

# Order

Michigan Supreme Court  
Lansing, Michigan

July 3, 2013

Robert P. Young, Jr.,  
Chief Justice

146440 & (89)(90)(91)(92)(99)

Michael F. Cavanagh  
Stephen J. Markman  
Mary Beth Kelly  
Brian K. Zahra  
Bridget M. McCormack  
David F. Viviano,  
Justices

INTERNATIONAL BUSINESS MACHINES  
CORPORATION,  
Plaintiff-Appellant,

v

SC: 146440  
COA: 306618  
Court of Claims: 11-000033-MT

DEPARTMENT OF TREASURY,  
Defendant-Appellee.

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On order of the Court, the motions for leave to file briefs amicus curiae and the motion for leave to file a reply brief are GRANTED. The application for leave to appeal the November 20, 2012 judgment of the Court of Appeals is considered, and it is GRANTED. The parties shall include among the issues to be briefed: (1) whether the plaintiff could elect to use the apportionment formula provided in the Multistate Tax Compact, MCL 205.581, in calculating its 2008 tax liability to the State of Michigan, or whether it was required to use the apportionment formula provided in the Michigan Business Tax Act, MCL 208.1101 *et seq.*; (2) whether § 301 of the Michigan Business Tax Act, MCL 208.1301, repealed by implication Article III(1) of the Multistate Tax Compact; (3) whether the Multistate Tax Compact constitutes a contract that cannot be unilaterally altered or amended by a member state; and (4) whether the modified gross receipts tax component of the Michigan Business Tax Act constitutes an income tax under the Multistate Tax Compact.



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I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

July 3, 2013

  
Clerk