



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: December 1, 2025
TO: State Assessed Companies (Communication, Rail Car, and Railroad)
FROM: Darcy Marusich, Property Services Division
SUBJECT: 2026 PIN Request for State Assessed Annual Property Reporting System

The State Tax Commission has ordered that all 2026 Annual Property Reports submitted by State assessed companies under Public Act 282 of 1905 will be required to be filed using the online electronic filing system. Each State assessed company will have its own secure, online account which can be accessed with a personal identification number (PIN). This PIN serves as an electronic signature and enables your company to file Annual Property Reports and related credit applications online, view the interactive calculation worksheets as they are produced, and print hard copies of the filing for your records. In addition, all individual tax notices will be posted to the individual online accounts and can be viewed and printed once the tentative and final calculations have been completed.

Personal identification numbers are changed on an annual basis to maintain the privacy and security of your company account.

- The 6 digit **PIN** issued for use in 2025 will not be valid for 2026
- The 14 digit **Parcel Number** that identifies your company will remain the same for 2026

PARCEL NUMBER:	XX-XX-XX-XX-XXX-XXX remains the same for 2026
PIN:	XXXXXX will change for 2026

Please complete and mail the enclosed request Form 4435 for 2026 to obtain a personal identification number for your company. The secure personal identification number protects the account and restricts access so that only the person who your company authorizes may access or view the information submitted to the State. **For current information regarding the State Assessed Annual Property Reporting System, please visit the following website located at: www.michigan.gov/stateassessedproperty** . Once we receive and process Form 4435, the requested PIN letters will be sent by US mail beginning the first week of February 2026.

If you have any questions, please feel free to contact Darcy Marusich with the Property Services Division at 517-335-1218 or StateAssessed@Michigan.gov.

Please visit the website at www.michigan.gov/stateassessedproperty to obtain a blank 4435 PIN Request form to complete and submit for any new companies.

Thank you,

Darcy Marusich
Michigan Department of Treasury