

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

**206.6 “Commercial domicile,” “compensation,” and “corporation” defined.**

Sec. 6. (1) "Commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

(2) "Compensation" means wages as defined in section 3401 and other payments as provided in section 3402 of the internal revenue code.

(3) "Corporation" means, in addition to an incorporated entity, an association, trust or any unincorporated organization which is defined as a corporation in the internal revenue code.

**History:** 1967, Act 281, Eff. Oct. 1, 1967;—Am. 1969, Act 332, Imd. Eff. Nov. 4, 1969;—Am. 1971, Act 16, Imd. Eff. Apr. 28, 1971 ;—Am. 2011, Act 38, Eff. Jan. 1, 2012.