Response and Notice to the Michigan Department of Treasury regarding the matter assigned "Assessment Number XXXX"

> *205.21(2)(c) If the taxpayer serves written notice upon the department within 30 days after the taxpayer receives a notice of intent to assess, remits the uncontested portion of the liability, and provides a statement of the contested amounts and an explanation of the dispute, the taxpayer is entitled to an informal conference on the question of liability for the assessment.*

All amounts identified as owing to the state on all correspondences from the Michigan Department of Treasury regarding taxes for the year 2001 pursuant to MCL 205 and 206, or otherwise identified or referenced on such correspondences (copies attached), and which appear to total $xxxx.xx at last notice, are contested. This is a formal notice to secure an informal conference pursuant to MCL 205.21(2)(c), and notice of our intention to audio-record the conference as provided for in MCL 205.21(2)(d).

The Facts of the Case and Relevant Law

(Emphasis occasionally added)

(All references to "the law" mean Michigan law, specifically MCL chapters 205 or 206. The 'internal revenue code' refers to the federal code).

My wife and I filed a timely MI1040 for the year 2001 to which, pursuant to appropriate law and regulations, we transferred the figure from line 33 of our federal 1040.

> (Michigan law provides at 206.311 that the content of a tax return *"shall be as prescribed by the commissioner"*. The commissioner provides a single relevant instruction, per the "Line-by-Line Instructions for Form MI-1040": *"Line 10: Adjusted Gross Income (AGI) Enter your AGI from your federal return. This is the amount from your U.S. 1040, line 33; U.S. 1040A, line 19.")*

Completing the remainder of the form with similarly scrupulous adherence to the law resulted in a refund owing to us, which was duly noted in the space and manner indicated.

Along with the return we provided a copy of the "Form 4852- Substitute for W-2" (an affidavit executed under penalty of perjury) submitted with our federal return on which correct "wage" and withheld amounts were listed (this form contained identical 'amounts withheld' figures to the Form W-2 supplied by the company for which I work, although the "wages" amounts were different), though Michigan law and regulations do not specify any requirement for the inclusion of such a document, and particularly decline to so specify a Form W-2. The only relevant mention of the form in any regulatory instruction comes in the Line-by-Line instructions for the MI 1040 where we find the following:

P. 14 *Line 33: Enter the total Michigan tax withheld from all of your W-2s.*
No instruction to attach or submit the forms is to be found.

Further, in the same document we also find:

P. 15 *Attach all your credit claims and required Michigan and federal schedules (see Table 1, page 8). If you owe tax, enclose your payment, but do not staple it to the return. Checks stapled under the W-2 or to the back of the return may not be seen and may result in improper processing.* (The "Table 1 to which we are referred begins with, "*Taxpayers who file any of the following schedules or forms with their federal return must attach a copy to their Michigan income tax return*:" W-2's are not listed.)

The law does provide, however, that:

205.30 Credit or refund.
Sec. 30.
(1) ***The department shall credit or refund an overpayment of taxes****; taxes, penalties, and interest erroneously assessed and collected;* ***and taxes****, penalties, and interest that are found unjustly assessed, excessive in amount, or* ***wrongfully collected*** *with interest at the rate calculated under section 23 for deficiencies in tax payments.*
(2) A taxpayer who paid a tax that the taxpayer claims is not due may petition the department for refund of the amount paid within the time period specified as the statute of limitations in section 27a. ***If a tax return reflects an overpayment or credits in excess of the tax, the declaration of that fact on the return constitutes a claim for refund.*** *If the department agrees the claim is valid, the amount of overpayment, penalties, and interest shall be first applied to any known liability as provided in section 30a, and the excess, if any, shall be*

refunded to the taxpayer or credited, at the taxpayer's request, against any current or subsequent tax liability.

and,

206.251 Credit for taxes withheld; election to treat as total tax.
Sec. 251.
(1) ***The amount withheld under section 351 shall be allowed to the recipient of the compensation as a credit against the tax imposed on him by this act.***
Sec. 351.
(1) Every employer in this state required under the provisions of the internal revenue code to withhold a tax on the compensation of an individual, except as otherwise provided, shall deduct and withhold a tax in an amount computed by applying, except as provided by subsection (7), the rate prescribed in section 51 to the remainder of the compensation after deducting therefrom the same proportion of the total amount of personal and dependency exemptions of the individual allowed under this act that the period of time covered by the compensation is of 1 year. The commissioner may prescribe withholding tables that may be used by employers to compute the amount of tax required to be withheld.

