

**MICHIGAN ESTATE TAX ACT (EXCERPT)**  
**Act 188 of 1899**

**205.239 Assessment of additional tax interest or penalty.**

Sec. 39.

If upon examination of any return the department determines that any additional tax interest or penalty is owing, the tax together with any applicable penalty and interest shall be assessed.

**History:** Add. 1993, Act 54, Imd. Eff. June 3, 1993

**Popular Name:** Inheritance Tax