

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

\*\*\*\*\* 206.687.added THIS ADDED SECTION IS EFFECTIVE JANUARY 1, 2012 \*\*\*\*\*

**206.687.added Furnishing copy of return filed under internal revenue code; amended return.**

Sec. 687. (1) A taxpayer required to file a return under this part may be required to furnish a true and correct copy of any return or portion of any return filed under the provisions of the internal revenue code.

(2) A taxpayer shall file an amended return with the department showing any alteration in or modification of a federal income tax return that affects its tax base under this part. The amended return shall be filed within 120 days after the final determination by the internal revenue service.

**History:** Add. 2011, Act 38, Eff. Jan. 1, 2012.