## MICHIGAN ESTATE TAX ACT (EXCERPT)

## Act 188 of 1899

DISCOUNT, INTEREST AND PENALTY.

205.204 Accrual of tax; when tax due and payable; failure or refusal to file return, report, or remittance; partial or interim payment; extension; penalty; interest; waiver of penalty; filing; waiver of filing.

Compiler's Notes: <Paragraph><P>For applicability of section, see MCL 205.223(a).</P></Paragraph>

Popular Name: Inheritance Tax