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A decorative banner featuring a close-up of vibrant orange and yellow autumn leaves, likely maple, against a blurred blue background. The leaves are positioned at the top and sides of the banner, framing the central text.

State of Michigan Update

What's New?

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- eServices for Tax Professionals
- Etreas.Michigan.gov/tp
- Individual Income Tax Portal: etres.michigan.gov/iit
- Business Tax Portal: etreas.michigan.gov/bt
- City Tax Portal: etreas.michigan.gov/ct
- eServices Help Center: [Michigan.gov/taxes/0,4676,7-238-103937--
-,00.html](http://Michigan.gov/taxes/0,4676,7-238-103937--,00.html)

Office of Taxpayer Advocate

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- Professional Hotline: 517-636-0616
- Professional eServices: www.Michigan.gov/taxes -
- then choose Tax Professional

TREASURY MIMODERNIZATION PROJECT



Treasury is working to bring modernized functionality to our Collections and Individual Income Tax areas through a state-of-the-art technology platform. This initiative will better serve Treasury customers by streamlining processes, improving customer service, and increasing consistency across Treasury.

The Collections portion of this project is currently slated to go live in 2023 and will feature a brand-new customer portal offering features like:

- making payments and viewing payment history
- viewing assessments
- submitting Power of Attorney forms
- viewing letters from Treasury, and
- sending inquiries electronically.

We are focused on keeping Treasury customers informed of project progress and take opportunities to gather feedback through educational events and communications. To stay up-to-date on the project, subscribe for Outreach notifications at michigan.gov/treasuryoutreach.

Revenue Administrative Bulletins (RABs)

2020-16	Replaces RAB 2015-25	Sales/Use Taxes	Lessors Explains the sales and use tax treatment of tangible personal property acquired for lease or rental.
2020-20	Replaces RAB 1991-1	Use Tax	Business Tax Exemption Explains the circumstances under which the transfer of a vehicle, off-road vehicle (ORV), manufactured housing, aircraft, snowmobile, or watercraft to or from a business can be exempt from use tax if made in connection with an organization, reorganization, dissolution, or partial liquidation of a business.
2020-22	Replaces RAB 1989-10	Income Tax	Tax Exempt Status Describes the Michigan income tax treatment of income from obligations of the United States government and United States agencies and territories under Part 1 of the Michigan Income Tax Act for individuals and estate and trust fiduciaries.

2020-23	Replaces RAB 2017-14	Income Tax	Net Operating Loss Describes how to compute a net operating loss (NOL) and an NOL deduction for Michigan individual, trust and estate (fiduciary) income tax and described the impact of a federal NOL on Michigan tax credits.
2020-25	Replaces 1988-42, 1991-19, and 1995-3	Sales/Use Tax	Nonprofit Entities Describes the sales and use tax treatment of tangible personal property and taxable services sold to and sold by certain exempt nonprofit entities.
2020-26	New	Corporate Income Tax	Small Business Alternative Credit Describes the Small Business Alternative Credit (SBAC) and its application under Part 2 of the Michigan Income Tax Act (commonly known as the Corporate Income Tax or CIT).

Tax Policy Newsletters

June 2020	Focusing In: Sales Tax Information for Photographers	Covers the modern photography industry and the application of sales and use taxes. Includes answers to frequently asked questions.
November 2020	Continued Focus: More Frequently Asked Questions from Professional Photographers	Follow up to the June 2020 photography industry and sales and use taxes article, providing a second set of answers to frequently asked questions.
August 2021	Sharper Focus: More Frequently Asked Questions from Professional Photographers	Final set of questions and answers for small businesses in the modern photography industry as it relates to sales and use taxes

Recent Treasury Notices

- Notice Regarding Bottle Deposit Return Program
- Update to April 1, 2021 Notice Regarding the Treatment of Unemployment Compensation for Tax Year 2020
- Treatment of Paycheck Protection Program (PPP) Loans Under the Michigan Income Tax Act
- Estimated Tax Penalty and Interest Waiver for Individuals Who Received Unemployment Benefits in Tax Year 2020

Reinstated IIT Tax Forms



Michigan Excess
Business Loss
M-461



Michigan Farming loss Carryback
Refund Request (Form 5603)



Michigan Net Operating loss Deduction
(Form 5674)

Homestead Property Tax Credit



Taxable Value less than \$ 136,600



Total Household Resources less than \$ 60,600



Total Household Resources phase out begins at \$ 51,600