



ROUND-UP OF RECENT TAX DEVELOPMENTS

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Federal Tax Developments

- American Taxpayer Relief Act of 2012
- Voluntary Classification Settlement Program
- Tax Guidance and Recognition of Legal Same-Sex Marriages
- Miscellaneous Developments



Michigan Tax Developments

- Phase-out of Personal Property Taxes
- Flow-Through Entity Withholding
- Revenue Administration Bulletin Describing Control Test and Two Relationship Tests
- Taxpayer Can Apportion Its Michigan Business Tax Under The Multistate Noncompact
- Combined Reporting for Income from Flow-Through Businesses
- Miscellaneous Developments

Employee Benefits Developments

- Plan Amendments
- Delinquent Filers Voluntary Compliance Program Update
- Possible Effects of Supreme Court's Decision in Windsor
- Other Employee Benefits Developments

Healthcare Developments

- PCORI Fees
- Obamacare Developments
- Possible Effects of Supreme Court's Decision in *Windsor*
- Other Healthcare Developments

Estate Planning Developments

- American Taxpayer Relief Act of 2012
- Other Estate Planning Developments



Mergers & Acquisitions Developments

- Final Regulations Under Section 336(e)
- Other Mergers & Acquisitions Developments

Real Estate Tax Developments

- Net Investment Income Tax Regulations
- Other Real Estate Tax Developments