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INTERPRETATION OF TERMS DISCLOSURE OF TAX RETURN INFORMATION

RAB-89-39. The purpose of this Bulletin is to alert taxpayers and practitioners to the Department of Treasury's interpretation of terms regarding disclosure of tax returns and tax return information.

For the purpose of according to the taxpayers the privacy of their tax returns, as mandated by the Michigan Revenue Act, MCL 205.28(1)(f), the Department relies upon the following interpretations of terms:

1. Judicial Order - An order issued by a judge of a court of competent jurisdiction.
2. Court of Competent Jurisdiction - Michigan Courts, including the Supreme Court, Court of Appeals, Court of Claims, Circuit Court, District Court, and Probate Court. Federal courts including Bankruptcy Courts are courts of competent jurisdiction.
3. Tax Returns - Any state tax or information return, declaration of estimated tax, or claim for refund required by or provided for or permitted under the provisions of tax statutes administered by the Department, or related statutes, of the state, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to or part of the return so filed.

4. Tax Return Information - Taxpayers's identity, address, the source or amount of his/her income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments whether the taxpayer's return was, is being or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to or collected by the agency with respect to a return or with respect to the determination of the existence, or liability (or the amount thereof) of any person under the tax laws administered by the Department, or related statutes of the state for any tax, penalty, interest, fine, forfeiture, or other imposition or offense. The term tax return information also includes any and all account numbers assigned for identification purposes.

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