

How to Read the Individual Income Tax Notice of Adjustment Letter

Treasury prioritized updating Notice of Adjustment letters in June 2026. While an in-depth letter review process will take place this summer, this initial improvement step was aimed at improving readability by helping taxpayers and tax professionals understand the intent of the correspondence, highlight any needed action, and emphasize contact and appeal options. These revised letters started going out the week of June 8; Notice Date on these letters are post-dated one week to allow for mailing time. There are fundamentally two types of Notice of Adjustment letters: No Balance Determinations and Balance Determinations.

No Balance Determinations

Overview

This type of Notice of Adjustment letter is issued when Treasury made changes to one or more filed tax return fields, and those changes did not result in a balance due. This is an information letter that Treasury is required to send to the taxpayer. Unless appealed, this is a final determination.

Letter Sections

1. The **Return Adjustments** section itemizes the return lines that were changed; the As Filed figures are from the filed tax return and the Adjusted To figures reflect Treasury's changes.
2. The **Adjustment Notes** section provides context or additional information about the individual return adjustments listed in the Return Adjustments section if available and applicable.
3. The **concluding message** explains that the outcome of the above adjustments did not lead to a balance due but that all processing may not yet be complete. If the taxpayer does owe, another letter will be sent. The taxpayer can check the account balance at any time through [Michigan Treasury eServices](#).
4. The **What if I Disagree?** section outlines contact pathways to contact Treasury to obtain more information or engage in an appeals process.

continued on the next page

Example No Balance Letter



State of Michigan Notice of Adjustment

Michigan Department of Treasury
PO Box 30058
Lansing, MI 48909
TreasEserv.mi.gov/s/Citizen

Notice Date:
Account Number:
Filing Period:
Letter ID:
Contact Us:

[Redacted]
[Redacted]
[Redacted]
[Redacted]
517-636-4486

Based on our review, your Michigan Individual Income Tax Return for the filing period ending December 31, 2023 was adjusted. The adjustments listed in this notice reflect changes Treasury made to your filed tax return information.

1	Return Adjustments	As Filed	Adjusted To
	Flow-Through-Entity Credit	\$40,419.00	\$44,452.00
	Total Refundable Credits and Payments	\$51,332.00	\$55,365.00
	Tax Due	\$2,307.00	\$0.00
	Overpayment	\$0.00	\$1,726.00
	Credit Forward	\$0.00	\$1,726.00

2 **Adjustment Notes**

- As a result of adjustment(s), your total refundable credit amount has been adjusted from \$51,332.00 to \$55,365.00.

3 The filing period adjustments listed in this notice **DID NOT** result in a balance due. These adjustments may not reflect all changes or outstanding liabilities impacting your tax account (including but not limited to: penalty, interest, refund offset actions, and annual payments). Therefore, you may still owe a balance for this filing period. If you do owe, the amount due will be sent in a separate letter.

You can check your current balance and account status at www.michigan.gov/mitreasurieservices. To access this information online, you must be logged in and connected to the tax account.

4

What if I disagree?

This notice is a final determination. If you have questions or need further assistance regarding this matter, please contact Treasury by:

- Visiting www.michigan.gov/mitreasurieservices.
- Calling (517) 636-4486.
- Mailing a written inquiry to the address on this notice.

If you disagree, you have the right to appeal.

- **Within 60 days** of this notice's date, you may request:
 - An informal conference with Treasury's Hearings Division.
 - This no-cost option resolves most issues and does not limit future appeals.
 - For forms and instructions, please visit www.michigan.gov/treasuryrefundappeals.
 - An appeal to the Michigan Tax Tribunal.
 - A filing fee, a copy of this notice, and a Petition must be submitted.
 - For forms and instructions, please visit www.michigan.gov/taxtrib.
- **Within 90 days** of this notice's date, you may request:
 - An appeal to the Michigan Court of Claims.
 - A filing fee, a copy of this notice, Complaint, and Summons to the Court of Claims must be submitted.
 - For forms and instructions, please visit www.courts.michigan.gov/courts/court-of-claims.

