

**INVESTIGATING ASSETS ON
CONSERVATORSHIPS/DECEDENT'S
ESTATES FOR INVENTORY AND
ACCOUNTS**

**PRESENTED BY:
DONALD M. STREHL, ESQ.
CASHEN & STREHL, P.C.
45700 VILLAGE BLVD.
SHELBY TOWNSHIP, MI 48315
(586) 532-4100**

TABLE OF CONTENTS

| | |
|----------------------------|-----|
| Searching for Assets | 1-3 |
|----------------------------|-----|

Attachments:

- Exhibit 1 - 1040 U.S. Individual Income Tax Return
- Exhibit 2 - Schedule A
- Exhibit 3 - Schedule B
- Exhibit 4 - Schedule D
- Exhibit 5 – Schedule E (2 Pages)
- Exhibit 6 – Michigan Individual Tax Return MI1040 (5 Pages)
- Exhibit 7 – Form 4506 – Request for Copy of Tax Return (2 Pages)
- Exhibit 8 - Form 4506 T – Request for Transcript of Tax Return
(2 Pages)
- Exhibit 9 – Checklist for Administration of Conservatorship
Checklist for Administration of Decedent’s Estates
(2 Pages)
- Exhibit 10 – Form SS-4 Application for Employer Identification
Number (EIN)(2 Pages)

**INVESTIGATING ASSETS ON CONSERVATORSHIPS/DECEDENT'S
ESTATES FOR INVENTORY AND ACCOUNTS**

SEARCHING FOR ASSETS

1. Check the Residence:

- Most people keep important documents in one place.
- Check any mail in the residence.
- Have the mail immediately forwarded to your office. This can be done online at USPS.com for a fee of \$1.05.
- If check registers or bank statements with copies of check are available, a review of these items can reveal investment contributions, life insurance payments, payments on taxes or utilities on non-residence property they own. Payments for insurance premiums may reveal some assets the decedent/ward owned are being covered, i.e. jewelry, collectibles, etc.
- Interview family members and friends, they may have knowledge of investments or banks used by the client.
- Interview CPA or Tax Preparer.
- Look for Income tax returns – they are a good source of information.

Review of Federal Income Tax Returns if available – (Exhibit 1)

Schedule A – Itemized Deductions. (Exhibit 2)

Review of interest expense and real estate tax deductions will show if there is other property owned other than the client's principal residence.

Schedule B. (Exhibit 3)

Lists client's interest income with source of income.

Lists client's dividends received during the year. Many times individual dividends are not stated rather the brokerage company who holds the stock

Schedule D. (Exhibit 4)

Sales of stocks and other capital assets. Again, instead of listing the stocks, the Brokerage Company would be stated.

Schedule E. (Exhibit 5)

Page 1 lists any investment properties owned as an individual and rented; would also list income such as Pensions, IRA's and Social Security

Page 2 lists income and losses from partnerships, S Corporations and Trusts.

W-2's, 1099's

Usually attached to the return, they can reveal if a younger client is covered by a retirement plan or if they have life insurance by their employer.

Review of State Income Tax Returns If Available (Exhibit 6)

While these forms are not as good a source as the Federal Returns –

If there is a homestead property credit, the taxable value of the residence will be stated.

On Page 1 there is a subtraction line. There may be some property out of Michigan that earns income and it is not taxable on the Michigan return. Also, the client may be investing in Education plans for children or grandchildren, where they are the owner.

If you cannot find tax returns you can get copies of prior years returns by completing Form 4506 – (Exhibit 7)

If you find the client has not prepared tax returns in a number of years, you can request a transcript of income from the IRS by completing Form 4506T (Exhibit 8)

- **Recommend when you are searching a residence, that you be accompanied by another person who could verify personal items, cash, safes and safety deposit boxes and make a list of these items for both to sign.**

2. Escheated/Unclaimed Property:

- **Search all escheated/unclaimed property maintained by State of Michigan. This can be accomplished online – www.michigan.gov under “unclaimed property”.**

3. MISCELLANEOUS:

- **Administration of Conservatorship/Decedent’s Estate. Attached please find a checklist that has been used and very helpful in the administration of Conservatorship/Decedent’s Estate after searching and finding assets.(Exhibit 9)**

4. EMPLOYER IDENTIFICATION NUMBER (EIN):

- **In a Decedent’s Estate an EIN should be obtained from the IRS by completing Form SS-4 Application (attached) and can be obtained online at: www.irs.gov/Businesses/Small-Businesses.(Exhibit10)**

EXHIBIT 1

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning . 2013, ending . 20 See separate instructions. Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qual. for child tax credit (see instr.)

