

Taxpayers who have NO assets and/or NO miles to report in Michigan:

During the current reporting period, if a carline had NO Michigan railcar miles to report, or Telephone Company had NO assets located in Michigan, a letter stating those facts may be sent in lieu of submitting an electronic report. However, if it is determined those facts are not correct; an estimated assessment will be created to give notice of the discrepancy. Letters may be sent to address found at the bottom of Form 4435.