



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RIEFER M. GRANHOLM  
GOVERNOR

ROBERT J. KLEI  
STATE TREASURER

Michigan Department of Treasury  
Unitary Questionnaire

Designated Member \_\_\_\_\_ Tax I.D. \_\_\_\_\_

Audit Period (MBT) \_\_\_\_\_

List affiliated companies (if additional space required, additional sheet should be attached).  
Include Organizational Chart

	Affiliated Company(s)	Tax I D.	Relationship
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Provide explanation for any "Yes" responses.

General

- Are there any companies affiliated with any of the members, which are not included as a member?  Yes  No
- Is there a specific activity(s) performed by an affiliate for any member of the group?  Yes  No
- Does any member prepare income tax returns for an affiliate(s)?  Yes  No
- Do any of the affiliated companies use the same data processing system?  Yes  No

5. Do the internal auditors for any member perform the same function for another affiliate?  Yes  No
6. Is a portion of any member's centralized overhead cost allocated to an affiliate(s) for accounting purposes?  Yes  No
7. Are management fees paid by an affiliate(s) to any other member(s)?  Yes  No
8. Are accounting reports for any member prepared by an affiliate(s) or their data processing system?  Yes  No
9. Does any member and affiliate(s) use the same CPA firm?  Yes  No
10. Do any members receive minutes and/or reports from the Board of Directors of any other affiliate(s)?  Yes  No
11. Do officers or directors of any affiliates meet in common committees?  Yes  No

Human Resources/Centralized Management

1. Are there common personnel activities between any member and an affiliate(s) for any of the following?
- a. Common personnel policies and procedures  Yes  No
  - b. Intercompany transfers of employees (from member or affiliate(s) or from affiliate(s) to member)  Yes  No
  - c. Similar or common pension plans for employees of any member  Yes  No
  - d. Common group insurance plans for employees of any member  Yes  No
  - e. Similar or common worker's compensation insurance policy  Yes  No
  - f. Common hiring policies or pre-employment test or screening procedures  Yes  No
  - g. Common labor union or bargaining unit  Yes  No
  - h. Common training program  Yes  No
2. Does any member and affiliate(s) have common officers or Directors?  Yes  No
3. Does the Board of Directors of any member approve the major expenditures of an affiliate(s) (i.e., capital expenditures, expansion, etc.)?  Yes  No
4. Does any member or their data processing system prepare the payroll for an affiliate(s)?  Yes  No

- 5 Does any member approve promotions, salaries including bonuses, etc. of an affiliate(s) management personnel?  Yes  No
- 6 Does any member establish goals or formulate policies for an affiliate(s)?  Yes  No
7. Does any member approve/sign contracts for an affiliate(s)?  Yes  No
- 8 Are any officers and/or directors of one affiliate also an officer and/or directors of any other affiliate(s)?  Yes  No

Common or Centralized Purchasing

1. Does any member make the decision on or approve any major purchase contract(s) for an affiliate(s)?  Yes  No
- 2 Does any member purchase any of the following for an affiliate(s)?
- a. raw materials  Yes  No
  - b. inventory  Yes  No
  - c. office equipment and supplies  Yes  No
- 3 Does any member obtain discounts or other benefits from volume purchases of raw material or inventory including common shipping or transportation services?  Yes  No

Centralized or Intercompany Sales

1. Does any member and affiliate(s) sell common or similar products?  Yes  No
2. Are there intercompany sales between any member and affiliates?  Yes  No
3. Does the sales and service personnel of any member perform the same functions of an affiliate(s)?  Yes  No

Intercompany Transactions

1. Does any member guarantee or approve loans for an affiliate(s)?  Yes  No
2. Does any member and affiliate loan or advance money to each other by direct loans or intercompany receivables?  Yes  No
- If yes, are there written agreements between member and affiliate(s) regarding these loans or finances?  Yes  No
3. Are there any intercompany dividends, interest or royalties?  Yes  No

4. Does the Board of Directors of any member control the amount and/or distribution of the dividends by an affiliate(s)?  Yes  No
5. Are there any intercompany rents or other intercompany charges between any member and the affiliate(s)?  Yes  No

Shared Operations

1. Do any members and affiliate(s) share any of the following?
- a. Common selling facilities  Yes  No
  - b. Common manufacturing facilities  Yes  No
  - c. Common transportation facilities  Yes  No
  - d. Common office facilities  Yes  No
  - e. Common storage facilities  Yes  No
  - f. Common computer system or shared servers  Yes  No
2. Are there any written lease agreements for any of these common facilities?  Yes  No
3. Does any member provide legal services for an affiliate(s)?  Yes  No
4. Are casualty insurance policies for any common facilities administered by any of the members?  Yes  No
5. Does any member or any affiliate(s) advertise any of their products under a common brand name, company, symbol, logo type or trademark?  Yes  No
6. Does a common or similar brand name, symbol, logo type or trademark appear on stationery or other documents of any affiliate(s)?  Yes  No
7. Do executives of any member travel to locations of an affiliate or do executives from locations of an affiliate(s) travel to the corporate headquarters or locations of any other members?  Yes  No
8. Does any member and an affiliate(s)
- a. Utilize or share common research and development facilities  Yes  No
  - b. Perform research and development activities for an affiliate  Yes  No
9. Do any members exchange fixed assets?  Yes  No