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required 8b Tax-exempt interest. Do not include on line 8a 9a Ordinary dividends. Attach Schedule B if required 9b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15b Taxable amount 16a Pensions and annuities 16b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20b Taxable amount 21 Other income. List type and amount 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income 23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37

EXHIBIT 2

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2013

Attachment
Sequence No. **07**

▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

▶ Attach to Form 1040.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Your social security number

| | | | | | |
|--|---|---|--|----|--|
| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | | | |
| | 1 | Medical and dental expenses (see instructions) | 1 | | |
| | 2 | Enter amount from Form 1040, line 38 <input type="text" value="2"/> | 2 | | |
| | 3 | Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead | 3 | | |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | 4 | |
| Taxes You Paid | 5 State and local (check only one box): | | 5 | | |
| | a | <input type="checkbox"/> Income taxes, or | } | | |
| | b | <input type="checkbox"/> General sales taxes | | | |
| | <input checked="" type="checkbox"/> 6 | Real estate taxes (see instructions) | 6 | | |
| | 7 | Personal property taxes | 7 | | |
| | 8 | Other taxes. List type and amount ▶ | 8 | | |
| | 9 | Add lines 5 through 8 | | 9 | |
| | Interest You Paid | 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | |
| | | <input checked="" type="checkbox"/> 11 | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ | 11 | |
| 12 | | Points not reported to you on Form 1098. See instructions for special rules | 12 | | |
| 13 | | Mortgage insurance premiums (see instructions) | 13 | | |
| <input checked="" type="checkbox"/> 14 | | Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | | |
| 15 | | Add lines 10 through 14 | | 15 | |
| Gifts to Charity | 16 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | | |
| | 17 | Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | | |
| | 18 | Carryover from prior year | 18 | | |
| | 19 | Add lines 16 through 18 | | 19 | |
| Casualty and Theft Losses | 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 | |
| Job Expenses and Certain Miscellaneous Deductions | 21 | Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | 21 | | |
| | 22 | Tax preparation fees | 22 | | |
| | <input checked="" type="checkbox"/> 23 | Other expenses—investment, safe deposit box, etc. List type and amount ▶ | 23 | | |
| | 24 | Add lines 21 through 23 | 24 | | |
| | 25 | Enter amount from Form 1040, line 38 <input type="text" value="25"/> | 25 | | |
| | 26 | Multiply line 25 by 2% (.02) | 26 | | |
| | 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | 27 | |
| Other Miscellaneous Deductions | 28 | Other—from list in instructions. List type and amount ▶ | | 28 | |
| Total Itemized Deductions | 29 | Is Form 1040, line 38, over \$150,000? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | 29 | |
| | 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/> | | | |

EXHIBIT 3

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2013

Attachment Sequence No. 08

Name(s) shown on return

Your social security number

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

Note. If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5 List name of payer
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

Note. If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Part III Foreign Accounts and Trusts

(See instructions on back.)

- 7a At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1, to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located
8 During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Yes No

Table with 2 columns: Yes, No. Rows correspond to questions 7a, b, and 8.

EXHIBIT 4

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No 1545-0074

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2013

Attachment
Sequence No **12**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Your social security number

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 |

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then go to Part III on the back | | | | 15 |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2013

EXHIBIT 5

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2014

Attachment
Sequence No. **13**

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 4D.