Balance Determinations

Overview

This type of Notice of Adjustment letter is issued when Treasury made changes to one or more filed tax return fields, and those changes resulted in a balance due. This is a call-to-action letter for the taxpayer that includes a payment voucher. This is a letter of inquiry; if the taxpayer disagrees, they must respond in writing within 30 days providing explanation and documentation.

Letter Sections

1. The **tax due message** explains that the outcome of the below adjustments led to a balance due and provides the breakdown of outstanding tax, penalty and interest. The taxpayer owes the balance and is asked to pay within 30 days.
2. The **Return Adjustments** section itemizes the return lines that were changed; the As Filed figures are from the filed tax return and the Adjusted To figures reflect Treasury's changes.
3. The **Payment Voucher** indicates the balance due and should accompany any mailed payments. Payments can also be sent electronically through [Michigan Treasury eServices](#).
4. The **Adjustment Notes** section provides context or additional information about the individual return adjustments listed in the Return Adjustments section if available and applicable. Some messages may include instruction on the type of documentation needed to review for further adjustment.

continued on the next page

- The **concluding message** explains that while this letter communicates a balance due per these adjustments, all processing may not yet be complete and additional amounts may be identified as outstanding. The taxpayer can check the account balance at any time through [Michigan Treasury eServices](#).
- The **What if I Disagree?** section outlines contact pathways to contact Treasury to obtain more information or submit a written explanation with documentation to seek subsequent adjustments.

Example Balance Due Letter



State of Michigan Notice of Adjustment

Michigan Department of Treasury
PO Box 30058
Lansing, MI 48909
TreasEserv.mi.gov/s/Citizen

Based on our review, your Michigan Individual Income Tax Return for the filing period ending December 31, 2025 was adjusted.

1 The filing period adjustments **DID** result in a new total balance due. Payment is due within 30 days of this notice's date. Please pay by mailing a check along with the attached Payment Voucher or, you can make an electronic payment by visiting www.michigan.gov/mitreasurieservices.

Tax	Penalty	Interest	Total Balance Due
\$10,201.00	\$510.05	\$111.42	\$10,822.47

2

Return Adjustments	As Filed	Adjusted To
Estimated/Extension Payment and/or Credit Forward	\$48,000.00	\$23,000.00
Total Refundable Credits and Payments	\$49,975.00	\$24,975.00
Tax Due	\$0.00	\$10,201.00
Overpayment	\$14,799.00	\$0.00
Credit Forward	\$14,799.00	\$0.00

3

Michigan Department of Treasury
64212 (Rev. 07-25)

Payment Voucher

Issued under authority of Public Act 122 of 1941, as amended.

Taxpayer Name	Total Amount Due \$10,822.47
Voucher ID	Payment Amount

Make your check payable to "State of Michigan". Fill in the Payment Amount box on the Voucher. Allow up to 14 days for mailing and processing. A return envelope is enclosed for your convenience. Mail payment and this voucher to **Michigan Department of Treasury, PO Box 30058, Lansing, MI, 48909**.

To pay online and view account, go to TreasEserv.mi.gov/s/Citizen.

4

Adjustment Notes

- As a result of adjustment(s), your total refundable credit amount has been adjusted from \$49,975.00 to \$24,975.00.

5

These adjustments may not reflect all changes or outstanding liabilities impacting your tax account (including but not limited to: penalty, interest, refund offset actions, and annual payments). You can check your current balance and account status at www.michigan.gov/mitreasuryeservices. To access this information online, you must be logged in and connected to the tax account.

6

What if I disagree?

This is a letter of inquiry. If you disagree with the adjustment(s) in this letter, you may contact Treasury in writing **within 30 days** of this notice's date to explain why and submit supporting documentation (such as a federal return, schedules, property tax statements, or similar) by:

- Scanning the QR code at the beginning of this letter.
- Visiting www.michigan.gov/mitreasuryeservices.
- Go to the MiTreasury eServices - Citizen Portal to respond to a letter.
- Mailing all documents (including a copy of this notice) to the address on this notice.

If you have questions or need further assistance regarding this matter, please visit www.michigan.gov/mitreasuryeservices to send a web message or call (517) 636-4486.