

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.75 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.75 Furnishing true and correct copy of federal return; filing amended return.

Sec. 75. (1) A taxpayer required to file a return under this act may be required to furnish a true and correct copy of any return or portion of any return which he has filed under the provisions of the internal revenue code.

(2) A taxpayer shall file an amended return with the department showing any alteration in or modification of his federal income tax return which affects his tax base under this act. The amended return shall be filed within 120 days after the final determination by the internal revenue service.

History: 1975, Act 228, Eff. Jan. 1, 1976.