

Request for Reconsideration of a Preliminary Audit Determination

Issued under authority of Public Act 3 of 2014.

REQUEST INFORMATION	
1. Taxpayer's Business Name (Required)	2. Taxpayer Identification Number (Required)
Pursuant to MCL 205.21(7), the taxpayer requests reconsideration of the following tax type and audit review period:	
3a. Tax Type (Select One): <input type="checkbox"/> Sales Tax <input type="checkbox"/> Use Tax <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Michigan Business Tax (MBT) <input type="checkbox"/> Corporate Income Tax (CIT) <input type="checkbox"/> Other _____	3b. Audit Review Period: From _____ to _____
The taxpayer acknowledges that this request releases the Department of Treasury from its statutory obligation to issue a final assessment for the above tax and period within nine (9) months from the date Treasury provided the Preliminary Audit Determination (PAD).	
4. Identify additional information available for review.	
CERTIFICATION	
<i>By its duly authorized officer, agent, or representative, the taxpayer identified above requests that the Michigan Department of Treasury accept additional information and reconsider its determination of tax as set forth in the Preliminary Audit Determination (PAD). This request is made pursuant to MCL 205.21(7).</i>	
Name (Required)	Title of Authorized Officer, Agent, or Representative (Required)
Signature (Required)	Date (Required)

FOR TREASURY USE ONLY	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
Date: _____	Reviewer's Initials: _____

Instructions for Request for Reconsideration of a Preliminary Audit Determination

Purpose: Pursuant to MCL 205.21(7), the taxpayer may request reconsideration of a *Preliminary Audit Determination* (PAD) issued by the Michigan Department of Treasury (Treasury). A valid form must be received prior to the issuance of the *Final Audit Determination* and, if applicable, *Bill for Taxes Due – Intent to Assess* (Form 168).

The taxpayer acknowledges that a *Request for Reconsideration* (Form 5244) impedes Treasury’s ability to issue a final assessment within nine (9) months from the date Treasury provided the PAD. Therefore, this Form 5244 releases the Department from its statutory obligation under MCL 205.21(7).

Line-By-Line Instructions

Line 1: Enter the PAD taxpayer’s business name.

Line 2: Enter the PAD taxpayer’s ID number.

Line 3a Select (only one): The PAD tax type. If the PAD tax type is not listed, select “other” and enter the tax type. If you are requesting reconsideration for more than one tax, complete additional forms.

Line 3b: Enter the PAD audit review period.

Line 4: In the space provided, indicate the additional information available for review in reconsidering the taxpayer’s liability/credit.

Certification

The form must be signed by an authorized officer, agent, or representative. If the person signing is authorized via an *Authorized Representative Declaration (Power of Attorney)* (Form 151), a valid Form 151, authorizing that individual must be on file with the Department of Treasury or included with Form 5244.

Submitting the Request

Submit completed Form 5244 and if applicable *Power of Attorney* (Form 151) to:

Michigan Department of Treasury
Tax Compliance Bureau
Technical Issues Resolution Unit

at:

Email: Treas-TCB-Technical@michigan.gov

or

Fax: 517-763-0257

or

Mail: PO Box 30442
Lansing MI 48909