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

| | | | | | |
|-----------|---|--|------------------|-------------------|--------------------------|
| 1a | Physical address of each property (street, city, state, ZIP code) | | | | |
| A | | | | | |
| B | | | | | |
| C | | | | | |
| 1b | Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
| A | | | A | | <input type="checkbox"/> |
| B | | | B | | <input type="checkbox"/> |
| C | | | C | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

| Income: | Properties: | A | B | C |
|--|-------------|-----|-----|-----|
| 3 Rents received | 3 | | | |
| 4 Royalties received | 4 | | | |
| Expenses: | | | | |
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see instructions) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions. | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 Other interest. | 13 | | | |
| 14 Repairs. | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | | | |
| 17 Utilities. | 17 | | | |
| 18 Depreciation expense or depletion | 18 | | | |
| 19 Other (list) ▶ | 19 | | | |
| 20 Total expenses. Add lines 5 through 19 | 20 | | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | 21 | | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | () | () | () |
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | | | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | | | |
| c Total of all amounts reported on line 12 for all properties | 23c | | | |
| d Total of all amounts reported on line 18 for all properties | 23d | | | |
| e Total of all amounts reported on line 20 for all properties | 23e | | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | () | | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | | | |

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

EXHIBIT 6

2013 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2014.

Type or print in blue or black ink.

| | | | |
|--|--|--|--|
| | | | |
| | | | |
| | | | |
| | | | 4. School District Code (5 digits – see page 60) |

| | |
|--|--|
| <p>5. STATE CAMPAIGN FUND Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.</p> <p>a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse</p> | <p>6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.</p> |
| <p>7. 2013 FILING STATUS. Check one.</p> <p>a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married, Filing jointly c. <input type="checkbox"/> Married, Filing separately*</p> <p>* If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; width: 200px; height: 20px; margin-top: 5px;"></div></p> | <p>8. 2013 RESIDENCY STATUS. Check all that apply.</p> <p>a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident *</p> <p>* If you check box "b" or "c," you must complete and attach Schedule NR.</p> |

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

| | | | | | |
|--|-----|--------------------------|---------|-----|----|
| a. Number of exemptions claimed on 2013 federal return | 9a. | x | \$3,950 | 9a. | 00 |
| b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled | 9b. | x | \$2,500 | 9b. | 00 |
| c. Number of qualified disabled veterans | 9c. | x | \$300 | 9c. | 00 |
| d. Claimed as dependent, see line 9 NOTE above | 9d. | <input type="checkbox"/> | | 9d. | 00 |
| e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 | 9e. | | | 9e. | 00 |

| | | | |
|--|-----|--|----|
| 10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see p. 9) | 10. | | 00 |
| 11. Additions from Michigan Schedule 1, line 9. Attach Schedule 1 | 11. | | 00 |
| 12. Total. Add lines 10 and 11 | 12. | | 00 |
| 13. Subtractions from Michigan Schedule 1, line 27. Attach Schedule 1 | 13. | | 00 |
| 14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" | 14. | | 00 |
| 15. Exemption allowance. Enter amount from line 9e or Schedule NR, line 19 | 15. | | 00 |
| 16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" | 16. | | 00 |
| 17. Tax. Multiply line 16 by 4.25% (0.0425) | 17. | | 00 |

NON-REFUNDABLE CREDITS

| | AMOUNT | | CREDIT | |
|---|--------|--|--------|----|
| 18. Income Tax Imposed by government units outside Michigan. Attach a copy of the return (see instructions) | 18a. | | 18b. | 00 |
| 19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions) | 19a. | | 19b. | 00 |
| 20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0" | 20. | | 20. | 00 |

Filer's Social Security No.

| | | | |
|---|-----|--|----|
| 21. Enter amount of Income Tax from line 20 | 21. | | 00 |
| 22. Voluntary Contributions from Form 4642, line 11. Attach Form 4642 | 22. | | 00 |
| 23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1, line 3, p. 8. | 23. | | 00 |
| 24. Total Tax Liability. Add lines 21, 22 and 23 | 24. | | 00 |

