date federal filing election change was made: _____ mm/dd/yyyy

iii) Tax period on federal return for year filing election was changed: Beginning _____ mm/dd/yyyy Ending _____ mm/dd/yyyy

3. REQUIREMENTS

The Applicant:

a) Is incorporated or domiciled in Michigan ☐ Yes ☐ No

State of incorporation _____ State of domicile _____

b) Is a prior-filer for the tax(es) being disclosed (Prior filing includes a monthly, quarterly or annual return for that tax type, or a combined, consolidated, or composite return, whether or not payment was made or tax reported.) ☐ Yes ☐ No

c) Has been contacted by the Department of Treasury (Department) or its agents regarding the tax(es) disclosed. Contact means any notification of an impending audit, review, Notice of Intent to Assess, assessment, Final Letter of Inquiry, or subpoena from the Department. Previous contact does not mean an initial Letter of Inquiry from Discovery and Tax Enforcement ☐ Yes ☐ No

d) Is currently under audit by the Department, or under investigation by the State Police, Attorney General, or local law enforcement agency for the tax(es) disclosed ☐ Yes ☐ No

e) Is currently the subject of a civil action or criminal prosecution involving the tax(es) being disclosed ☐ Yes ☐ No

If you mark "Yes" to <u>any</u> of the above statements in Section 3, the applicant does not qualify for Voluntary Disclosure. Contact an auditor at the telephone number below to discuss the applicant's alternatives.

4. AUTHORIZATION FOR VOLUNTARY DISCLOSURE PROCESS

Signature of Officer or Representative	Date

Printed name of Officer or Representative

☐ **Check box to have agreements sent electronically to representative's e-mail listed on page one of this form.**

Do not file returns for the tax type(s) requested at this time.

Phone: 517-636-4120
Fax: 517-763-0258

Mail Application Package to:

For U.S. Mail (Including Certified/Registered)
Michigan Department of Treasury
Discovery and Tax Enforcement Division
PO Box 30140
Lansing MI 48909

For Courier Delivery Service
Michigan Department of Treasury
Discovery and Tax Enforcement Division
7285 Parsons Drive
Dimondale MI 48821