

Instructions for Request for Reconsideration of a Preliminary Audit Determination

Purpose: Pursuant to MCL 205.21(7), the taxpayer may request reconsideration of a *Preliminary Audit Determination* (PAD) issued by the Michigan Department of Treasury (Treasury). A valid form must be received prior to the issuance of the Final Audit Determination.

The taxpayer acknowledges that a *Request for Reconsideration* (Form 5244) impedes Treasury's ability to issue a final assessment within nine (9) months from the date Treasury provided the PAD. Therefore, this Form 5244 releases the Department from its statutory obligation under MCL 205.21(7).

Line-By-Line Instructions

Line 1: Enter taxpayer's business name. This should be the name reflected on the PAD.

Line 2: Enter taxpayer's ID number. This should be the ID number reflected on the PAD.

Line 3a: Indicate the tax type for which reconsideration is requested. This should be the tax type reflected on the PAD. If the appropriate tax type is not listed, select "other" and indicate the tax type. Only one tax type should be listed per form. If you are requesting reconsideration for more than one tax, complete additional forms.

Line 3b: Enter the audit review period for which reconsideration is requested. This should be the period reflected on the PAD. Only one audit review period should be listed per form. If you are requesting reconsideration for more than one audit review period, complete additional forms.

Line 4: In the space provided, indicate the additional information available for review in reconsidering the taxpayer's liability/credit.

Certification

The form must be signed by an authorized officer, agent, or representative. If the person signing is authorized via an *Authorized Representative Declaration (Power of Attorney)* (Form 151), a valid Form 151, authorizing that individual must be on file with the Department of Treasury or included with Form 5244.

Submitting the Application

Form 5244 should be submitted by mail to:

Michigan Department of Treasury
Tax Compliance Bureau
Technical Issues Resolution Unit
PO Box 30442
Lansing MI 48909
Fax: 517-636-4201