



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
STATE TREASURER

NOTICE

**APPEAL EXTENSION WHEN TAXPAYER'S REPRESENTATIVE WAS OR IS NOT
PROVIDED THE REQUIRED COPY OF A LETTER OR NOTICE**

Issued: September 29, 2015

Updated: February 19, 2016

A taxpayer may file a written request with the Department of Treasury (the "Department") that copies of all letters and notices regarding a dispute be sent to the taxpayer's representative. Upon receipt of such a request, the Department is required to send to that representative (at the address given by the taxpayer in the written request) a copy of each letter or notice sent to the taxpayer regarding that specific dispute. See MCL 205.8.

In all instances where a taxpayer has provided such notice to the Department, but the Department sent subsequent letters or notices regarding the dispute only to the taxpayer and not also to the taxpayer's representative, the Department will NOT deem the time period in which to request an informal conference, or to otherwise appeal to the Court of Claims or the Tax Tribunal, to have commenced until a copy of the pertinent letter or notice has been furnished to the taxpayer's representative. The time period to request an informal conference begins when the Department furnishes the taxpayer's representative with a copy of the Bill for Taxes Due (Intent to Assess). The time period to file an appeal in the Court of Claims or the Tax Tribunal begins when the Department furnishes the taxpayer's representative with a copy of the Final Bill for Taxes Due (Final Assessment).*

If a taxpayer has or had been denied its appeal rights by the Department, the Court of Claims or the Tax Tribunal because of an untimely appeal arising from the Department's failure to provide the taxpayer's representative with a copy of the Bill for Taxes Due (Intent to Assess) or Final Bill for Taxes Due (Final Assessment), or if the Department accepted an invalid written request that copies of letters and notices regarding a dispute be sent to a taxpayer's representative, but failed to advise the taxpayer that such written request was not valid for any reason, such a taxpayer can have its appeal rights reinstated by requesting an informal conference and providing the Department with the taxpayer's name, identification number and assessment number (if applicable).

* This Notice was updated to clarify that the new appeal period will begin when a copy of the Intent to Assess or the Final Assessment is furnished to the taxpayer's representative; the previous version of the Notice stated that the copy would be furnished to the taxpayer's representative by certified mail or personal service.