



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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ALTERNATIVE DISPUTE RESOLUTION PROGRAM SEMIANNUAL SETTLEMENT REPORTS

MCL 205.21 establishes a reporting requirement for the department's Alternative Dispute Resolution Program. Specifically, subsection (8) provides, "The department shall publish semiannually on the department's website a report containing the following information:

- (a) The aggregate amount of the department's original determinations of liability attributed to settlements entered into during the reporting period.
- (b) The aggregate settled amount of liability attributed to the settlements entered into during the reporting period.
- (c) If the total number of settlements between taxpayers and the department entered into during the reporting period is 5 or more, include the actual number of settlements. If the number of settlements is less than 5, the department shall state 'less than 5'."

The department entered into its first settlement under the Alternative Dispute Resolution Program during the first 6 months of 2019. Accordingly, the department's first semiannual report is for the period January 1, 2019, through June 30, 2019.

Semiannual Reports

Reporting Period: July 1, 2020, through December 31, 2020

(a) Aggregate amount assessed* (including tax, interest, and penalty):	\$780,356.35
(b) Aggregate settled amount:	\$0.00
(c) Number of settlements during reporting period:	Less than 5

Reporting Period: January 1, 2020, through June 30, 2020

(a) Aggregate amount assessed* (including tax, interest, and penalty):	\$446,566.16
(b) Aggregate settled amount:	\$121,800.00
(c) Number of settlements during reporting period:	Less than 5

Reporting Period: July 1, 2019, through December 31, 2019

(a) Aggregate amount assessed* (including tax, interest, and penalty):	\$28,633,552.39
(b) Aggregate settled amount:	\$7,239,930.75
(c) Number of settlements during reporting period:	Less than 5

Reporting Period: January 1, 2019, through June 30, 2019

(a) Aggregate amount assessed* (including tax, interest, and penalty):	\$1,923,905.38
(b) Aggregate settled amount:	\$256,316.00
(c) Number of settlements during reporting period:	Less than 5

*Assessed amounts may include carry forward/refund reductions. Calculation for first reporting period based on issued assessment amounts; subsequent reporting periods based on liability at time of settlement.