REFUNDABLE CREDITS AND PAYMENTS

| | | | |
|---|------|--|----|
| 25. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2 | 25. | | 00 |
| 26. Farmland Preservation Credit. Attach MI-1040CR-5 | 26. | | 00 |
| 27. a. Federal Earned Income Tax Credit | 27a. | | 00 |
| b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06) | 27b. | | 00 |
| 28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581 | 28. | | 00 |
| 29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W (do not submit W-2s) | 29. | | 00 |
| 30. Estimated tax, extension payments and 2012 credit forward | 30. | | 00 |
| 31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30 | 31. | | 00 |

REFUND OR TAX DUE

| | | | |
|---|-----|--|----|
| 32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest and penalty if applicable (see p. 10) YOU OWE | 32. | | 00 |
| 33. Overpayment. If line 31 is greater than line 24, subtract line 24 from line 31 | 33. | | 00 |
| 34. Credit Forward. Amount of line 33 to be credited to your 2014 estimated tax for your 2014 tax return | 34. | | 00 |
| 35. Subtract line 34 from line 33 REFUND | 35. | | 00 |

D

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See page 11 and complete a, b and c.

| | | |
|----------------------------------|--------------------------|--|
| a. Routing Transit Number | b. Account Number | c. Type of Account |
| | | 1 <input type="checkbox"/> Checking 2 <input type="checkbox"/> Savings |

| | | | |
|---|--------|---|--|
| Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2012, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2013 (MM-DD-YYYY) | | Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge. | |
| Filer | Spouse | Preparer's PTIN, FEIN or SSN | |
| Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge. | | Preparer's Business Name (print or type) | |
| Filer's Signature | Date | Preparer's Business Address (print or type) | |
| Spouse's Signature | Date | | |
| <input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer. | | | |

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**
Pay amount on line 32. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan." Print your Social Security number and "2013 Income Tax" on the front of your check. If paying on behalf of another taxpayer, write the taxpayer's name and Social Security number on the check. Do not staple your check to the return. Keep a copy of your return and supporting schedules for six years. To check your refund status, have a copy of your MI-1040 available when you visit www.michigan.gov/it.

2013 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967.

Type or print in blue or black ink. Attach to Form MI-1040.

Attachment 01

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Additions to Income (all entries must be positive numbers)

| | | | | | | | | | | | | | | | | | | | | |
|--|---|---|--|----|--|----|--|----|--|----|--|----|--|----|--|----|--|----|--|----|
| <p>1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions</p> <p>2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see p. 11)</p> <p>3. Gains from Michigan column of MI-1040D and MI-4797</p> <p>X 4. Losses attributable to other states (see p. 11)</p> <p>5. Net loss from federal column of your Michigan MI-1040D or MI-4797</p> <p>6. Oil and gas expenses deducted to arrive at Adjusted Gross Income (AGI)</p> <p>7. Federal Net Operating Loss deduction</p> <p>8. Other (see p. 12). Describe: _____</p> <p>9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11</p> | <p>1.</p> <p>2.</p> <p>3.</p> <p>4.</p> <p>5.</p> <p>6.</p> <p>7.</p> <p>8.</p> <p>9.</p> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 90%; height: 25px;"></td><td style="width: 10%; text-align: center;">00</td></tr> <tr><td style="height: 25px;"></td><td style="text-align: center;">00</td></tr> <tr><td style="height: 25px;"></td><td style="text-align: center;">00</td></tr> <tr><td style="height: 25px;"></td><td style="text-align: center;">00</td></tr> <tr><td style="height: 25px;"></td><td style="text-align: center;">00</td></tr> <tr><td style="height: 25px;"></td><td style="text-align: center;">00</td></tr> <tr><td style="height: 25px;"></td><td style="text-align: center;">00</td></tr> <tr><td style="height: 25px;"></td><td style="text-align: center;">00</td></tr> <tr><td style="height: 25px;"></td><td style="text-align: center;">00</td></tr> </table> | | 00 | | 00 | | 00 | | 00 | | 00 | | 00 | | 00 | | 00 | | 00 |
| | 00 | | | | | | | | | | | | | | | | | | | |
| | 00 | | | | | | | | | | | | | | | | | | | |
| | 00 | | | | | | | | | | | | | | | | | | | |
| | 00 | | | | | | | | | | | | | | | | | | | |
| | 00 | | | | | | | | | | | | | | | | | | | |
| | 00 | | | | | | | | | | | | | | | | | | | |
| | 00 | | | | | | | | | | | | | | | | | | | |
| | 00 | | | | | | | | | | | | | | | | | | | |
| | 00 | | | | | | | | | | | | | | | | | | | |

