

May 2011

## Michigan Tax Amnesty Program Begins May 15, 2011

The dog ate the return, I forgot how to sign my name, etc. – excuses are welcome. Tax amnesty allows taxpayers to pay delinquent taxes without paying any penalties. It does not matter why tax was not paid.

Tax amnesty is available from May 15, 2011, through June 30, 2011. All taxes administered under the Revenue Act are eligible for amnesty, including the Michigan business tax, sales and use tax, withholding tax, and a variety of fuel taxes, among others. However, property taxes and local (e.g. city, county) taxes are excluded from the program. Tax periods covered under amnesty are limited to tax periods ending before December 31, 2009.

Qualifying taxpayers also avoid civil and criminal penalties and prosecution by the Michigan Department of Treasury. The penalty cost savings can be up to 50%.

Tax amnesty is available for individual and business taxpayers who have tax liabilities for eligible taxes including:

- Underreported tax liabilities
- Non-reported tax liabilities
- Overstated deductions, credits, or exemptions
- Failure to file Michigan tax returns
- Delinquent payment of past due taxes
- Taxpayers who have received a final tax due notice
- Unpaid penalties

Full payment, including interest must be postmarked to the Department of Treasury by June 30, 2011.

Please contact your Doeren Mayhew representative for further information.