(That the amount in question was not withheld from "compensation" is immaterial, as it WAS withheld under the authority of section 351, however misunderstood by the company for which I work, or misrepresented by the Michigan Department of Treasury that section may have been).

Associated regulations from the Michigan Administrative Code are consistent. R 206.22 instructs us that,

(3) If the employer does not repay the employee for the overcollection, the employee's remedy lies in claiming credit for the amount withheld on an individual income tax return.

In November we received a "Proposed Tax Due" correspondence from the Michigan Department of the Treasury (pursuant to 205.21(1)(a)) indicating that, "*Your claim of tax withheld disallowed. No W-2s were received to support your claim*", and that the Department's review of our return resulted in adjustments to the effect of an amount due well over that claimed as refund. No explanation as to the source of information by which this amount was calculated was provided.

This letter cited the following section of Michigan Law as indicating that we are required to file a return and pay any tax liability determined to be due: 206.16; 206.26; 206.30; 206.51; 206.110; 206.311; and 206.315 (all of which are reproduced or relevantly referenced throughout this document)

(For the record, we in no way dispute the validity or application of any law which properly imposes a requirement to file a return; nor our requirement to pay any tax for which we are lawfully determined to be liable. That being said, the applicability of the sections cited above may or may not be appropriate, but is moot, as we did file a return and determined what is due and owing in accordance with the law).

We responded to this notice within the 30 days indicated as appropriate with the following (along with the attachments indicated and another copy of the previously submitted 4852):

Michigan Dept. Of Treasury,
Income Tax Section
Treasury Building, Lansing, MI 48922

To whom it may concern:

Regarding your communication of Nov. 27th, 2002, copy attached, we find no basis in law for your contentions. Our return was properly executed pursuant to MCL 206.315; 206.30; and all other relevant sections of the law. You cite no evidence to the contrary; what is more, you evidence bad faith in asserting, erroneously, that no W-2s were received to support our claim of amounts withheld. You are well aware that a properly executed form 4852 "Substitute for Form W-2" (the purpose of which, as declared on the form itself by the Internal Revenue Service, is to serve as a substitute for form W-2 or W-2c when one has been given an incorrect W-2), was attached to our return; in fact, you make reference to it elsewhere in your communication.

Furthermore, you claim to have calculated a tax for the period in question, which could only have been done on the basis of information received by your office. We will presume that the information came in the form of an uncorrected W-2 as filed by the private-sector employer, XXXX., which, though in error as to "wages" paid, will have included withholding figures in exact agreement with those provided on the aforementioned form 4852.

We expect a prompt refund as claimed, pursuant to MCL 205.30. We are providing a copy of our US 1040 so as to forestall any additional pretexts for delay on your part in complying with the requirements of the law, and demand that if any additional delay is involved, all of the interest provided for by law is added to that refund amount.

On February 14th we received a "Bill for Taxes Due- Intent to Assess" claiming the same amount owing as was alleged in the previous correspondence plus the addition of interest, with the reason given as, "*Your return was submitted incomplete. We completed your return from information available. Your claim of tax withheld disallowed. No W-2(s) were received to support your claim.*"

It seems clear to us that the state is unlawfully attempting to coerce our submission-- and consequent implicit endorsement-- of a document (the company-provided W-2) containing erroneous and prejudicial assertions regarding our receipts. The state is undoubtedly in possession of just such a document provided by the company, and the only credible reason for its behavior is to secure such an endorsement, in violation of a host of our rights and its own obligations under the law. We contend that no lawful basis exists for the questioning or disputing of the income information on our return; the initiation by the state of action under 205.21 or otherwise; or for failing to promptly issue our refund as claimed.