2013 MICHIGAN Schedule 1 Additions and Subtractions

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Subtractions from Income (all entries must be positive numbers)

| | | | |
|---|-----|--|----|
| 10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Attach U.S. Schedule B if over \$5,000 | 10. | | 00 |
| 11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits | 11. | | 00 |
| 12. Gains from federal column of Michigan MI-1040D and MI-4797 | 12. | | 00 |
| <input checked="" type="checkbox"/> 13. Income attributable to another state. Explain type and source: _____ | 13. | | 00 |
| 14. Taxable Social Security benefits or military pay included on MI-1040, line 10 | 14. | | 00 |
| 15. Income earned while a resident of a Renaissance Zone. See p. 12. | 15. | | 00 |
| 16. Michigan state and local income tax refunds received in 2013 and included in MI-1040, line 10. | 16. | | 00 |
| <input checked="" type="checkbox"/> 17. Michigan Education Savings Program and MI 529 Advisor Plan | 17. | | 00 |
| <input checked="" type="checkbox"/> 18. Michigan Education Trust. | 18. | | 00 |
| 19. Oil and gas gross income included in AGI | 19. | | 00 |
| 20. Resident tribal member income exempted under a State/Tribal tax agreement | 20. | | 00 |
| 21. Michigan Net Operating Loss Deduction | 21. | | 00 |
| 22. Miscellaneous subtractions (see p. 13). Describe: _____ | 22. | | 00 |

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions on page 13 before continuing with this section.

| | | | | | | |
|-----|----------------------------|------------------------------|---------------------------|----------------------------|------------------------------|---------------------------|
| 23. | FILER | | | SPOUSE | | |
| | A. Year of Birth (19xx) | B. Age (as of 12-31-2013) | C. Check if SSA Exempt | D. Year of Birth (19xx) | E. Age (as of 12-31-2013) | F. Check if SSA Exempt |
| | | | | | | |

| | | | |
|---|-----|--|----|
| 24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14) | 24. | | 00 |
| 25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884 | 25. | | 00 |
| 26. Dividend/interest/capital gains deduction for taxpayers 68 years and older . Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25 | 26. | | 00 |

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

| | | | |
|--|-----|--|----|
| 27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13 | 27. | | 00 |
|--|-----|--|----|

2013 MICHIGAN Homestead Property Tax Credit Claim MI-1040CR

Attachment 05

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | 4. School District Code (5 digits - see p. 60) |

5. Check the box for which you or your spouse qualify (excluding dependents). If you qualify for both boxes, see instructions on page 27.

- a. Age 65 or older; or an unmarried spouse of a person who was 65 or older at the time of death.
- b. Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.

6. 2013 FILING STATUS:

- Check one
- a. Single
- b. Married, Filing jointly
- c. Married, Filing separately

7. 2013 RESIDENCY STATUS:

- Check all that apply.
- a. Resident
- b. Nonresident
- c. Part-Year Resident *

*If you checked box "c," enter dates of Michigan residency in 2013. Enter dates as MM-DD-YYYY (Example: 04-15-2013).

| | FILER | SPOUSE |
|-------|-------|--------|
| FROM: | | |
| TO: | | |

8. Homestead Status

Check here if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your assessor.

