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## TAX RETURN ON POSTCARD

House Bill 4860

Sponsor: Rep. Michael Switalski

Committee: Tax Policy

Complete to 8-30-00

### A SUMMARY OF HOUSE BILL 4860 AS INTRODUCED 9-28-99

The bill would amend the Income Tax Act to require the Department of Treasury to develop a postcard-sized annual income tax return form, referred to as a 1040 PC filing option. Only taxpayers who were residents of the state for the entire tax year and who claimed no credits would be eligible to use that tax form in a tax year. As introduced, the bill would apply to the 1999 tax year and subsequent tax years.

The form would include only the following items: the name, address, Social Security number, and school district designation of the taxpayer or taxpayers; the total number and the amount of personal and dependency exemptions claimed; the total adjusted gross income from the taxpayer's or taxpayers' federal annual return; taxable income; the income tax rate and multiplier; the tax due; the amount of tax withheld; the amount of tax due or payable (with only one line to designate this information); and a signature, date, and declaration that the information provided was true and complete (on no more than two lines). Information to determine exemptions would have to be printed in the accompanying information booklet and not printed on the return.

Contributions to the Nongame Fish and Wildlife Trust Fund and to the Children's Trust Fund would not be on the 1040 PC annual return form.

MCL 206.311 et al.

Analyst: C. Couch

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