

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

\*\*\*\*\* 206.691.added THIS ADDED SECTION IS EFFECTIVE JANUARY 1, 2012 \*\*\*\*\*

**206.691.added Filing of combined return by unitary business group.**

Sec. 691. A unitary business group shall file a combined return that includes each United States person that is included in the unitary business group. Each United States person included in a unitary business group or included in a combined return shall be treated as a single person, and all transactions between those persons included in the unitary business group shall be eliminated from the corporate income tax base and the apportionment formulas under this part. If a United States person included in a unitary business group or included in a combined return is subject to the tax under chapter 12 or 13, any corporate income attributable to that person shall be eliminated from the corporate income tax base and any sales attributable to that person shall be eliminated from the apportionment formula under this part.

**History:** Add. 2011, Act 38, Eff. Jan. 1, 2012.