9. Homeowners: Enter the 2013 taxable value of your homestead (see p. 27). If you did not check box 8 above and your taxable value is greater than \$135,000, STOP; you are not eligible. Farmers: enter your taxable value including your homestead and unoccupied farmland

| | |
|--|----|
| | 00 |
| | 00 |

10. Property Taxes levied on your home for 2013 (see p. 24) or amount from line 51, 56 and/or 57

| | |
|--|----|
| | 00 |
|--|----|

11. Renters: Enter rent you paid for 2013 from line 53 and/or 55

| | |
|--|----|
| | 00 |
|--|----|

12. Multiply line 11 by 20% (0.20)

| | |
|--|----|
| | 00 |
|--|----|

13. Total. Add lines 10 and 12

| | |
|--|----|
| | 00 |
|--|----|

TOTAL HOUSEHOLD RESOURCES. Include income from both spouses. If married, filing separately, See Form 5049 at www.michigan.gov/treasury

14. Wages, salaries, tips, sick, strike and SUB pay, etc. 14.
15. All interest and dividend income (including nontaxable interest) 15.
16. Net business income (including net farm income). If negative enter "0" 16.
17. Net royalty or rent income. If negative enter "0" 17.
18. Retirement pension, annuity, and IRA benefits. 18.
19. Capital gains less capital losses, (see p. 28) 19.
20. Alimony and other taxable income Describe: 20.

| | |
|--|----|
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |

21. Social Security, SSI, and/or railroad retirement benefits 21.
22. Child support and foster parent payments 22.
23. Unemployment compensation 23.
24. Gifts or expenses paid on your behalf 24.
25. Other nontaxable income Describe: 25.
26. Workers'/veterans' disability compensation/pension benefits 26.
27. FIP and other DHS benefits (Do not include food assistance) 27.

| | |
|--|----|
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |

28. SUBTOTAL. Add lines 14 through 27

SUBTOTAL

| | |
|--|----|
| | 00 |
|--|----|

Continue on page 2. This form cannot be processed if pages 2 and 3 are not complete and attached.

EXHIBIT 7

Request for Copy of Tax Return

▶ Request may be rejected if the form is incomplete or illegible.

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Return or Account Transcript" or call 1-800-908-9946.

| | |
|---|--|
| 1a Name shown on tax return. If a joint return, enter the name shown first. | 1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions) |
| 2a If a joint return, enter spouse's name shown on tax return. | 2b Second social security number or individual taxpayer identification number if joint tax return |
| 3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions) | |
| 4 Previous address shown on the last return filed if different from line 3 (see instructions) | |
| 5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. | |

Caution. If the tax return is being mailed to a third party, ensure that you have filled in lines 6 and 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax return to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your return information, you can specify this limitation in your written agreement with the third party.

6 **Tax return requested.** Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ _____

Note. If the copies must be certified for court or administrative proceedings, check here

7 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

| | |
|---|----------|
| 8 Fee. There is a \$50 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN, ITIN, or EIN and "Form 4506 request" on your check or money order. | |
| a Cost for each return | \$ 50.00 |
| b Number of returns requested on line 7 | |
| c Total cost. Multiply line 8a by line 8b | \$ |

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

Caution. Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note.** For tax returns being sent to a third party, this form must be received within 120 days of the signature date.

| | | | |
|------------------|--|------|---|
| Sign Here | Signature (see instructions) | Date | Phone number of taxpayer on line 1a or 2a |
| | Title (if line 1a above is a corporation, partnership, estate, or trust) | | |
| | Spouse's signature | Date | |

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506 and its instructions, go to www.irs.gov/form4506. Information about any recent developments affecting Form 4506, Form 4506T and Form 4506T-EZ will be posted on that page.

General Instructions

Caution. Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate (on line 5) a third party to receive the tax return.

How long will it take? It may take up to 75 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and records of account.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Return or Account Transcript" or call 1-800-908-9946.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

| If you filed an individual return and lived in: | Mail to: |
|--|--|
| Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address | Internal Revenue Service RAIVS Team Stop 6716 AUCS Austin, TX 73301 |
| Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming | Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888 |
| Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia | Internal Revenue Service RAIVS Team Stop 6705 P-6 Kansas City, MO 64999 |

Chart for all other returns

| If you lived in or your business was in: | Mail to: |
|--|--|
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address | Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 |
| Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin | Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 |

Specific Instructions

Line 1b. Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act

Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. If you request a copy of a tax return, sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 16 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506 simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224.

Do not send the form to this address. Instead, see *Where to file* on this page.

EXHIBIT 8

Request for Transcript of Tax Return

OMB No. 1545-1872

▶ Request may be rejected if the form is incomplete or illegible.

