

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

\*\*\*\*\* 206.532.amended THIS AMENDED SECTION IS EFFECTIVE JANUARY 1, 2012 \*\*\*\*\*

**206.532.amended Forms for claiming credit; provisions of act applicable to chapter.**

Sec. 532. The department shall prescribe forms for claiming the credit, which forms shall be a component part of the state income tax return. All provisions of this part including, but not limited to, audit, review, determinations, appeals, hearings, notices, assessments, and administration shall apply to this chapter.

**History:** Add. 1973, Act 20, Imd. Eff. May 16, 1973;—Am. 1975, Act 168, Imd. Eff. July 17, 1975;—Am. 2011, Act 38, Eff. Jan. 1, 2012.