

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.235 Filing return; waiver; extension of time for filing.

Sec. 35. The personal representative of every estate required by the laws of the United States to file a federal return shall file a return with the department on or before the last day prescribed by law for filing the federal return including all supplemental data, if any, necessary to determine the correct tax under this act. However, the department may waive this requirement. The department shall extend the time for filing the return if the time for filing the federal return is extended. The aggregate of extensions granted under this act with respect to any return shall not exceed the aggregate of extensions allowable under the internal revenue code for the federal return.

History: Add. 1993, Act 54, Imd. Eff. June 3, 1993.

Popular name: Inheritance Tax