▶ For more information about Form 4506-T, visit www.irs.gov/form4506t.

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

| | |
|---|---|
| 1a Name shown on tax return. If a joint return, enter the name shown first. | 1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions) |
| 2a If a joint return, enter spouse's name shown on tax return. | 2b Second social security number or individual taxpayer identification number if joint tax return |
| 3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions) | |
| 4 Previous address shown on the last return filed if different from line 3 (see instructions) | |
| 5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. | |

Caution. If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days

c Record of Account, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days

Caution. If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

Caution. Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

| | |
|--|---|
| | Phone number of taxpayer on line 1a or 2a |
| Sign Here ▶ Signature (see instructions) | Date |
| ▶ Title (if line 1a above is a corporation, partnership, estate, or trust) | |
| ▶ Spouse's signature | Date |

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-T and its instructions, go to www.irs.gov/form4506t. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

General Instructions

Caution. Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note. If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

| If you filed an individual return and lived in: | Mail or fax to: |
|--|--|
| Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address | Internal Revenue Service RAIVS Team Stop 6715 AUSC Austin, TX 73301 |
| Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming | 512-460-2272 |
| Alabama, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming | Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888 |
| Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia | 559-456-7227 |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wyoming | Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 |
| Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin | Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wyoming | 801-620-6922 |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wyoming | 859-669-3592 |

Chart for all other transcripts

| If you lived in or your business was in: | Mail or fax to: |
|--|--|
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address | Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 |
| Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin | 801-620-6922 |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address | Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address | 859-669-3592 |

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P. O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party—Business.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form,** 10 min.; **Preparing the form,** 12 min.; and **Copying, assembling, and sending the form to the IRS,** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.

EXHIBIT 9

CHECKLIST FOR ADMINISTRATION OF CONSERVATORSHIP

NAME OF ESTATE: _____

- _____ Change of address with Post Office to forward mail from residence
- _____ View residence of protected person, remove valuables and important papers
- _____ Arrange for clean-up/clean-out and securing of residence, if necessary
- _____ Arrange for any appraisals needed for real estate or other personal property
- _____ Verify insurance coverage on real estate and automobiles and notify providers of appointment of Conservator and change of address
- _____ Change billing address and/or cancel unnecessary utilities at residence
- _____ Contact all banks, credit unions, and investment companies regarding appointment of Conservator, change address, close or re-title accounts
- _____ Contact benefit providers such as pension or retirement companies, BCBS, etc. regarding appointment of Conservator and change of address
- _____ Submit Request to be Selected as Payee for Social Security benefits, if necessary, and/or determine current direct deposit instructions
- _____ Contact Life Insurance Companies regarding appointment of Conservator and change of address
- _____ Obtain value of savings bonds, if any, and secure or take to bank for redemption
- _____ Determine value of and deposit any stock certificates with Investment broker in name of Estate
- _____ Open new estate bank account if a current account has not been re-titled
- _____ Pay outstanding bills after marshaling assets
- _____ Contact credit card companies, if any, to notify of Conservatorship, change of address and to close accounts
- _____ Search Michigan Unclaimed Property web site for escheated property
- _____ Prepare Inventory of estate assets
- _____ Arrange for sale of real estate, automobiles and/or personal property, if necessary

CHECKLIST FOR ADMINISTRATION OF DECEDENT'S ESTATES:

FILE NAME: _____

- _____ Send change of address to Post Office to forward mail
- _____ View residence of decedent; remove valuables, personal and important papers
- _____ Arrange for clean-up/clean-out of residence
- _____ Verify insurance coverage on real estate and automobiles
- _____ Change billing address or cancel utilities at residence
- _____ Contact all banks, credit unions, and investment companies regarding death and appointment of Personal Representative
- _____ Cancel benefits – i.e. pension, Social Security, Blue Cross, etc.
- _____ Obtain Employer Identification Number (EIN) for Estate
- _____ Contact life insurance companies
- _____ Retitle or close bank account and/or investment accounts
- _____ Deposit any stock certificates with a Broker of your choosing in name of Estate
- _____ Open estate bank account
- _____ Pay outstanding bills after marshaling assets
- _____ Contact credit card companies, if any, to close accounts
- _____ Contact or locate heirs (contact Cliff von Langen if needed)
- _____ Send Notices to Known Creditors
- _____ Obtain values of any savings bonds and take to bank for redemption
- _____ Arrange for any appraisals needed for real estate or other personal property
- _____ Search Michigan Unclaimed Property web site for escheated property
- _____ Prepare Inventory of estate assets
- _____ Arrange for sale of real estate or personal property, if necessary

