206.471 Administration of tax by department; forms; rules; printing summary of state expenditures and revenues in instruction booklet; space on tax return for school district; information to be provided in instruction booklet about purchase of annual state park motor vehicle permit; listing of credit and deduction; posting of list on website.

Sec. 471. (1) The tax imposed by this part shall be administered by the department. The department shall prescribe forms for use by taxpayers and may promulgate rules for all of the following:
(a) The maintenance by taxpayers of records, books, and accounts.
(b) The computation of the tax.
(c) The manner and time of changing or electing accounting methods and of exercising the accounting method options contained in this part.
(d) The making of returns, the payment of tax due, and the ascertainment, assessment, and collection of the tax.
(2) The rules shall follow the rulings of the United States internal revenue service with respect to the federal income tax if those rulings are not inconsistent with this part, and the department may adopt as a part of the rules any portions of the internal revenue code or rulings, in whole or in part.
(3) A summary of state expenditures and revenues by major category, in dollar amounts and percentage of total, for the most recent state fiscal year that the information is available, shall be printed in the instruction booklet accompanying each state income tax return.
(4) Each state income tax return shall contain a space for the taxpayer to indicate the school district in which the taxpayer resides.
(5) The department may provide information in the instruction booklet about the purchase of an annual state park motor vehicle permit pursuant to part 741 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.74101 to 324.74125.
(6) In the instruction booklet that accompanies the annual return required under this part, the department shall provide a clear and concise listing of each credit and each deduction allowed under this part and a reference to a detailed explanation.
(7) The department shall post the list described in subsection (6) on the department's official website.


Compiler's note: Subsection (1) of Section 3 of Act 484 provides:
“Section 3. (1) Sections 264, 274, 439, 440, 471, 475, 506, 512, 522, and 527a of Act No. 281 of the Public Acts of 1967, as amended by this amendatory act, are retroactive and effective January 1, 1996.”

Administrative rules: R 206.1 et seq. of the Michigan Administrative Code.