

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.76 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.76 Information return; copy of federal return filed by voluntary association, joint venture, partnership, estate, or trust.

Sec. 76. (1) At the request of the department, a person required by the internal revenue code to file or submit an information return of income paid to others shall, to the extent the information is applicable to residents of this state, at the same time file or submit the information in form and content as may be prescribed to the department.

(2) A voluntary association, joint venture, partnership, estate, or trust at the request of the department shall file a copy of any tax return or portion of any tax return which was filed under the provisions of the internal revenue code. The department may prescribe alternate forms of returns.

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