

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

206.699 Classification as disregarded entity for federal income tax purposes.

Sec. 699. Notwithstanding any other provision of this act, a person that is a disregarded entity for federal income tax purposes under the internal revenue code shall be classified as a disregarded entity for purposes of parts 2 and 3 of this act.

History: Add. 2011, Act 309, Eff. Jan. 1, 2012.