



THE MICHIGAN DEPARTMENT OF TREASURY HAS IDENTIFIED A SYSTEM ERROR AS THE CAUSE OF RECENTLY ISSUED TAXPAYER NOTICES.

Treasury believes the notices to be dated between April 2-28, 2026



We want to share a brief update on two Michigan Treasury issues that may affect some individual and business taxpayers. First, Treasury has acknowledged that certain notices were sent incorrectly stating that 2025 estimated tax payments or credit carryforwards were not applied. Treasury has confirmed that those payments and credits are correctly recorded in its system, no action is required at this time, additional incorrect notices have been paused, and corrected notices will be issued.

Did you receive an unexpected refund check?

Separately, some taxpayers have received refund checks with no explanation that appear to equal the Section 2210 underpayment penalty reported on their returns. Treasury has asked taxpayers not to cash these checks if they appear to have been issued in error, as doing so may complicate the correction process.

If you receive one of these items, please do the following:

- Please contact our office if you receive either item and would like help reviewing it.
- Incorrect notice about 2025 estimated payments or credits: *In most cases* no immediate action is needed. Treasury has indicated the amounts are correctly reflected in its system and corrected notices will be sent.
- Unexplained refund check tied to an underpayment penalty: Do not cash the check. If it appears to be erroneous, mail the uncashed check to Michigan Department of Treasury, P.O. Box 30788, Lansing, MI 48909, with a brief written explanation of why you are returning it, and keep a copy for your records.
- If you want to verify a refund: Use MiLogin / Michigan Treasury eServices to submit an inquiry, or call the Individual Income Tax Contact Center at 517-636-4486.