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XXX XXXXX XXXX
E-FILE

PROPOSED TAX DUE

MAY 3, 2013

XXX-XX-XXXX & XXX-XX-XXXX
Tax Year: 2012

LAST FIRST M & FIRST M
STREET ADDRESS
WASHINGTON MI 48094

Proposed Tax: 2,023.00
Penalty: 0.00
Interest: 2.00
Total Due: \$2,025.00

Respond By: 06/03/2013

A review of your electronically filed Michigan Income Tax Return for the year indicated above resulted in adjustment(s) to your return. Based on the adjustment(s), you will owe additional tax. The reason for the adjustment(s) is explained below.

Your claim of credit forward from the previous year's return disallowed. A refund of this amount was issued to you.

If you agree with the adjustment(s) made to your return, attach your payment for the amount indicated above to the enclosed copy of this letter and return it to the MI Department of Treasury. Make the check/money order payable to "State of Michigan" and write your social security number and the tax year on the front of the check. Reply within 30 days with a copy of this letter.

If you disagree with the adjustment(s), write the Department of Treasury requesting a re-evaluation. State why you believe the adjustment(s) is/are incorrect and include documents (federal return, schedules, property tax statements) to support your claim. Send correspondence to: Michigan Department of Treasury, Income Tax Section, P O Box 30058, Lansing, MI 46909. If you have questions, call Customer Services at 1-517-636-4486.