



Taxpayer Rights & Responsibilities

YOUR RIGHTS AS A TAXPAYER

- Be treated in a fair, courteous manner.
- Receive complete, accurate, and timely service.
- Have your account information kept confidential and protected.
- Appeal a tax bill or refund denial.

The Appeals Process - Informal Conference

If you disagree with your tax bill or refund denial, you may request an informal conference using “Request for Hearing/Informal Conference” (Form 5713) within 60 days of receiving a “Bill for Taxes Due Intent to Assess” or the date of your refund denial. Once your request is received, Treasury will send you the date and time of the informal conference and if requested, information to participate by video or in person. An informal conference may be recorded if you give seven days’ advance written notice to the Hearings Division. More information about the informal conference process can be found at <https://www.michigan.gov/taxes/coll-audit/hearings/information-about-informal-conferences>.

Michigan Tax Tribunal or the Court of Claims

You may choose to skip the informal conference and appeal directly to the Michigan Tax Tribunal or to the Court of Claims. You may appeal a refund denial or adjustment, Final Assessment, or informal conference Decision and Order of Determination by filing an appeal to the Michigan Tax Tribunal within 60 days or the Court of Claims within 90 days.

- Michigan Tax Tribunal
 - <https://www.michigan.gov/taxtrib>
- Michigan Court of Claims
 - <https://www.courts.michigan.gov/courts/court-of-claims/>

YOUR RESPONSIBILITIES AS A TAXPAYER

- File your tax return on time and include payment if taxes are due.
- Include your name and account number on all communications and payments sent to Treasury.
- Make sure the information included on your tax return is correct.
- Respond to Treasury communications with all requested information by the due date.

Expect the Following if You File a Tax Return Without Full Payment:

- Treasury will send you a “Bill for Taxes Due Intent to Assess.”
- Within 60 days from the date of the Bill for Taxes Due Intent to Assess you must pay the amount due, enter into an Installment Agreement, or appeal the assessment by following the appeals process.
- Treasury will issue a “Final Bill for Taxes Due Final Assessment” after 60 days if you have not paid the amount due, entered into an Installment Agreement, or appealed by requesting an Informal Conference.
- Treasury will apply penalty fines and interest on a tax balance due.
- Requests to waive penalty fines on an assessment may be granted if Treasury finds there to be reasonable cause such as but not limited to serious illness, death, a fire or natural disaster, or criminal acts made against you. Requests for a waiver of penalty under reasonable cause must be made in writing and mailed to:
 - Michigan Department of Treasury, Collection Services Bureau, P.O. Box 30199, Lansing, MI 48909.
- For more information about Assessments or Installment Agreements:
 - <https://www.michigan.gov/taxes/collections/what-if-i-cant-pay> or call 517-636-5265.

What Happens if Taxes Are Not Paid?

Treasury will not take collection action before appropriate notice has been given and due process has been provided. If your debt is not paid after due process, Treasury has the authority to take collection actions against you until your tax debt is paid. Collection action includes: seizing part of your paycheck or bank accounts, using part or all of your federal tax refund for repayment, placing liens on your real estate or personal property, and requesting tax warrants to seize and sell any other assets you own. Know your taxpayer responsibilities, your options to appeal, and how to make a formal plan for repayment.

- For more information about collection actions:
<https://www.michigan.gov/taxes/collections/collections-actions>

What if Nothing Else Has Solved Your Issue?

The Office of Advocacy Services may be able to help you resolve tax issues when all normal channels of resolution have been exhausted. The office is responsible for the Offer in Compromise (OIC) and Taxpayer Advocate Programs. For additional information, go to:

- OIC: <https://www.michigan.gov/taxes/collections/oic>
- Taxpayer Advocate: <https://www.michigan.gov/taxpayeradvocate>