



Romney Building, 10th Floor
Lansing, Michigan 48909
Phone: 517/373-6466

INCOME TAX FRAUD PENALTIES: INNOCENT DIVORCED FILER

House Bill 6031

Sponsor: Rep. Robert Brackenridge
Committee: Tax Policy

Complete to 11-3-98

A SUMMARY OF HOUSE BILL 6031 AS INTRODUCED 9-15-98

The bill would amend the Revenue Act to specify that in cases where the divorce of taxpayers is final in a tax year in which the couple filed a joint state income tax return, the Department of Treasury could not impose penalties or interest against one joint filer resulting from the fraud of the other filer.

The department would have to include in the instruction book that accompanies the annual return information about the waiver of penalties and interest in cases in which one joint filer can prove to the department that he or she is innocent of the fraud that resulted in the imposition of penalties and interest. The spouse claiming innocence would have to file an affidavit with the department stating the nature of the fraud and proof supporting the claim that he or she is innocent of the fraud and had no affirmative knowledge of the fraud.

MCL 205.28

House Bill 6031 (11-3-98)

Analyst: C. Couch

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