

Michigan Tax Amnesty Program

June 20, 2002

The amnesty period of the recently enacted Michigan Tax Amnesty Program, which went into effect on May 15, 2002, for tax returns and payments due prior to June 1, 2001, **will end on July 1, 2002.**

Although available only during this limited time period, this amnesty may prove quite beneficial for any Michigan tax issue or even a current dispute. The amnesty applies to the following Michigan taxes:

- Airport Parking Tax
- Aviation and Marine Diesel Fuel Taxes
- Cigarette Tax
- Diesel Fuel Taxes
- Estate Tax; Gasoline
- Individual Income Tax
- Inheritance Tax
- Insurance Company Retaliatory Tax
- Intrastate Diesel Motor Carrier Tax
- Interstate Diesel Motor Carrier Tax
- Liquefied Petroleum Gas Tax
- Other Tobacco Products Tax
- Sales, Use and Withholding Taxes
- Severance Tax
- Single Business Tax
- State Convention Facility Development Tax
- State Real Estate Transfer Tax

Basically, for amnesty from penalties and prosecution (both civil and criminal), payments, with interest (installment plans may be available), and tax returns previously due, either original or amended, must be filed with the Michigan Department of Revenue by **July 1, 2002**, via U.S. Certified Mail, return receipt requested, along with a special Michigan Tax Amnesty Form 3855.

While amnesty is available even if a taxpayer is in a current "informal conference" protest, it is not available to anyone under criminal investigation, civil or criminal prosecution, or convicted of a felony under the Michigan Revenue Act or the Internal Revenue Code for the tax for which the amnesty is sought.

Continued

This message is for general information only and should not be used as a basis for specific action without obtaining further legal advice.