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The Michigan Business Tax Desktop Reference Manual is Now Available

GRAND RAPIDS, MI – Monday, May 12, 2008 – After six months of writing and several weeks of editing, the first edition of The Michigan Business Tax Desktop Reference Manual is available. Several Amendments to the Michigan Business Tax Act (MBTA) have made it a moving target. Unlike the Single Business Tax (SBT), there is not any movement for repeal. Like the SBT, the Michigan Business Tax (MBT) is unique and very complicated.

The MBT represents out-of-the-box thinking in many respects. A key feature of the manual is the one hundred pages covering nexus, apportionment and unitary. For a tax junkie like me, it presents a most interesting challenge.

About the Title: I grew up with the SBT. I started my career in state and local tax in 1970 as a tax auditor working for the Michigan Department of Treasury. I audited the old Michigan Business Activities Tax and when the SBT was enacted in 1975, I moved to public accounting. My tools of the trade were the CCH Master Tax Guide, Millers Oil and Gas, and later, West's Official Michigan Tax Guide. They were always close at hand, on my desktop. The Michigan Business Tax Desktop Reference Manual was written and designed to be a quick and handy reference guide -- something you would want to have handy, and close by.



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There are two components to the manual: the explanation text and the reference section.

Explanation Text: In a writing style that I previously used with my Single Business Tax and Michigan Sales and Use Tax publications, I took the complicated law and rewrote it in easy-to-read and understandable language. The manual is arranged in a logical sequence of twenty chapters. It is designed to get the answer quickly. Each page has one-inch margins on each side and printed in one and a half line spacing to allow for notes, underlining, or highlighting. I used 12 point font for easy reading. Section and subsection headings help organize the material and allow for a logical presentation. The manual was designed to make MBT research easy and available.

Reference Section: The reference section has some interesting features. The explanation section of the manual has references in the text to Michigan Compiled Law (MCL) Citations. When doing MBT research, the quick answer is in the text. However, all research should include a review of the law. The MCL cites in the text make it easy to simply move to the back of the manual to research the appropriate statutory provision. The MCL cite can also be use to electronically research the law. The law section has a ten page table of contents to allow for quick access to the law. The presentation of the law has both the MBTA section number as well as the MCL cite, again to make the research easier. The reference section also includes all MBT-relevant Revenue Administrative Bulletins (RABs) and Frequently Asked Questions (FAQs) issued through the date of publication, May 1, 2008.

In 2007 I made almost 50 presentations and speeches about the MBT. It became very clear that the greatest number of questions were about nexus, apportionment and the unitary concept. The MBT is unique in all three areas. A substantial part of the text is devoted to these three chapters: 25 pages on nexus, 25 pages on apportionment and 50 pages on unitary. In these sections I covered the constitutional aspects of multistate taxation.

The price for The Michigan Business Tax Desktop Reference Manual is \$275 (includes sales tax and shipping and handling). You can order the book by:

- Calling EHTC @ 616-575-3482 x139 with a credit card number and billing/shipping information.
- Sending a request to ehc@ehc.com that includes information on how to contact you back for the payment information.
- Filling out an order form at one of my MACPA-sponsored MBT seminars (see <http://www.ehtc.com/ehc/eventssalt.htm>).

I invite any and all feedback on the book.

Stay tuned for more news and follow the [MichiganStateAndLocalTaxBlog](#) for information as it becomes available.

If you have any questions, please go ahead and contact me. I would be happy to be of

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Sincerely,

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