

# Voluntary Disclosure Request

Issued under authority of Public Act 221 of 1998.

Legal Name of Entity (Company Name/Person, hereafter referred to as Company)		Federal Employer Identification Number (FEIN) or SSN	
<b>Contact Information</b>			
Representative Name		Representative Title	
Representative Address		Telephone Number	Fax Number
City, State, ZIP Code		E-mail Address	
<b>1. The Company Requests Voluntary Disclosure For The Following Taxes:</b>			
<b>Use Tax</b> <input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Exempt <input type="checkbox"/> Already Filing <input type="checkbox"/> Other (explain): _____			
<b>Individual Income Tax (IIT)</b> For Sole Proprietor, Estate, Trust, S-Corp, Partnership, LP, LLP, LLC, QSub or QSST. <input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Already filing <input type="checkbox"/> Activity of company protected by PL 86-272 <input type="checkbox"/> C-Corp member(s) only <input type="checkbox"/> Other (explain): _____			
<b>If Yes for IIT</b> , indicate the number of members: _____ Type of members (check all that apply): <input type="checkbox"/> Individuals (Husband and wife are considered one if joint federal return filed) <input type="checkbox"/> S-Corp(s) <input type="checkbox"/> C-Corp(s) <input type="checkbox"/> Partnership(s) <input type="checkbox"/> Trust(s) <input type="checkbox"/> Estate(s) <input type="checkbox"/> LP(s) <input type="checkbox"/> LLP(s) <input type="checkbox"/> LLC(s) <input type="checkbox"/> QSub(s) or QSST(s) <input type="checkbox"/> The company has more than one non-resident member with an income tax filing responsibility in Michigan due to the activities of the company, and intends to file composite income tax returns on behalf of the members. <input type="checkbox"/> The non-resident member(s) intend(s) to file income tax returns on their own behalf.			
<b>Michigan Business Tax (MBT)</b> <input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Exempt (explain): _____ <input type="checkbox"/> Under filing threshold <input type="checkbox"/> Already filing under FEIN _____ <input type="checkbox"/> Other (explain): _____			
<b>Corporate Income Tax (CIT)</b> Beginning 1/1/2012 <input type="checkbox"/> Yes <input type="checkbox"/> No, indicate reason: <input type="checkbox"/> Already filing under FEIN _____ <input type="checkbox"/> Activity of company protected by PL 86-272 <input type="checkbox"/> Under filing threshold <input type="checkbox"/> Exempt (explain): _____ <input type="checkbox"/> Other (explain): _____			
<b>2. Lookback Information</b>			
For <b>MBT only</b> indicate if the company 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). <input type="checkbox"/> <b>4-year:</b> Standard agreement totaling at least 48 months <input type="checkbox"/> <b>3-year:</b> 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 the MBT Act and those sales increased the net tax liability to that state. The returns for the fourth year back were filed in the State of _____ by: <input type="checkbox"/> The company <input type="checkbox"/> The member(s) (shareholder(s)/partner(s)/individual(s))			
•Companies that request a 3-year lookback must provide copies of the following information for the <b>fourth year back</b> : 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			
•If the company is a flow-through entity and is not required to file a state return, include copies of page one of the company's federal return and a member's: 1) Schedule K-1 2) Page one of the federal return and Schedule E 3) State return showing member's share of income/loss was included in the tax determination (Send applicable pages only)			
•If the company is a sole proprietor, submit copies of the <b>individual's</b> : 1) Page one of the federal return and Schedules C and E 2) State return, showing income/loss was included in the tax determination (Send applicable pages only)			
<b>The information must be provided with this request.</b>			
For <b>all taxes</b> indicate if the company is requesting a lookback period less than 48 months due to lack of nexus, and explain reason for change in nexus below: Date company became subject to Michigan's tax jurisdiction (mm/dd/yyyy) _____ Date company was no longer subject to Michigan's tax jurisdiction (mm/dd/yyyy) _____ Explain: _____ _____			

**3. Company Information Necessary For Agreements. Complete The Following:**

- a.) Does the company currently pay Michigan Taxes? ..... ☐ Yes ☐ No  
If yes, list the tax types: \_\_\_\_\_
- b.) Does the company file on a ☐ Calendar or ☐ Fiscal Year? (mm/dd) \_\_\_\_\_
- c.) Is the most recent completed tax year on federal extension? ..... ☐ Yes ☐ No  
If yes, indicate the extended due date (mm/dd/yyyy) \_\_\_\_\_
- d.) Type of Federal Return filed: ☐ US-1120 ☐ US-1120S ☐ US-1065 ☐ US-1040 ☐ US-1041
- e.) Were there any changes in the company's calendar/fiscal year, FEIN, or organization type during the last five years? ..... ☐ Yes ☐ No  
If yes, describe: \_\_\_\_\_

**f.) Unitary Groups (Excluding Foreign Operating Entities):**

- Does one of the businesses in the group own/control, indirectly or directly, more than 50% ownership interest in the other members? ..... ☐ Yes ☐ No
- Does the group have business activities or operations that are integrated with, dependent upon, or contribute to each other? ☐ Yes ☐ No
- Does the group have business activities or operations that result in (check all that apply):
- Functional Integration ☐ Yes ☐ No Centralized Management ☐ Yes ☐ No Economies of Scale ☐ Yes ☐ No
- How many companies are within the group? \_\_\_\_\_

**g.) For Limited Liability Companies (LLC) and Owners:**

- The company is an LLC ..... ☐ Yes ☐ No
- The company owns one or more single member disregarded entities ..... ☐ Yes ☐ No
- The LLC is taxed at the federal level as a:
- ☐ Multi member corporation ☐ Partnership ☐ Single member corporation
- The LLC is a single member disregarded entity ..... ☐ Yes ☐ No
- List entity type(s) of member(s) \_\_\_\_\_
- Date LLC election as corporation, if applicable, was made (mm/dd/yyyy) \_\_\_\_\_
- Tax period on federal return for year LLC election made (mm/dd/yyyy) Beginning \_\_\_\_\_ Ending \_\_\_\_\_
- h.) For Subchapter S Corporation Subsidiaries (QSub) or Trusts (QSST) and Owners:**
- The company is a QSub or QSST ..... ☐ Yes ☐ No
- The company is the owner of a QSub or QSST ..... ☐ Yes ☐ No
- Date QSub or QSST election was made (mm/dd/yyyy) \_\_\_\_\_
- Tax period on federal return for year QSub/QSST election made (mm/dd/yyyy) Beginning \_\_\_\_\_ Ending \_\_\_\_\_

**4. Requirements. Answer The Following:****The Company:**

- a.) Is a prior-filer for the tax(es) covered by the agreement? Prior filing includes a monthly, quarterly or annual return, an estimated return, or an extension request submitted with payment ..... ☐ Yes ☐ No
- b.) 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
- c.) 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
- d.) Is currently the subject of a civil action or criminal prosecution involving the tax(es) covered in the agreement ..... ☐ Yes ☐ No

**If you mark "Yes" to any of the above statements in Section 4, the company does not qualify for Voluntary Disclosure. Contact an auditor at the telephone number below to discuss the company's alternatives.**

**5. Authorization For Voluntary Disclosure Process**

Printed Name of Officer or Representative	Date
Signature of Officer or Representative	Date

Discovery and Tax Enforcement Division, Telephone (517) 636-4120, Fax (517) 636-4156

**Mail 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