

**REVENUE DIVISION OF DEPARTMENT OF TREASURY (EXCERPT)**  
**Act 122 of 1941**

**205.5 Brochure listing and explaining taxpayer's protections and recourses; communication concerning determination or collection of tax.**

Sec. 5. (1) The department shall prepare a brochure that lists and explains, in simple and nontechnical terms, a taxpayer's protections and recourses in regard to a departmental action administering or enforcing a tax statute, including at least all of the following:

- (a) A taxpayer's protections and the department's obligations during an audit.
- (b) Both the administrative and judicial procedures for appealing a departmental decision.
- (c) The procedures for claiming refunds and filing complaints.
- (d) The means by which the department may enforce a tax statute, including assessment, jeopardy assessment, and enforcement of a lien.

(2) The department shall include the brochure prepared as required under subsection (1) with a communication to a taxpayer concerning the determination or collection of a tax administered under this act. The department may take the actions necessary to prevent sending multiple brochures to the same taxpayer.

**History:** Add. 1993, Act 13, Imd. Eff. Apr. 1, 1993.

**Compiler's note:** Former MCL 205.5, which provided procedure for removal of commissioner from office, was repealed by Act 188 of 1970, Imd. Eff. Aug. 6, 1970.

**Popular name:** Revenue Act

**Administrative rules:** R 205.1001 et seq. of the Michigan Administrative Code.