



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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**NOTICE REGARDING AMENDMENTS TO THE  
TAXPAYER BILL OF RIGHTS RULES**

**Issued: June 8, 2018**

On May 4, 2018, amendments to the Taxpayer Bill of Rights (TBOR) Rules became effective when the Office of Regulatory Reinvention filed the amendments with the Secretary of State Office of the Great Seal. The amendments to the TBOR Rules fulfill the Legislature's mandate in MCL 205.4(3) that the amended rules provide: (1) standards for the fair and courteous treatment of taxpayers by Treasury's contractors and agents; (2) standards to ensure fair and consistent application of statutes and rules to taxpayers; and (3) a requirement that Treasury not use collection goals or quotas during audits under the Revenue Act, MCL 205.1 et seq. or the Uniform Unclaimed Property Act, MCL 567.221 et seq.

The amended rules update the requirements for a taxpayer's written designation of an authorized representative (also known as a "power of attorney" or "POA") to act on its behalf and to receive otherwise confidential taxpayer information. Michigan Department of Treasury Form 151, entitled "Authorized Representative Declaration (Power of Attorney)" is used for this purpose and for a taxpayer's designation of a representative to receive copies of certain letters and notices relating to a dispute under section 8 of the Revenue Act, MCL 205.8. The amended rules clarify that the letters and notices are any written correspondence from Treasury with content that relates to the audit, assessment, and/or collection of the respective tax type or that involves the appeal rights of the taxpayer under MCL 205.22. The amended rules identify actions Treasury must take when it fails to send copies of letters and notices regarding a dispute to the taxpayer's designated official representative.

To review the Taxpayer Bill of Rights Rules, which are Rule 205.1001 through Rule 205.1011, please see the Michigan Administrative Code at the Office of Regulatory Reinvention's website at [www.michigan.gov/opt](http://www.michigan.gov/opt). Michigan Department of Treasury Form 151 is available on Treasury's website, as is a link to the Office of Regulatory Reinvention's website.