

## Michigan: The New Corporate Income Tax

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June 13, 2011

Miller Canfield (Ann Arbor)

June 16, 2011

Miller Canfield (Troy)

June 20, 2011

Miller Canfield (Detroit)

June 23, 2011

GVSU Eberhard Center Room H/Second Level (Grand Rapids)

### ***Approved for two hours of CPE credits***

#### **Agenda:**

3:00 - 5:00 PM

Refreshments, cocktails and an opportunity to network will follow

Business tax in Michigan is changing again. This seminar provides a comprehensive overview of the new Michigan Corporate Income Tax and helps prepare businesses for the transitional challenges. The speakers, each with a long history of working with government and helping taxpayers, will provide useful advice and practical tips.

#### **Topics to be discussed:**

- Overview and key elements of the Corporate Income Tax
- Technical elements of the new tax including
  - tax base
  - apportionment
  - pass through and disregarded entities
  - NOLS and credits
  - FAS 109 and FIN 48 Implications
- Transitional issues and planning
- Changes to the individual income tax: unitary and composite return filings and apportionment
- The "final" Michigan Business Tax Return and unresolved issues with the MBT

#### **Who should attend:**

Controllers, tax managers, tax directors, accounting and tax staff, chief financial officers, any tax professionals, finance professionals and others interested in state tax should attend.

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**Register three days prior:**

Space is limited. There is no cost to attend.

**Questions:**

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