

**DYKEMA'S TAX GROUP GETS RESULTS****Taxation and Estates Attorneys**

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Dykema's Tax Group recently obtained excellent results for Michigan taxpayers. Professionals in Dykema's Detroit and Lansing offices worked together to secure passage of Public Act 442 of 2002. Public Act 442 will make Single Business Tax reporting much easier for foreign taxpayers who do not have a permanent establishment in the United States. Amazingly, both houses of the Michigan legislature approved the bill unanimously, a real triumph considering the great difficulty in securing tax changes that benefit taxpayers while the State faces significant budget challenges. Public Act 442 can be viewed at [michiganlegislature.org](http://michiganlegislature.org), the Michigan Legislature's web site.

Another recent success was obtaining a 17 year grant of Michigan Economic Growth Authority (MEGA) Single Business Tax credits for Nissan Technical Center North America (Nissan). In this project we assisted Nissan in securing both the MEGA tax credits as well as the City of Farmington Hills tax abatement that was necessary to obtain the State tax incentives. In an

unprecedented vote, the City of Farmington Hills City Council unanimously approved the tax abatement. In recent years, Dykema's tax group has assisted clients with tax incentive packages that could exceed \$140 million.

Finally, in a case we appealed to the Michigan Tax Tribunal, the Tribunal entered a Consent Judgment reducing the value of a solution mining operation from over \$65 million to \$46 million. In addition to this substantial settlement, the taxpayer received approval of a twelve year industrial tax abatement for an expansion.

The firm's tax group is extremely experienced in handling all types of tax controversy matters. In recent years, the firm's tax attorneys have saved clients tax dollars of over \$100 million in federal, state, and property tax controversies.

For assistance with a tax controversy or state and local tax matter, call: Stewart Mandell at 313-568-6796, Steven Grob at 313-568-6582 or Sherrill Wolford at 313-568-6849.