EXHIBIT 10

Application for Employer Identification Number

OMB No. 1545-0003

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

| | | | | | |
|--|---|--|--------------|-----------|-------|
| Type or print clearly. | 1 Legal name of entity (or individual) for whom the EIN is being requested | | | | |
| | 2 Trade name of business (if different from name on line 1) | 3 Executor, administrator, trustee, "care of" name | | | |
| | 4a Mailing address (room, apt., suite no. and street, or P.O. box) | 5a Street address (if different) (Do not enter a P.O. box.) | | | |
| | 4b City, state, and ZIP code (if foreign, see instructions) | 5b City, state, and ZIP code (if foreign, see instructions) | | | |
| | 6 County and state where principal business is located | | | | |
| | 7a Name of responsible party | 7b SSN, ITIN, or EIN | | | |
| 8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 8b If 8a is "Yes," enter the number of LLC members ▶ | | | |
| 8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | |
| 9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check. | | | | | |
| <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ Group Exemption Number (GEN) if any ▶ _____ | | | | | |
| 9b If a corporation, name the state or foreign country (if applicable) where incorporated | State | Foreign country | | | |
| 10 Reason for applying (check only one box) | | | | | |
| <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ | | | | | |
| 11 Date business started or acquired (month, day, year). See instructions. | 12 Closing month of accounting year | | | | |
| 13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. | 14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/> | | | | |
| <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border: 1px solid black;">Agricultural</td> <td style="width:33%; border: 1px solid black;">Household</td> <td style="width:33%; border: 1px solid black;">Other</td> </tr> </table> | | | Agricultural | Household | Other |
| Agricultural | Household | Other | | | |
| 15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ | | | | | |
| 16 Check one box that best describes the principal activity of your business. | | | | | |
| <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) _____ | | | | | |
| 17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. | | | | | |
| 18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ | | | | | |

| | | |
|---|---|---|
| Third Party Designee | Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form. | |
| | Designee's name | Designee's telephone number (include area code) () |
| | Address and ZIP code | Designee's fax number (include area code) () |
| Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. | | Applicant's telephone number (include area code) () |
| Name and title (type or print clearly) ▶ | | Applicant's fax number (include area code) () |
| Signature ▶ | | Date ▶ |

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

| IF the applicant.. | AND... | THEN... |
|--|---|--|
| Started a new business | Does not currently have (nor expect to have) employees | Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18. |
| Hired (or will hire) employees, including household employees | Does not already have an EIN | Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18. |
| Opened a bank account | Needs an EIN for banking purposes only | Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18. |
| Changed type of organization | Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ² | Complete lines 1-18 (as applicable). |
| Purchased a going business ³ | Does not already have an EIN | Complete lines 1-18 (as applicable). |
| Created a trust | The trust is other than a grantor trust or an IRA trust ⁴ | Complete lines 1-18 (as applicable). |
| Created a pension plan as a plan administrator ⁵ | Needs an EIN for reporting purposes | Complete lines 1, 3, 4a-5b, 9a, 10, and 18. |
| Is a foreign person needing an EIN to comply with IRS withholding regulations | Needs an EIN to complete a Form W-8 (other than Form W-8EC), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶ | Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18. |
| Is administering an estate | Needs an EIN to report estate income on Form 1041 | Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18. |
| Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.) | Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons | Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18. |
| Is a state or local agency | Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷ | Complete lines 1, 2, 4a-5b, 9a, 10, and 18. |
| Is a single-member LLC | Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ | Complete lines 1-18 (as applicable). |
| Is an S corporation | Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹ | Complete lines 1-18 (as applicable). |

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.