Additional and Supplemental Arguments and Citations

1. Income must be taken as indicated on the return.

Michigan law makes no provision for questioning the Adjusted Gross Income as calculated by the citizen and recorded upon a federal tax form, nor any requirements or regulations as to, or cognizance of, such calculations; on the contrary, we are instructed to simply transfer the number arrived at, by whatever calculations we may have employed, and entered on the line marked "Adjusted Gross Income" on a federal return that we have prepared (and then to follow provided instructions as to additions and subtractions from that base figure). As previously noted:

> Michigan law provides at 206.311 that the content of a tax return ***"shall be as prescribed by the commissioner"***. The commissioner provides

a single relevant instruction, per the "Line-by-Line Instructions for Form MI-1040": *"**Line 10: Adjusted Gross Income (AGI) Enter your AGI from your federal return. This is the amount from your U.S. 1040, line 33; U.S. 1040A, line 19**."*

Elsewhere throughout the Michigan Income Tax Act the figure entered on the relevant line of a federal tax return is similarly established as the sole referent establishing the income base for purposes of Michigan taxes:

206.315 provides that: *"Every person, other than a corporation, required to make a return for any taxable period under the internal revenue code, except as otherwise herein specifically provided, if his adjusted gross income is in excess of the personal exemptions allowed by this act shall render on or before the fifteenth day of the fourth month following the close of that taxable period to the department a return setting forth: **(a) The amount of adjusted gross income on the return made to the United States internal revenue service for federal income tax purposes** and as provided in the definitions contained in this act and the rules issued thereunder."*

Section 206.325 paragraph (1) provides that a citizen may be obliged **to furnish a copy of their federal return** in order that relevant figures contained therein can be consulted in the verification of entries included on the Michigan return **with no independent process provided under state law** for otherwise accomplishing such verification. Paragraph (2) of the same section provides that any **changes subsequently made to such figures on the federal return shall automatically and without other recourse dictate corresponding changes on the Michigan return**.

Section 206.30 (and others) vaguely refers to taxable income as being *"adjusted gross income as defined in the internal revenue code"*, but without further clarification, and without any Michigan legislative deliberation and enactment to give form and substance to the reference. That the state legislature can look to the enactments of a foreign state as models upon which to base its own deliberations and enactments is not to be doubted. That it cannot impose such foreign enactments by mere reference thereto is also not to be doubted.

The legislature might admire the apparent peace and order observed in the streets of Pyongyang, but it could not properly declare that the people of Michigan shall be subject and answerable to the criminal code of North Korea,

whatever that might be. Or that we shall consider ourselves subject to the laws of Ohio. Or that we are subject to the rules for calculating the amount we send to the state in taxes per the relevant laws of China, or those to which Guam is subject.

Even were this fundamental failure to respect the requirements of due process and a republican form of government not sufficient, in and of itself, to render fatally infirm the state's crude argument-by-inferences-and-implications, within its own preferred context it still cannot make its case for contesting our figures as to "adjusted gross income". The Internal Revenue Code does not contain (and never has contained) a definition of "income", and consequently has none of "adjusted gross income" either.

Furthermore, while again no means of bringing the reference into play in making any calculation or modification is provided-- thus relying upon our assumptions as to its applicability to mislead us into imagining an obligation where none has been imposed-- the state appears to rely on the law's references to "*compensation*" (which, as the word is *commonly* used, we certainly, and nearly exclusively, received) as taxable to color that imaginary obligation. However, "*compensation*" as used in the act is relevantly defined, at 206.6, as, "*…wages as defined in section 3401 … of the internal revenue code*." The definition of "*wages*" in the section 3401 of the IRC to which we are referred is "*remuneration for services*" performed by "*an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term ''employee'' also includes an officer of a corporation*". Neither my wife nor I, or any of our receipts, meet those qualifications.

The department's position is in defiance of Michigan's Constitution. Section 32 of the Constitution says, "*Sec. 32. Every law which imposes, continues or revives a tax shall distinctly state the tax*", a clear requirement of scrupulous clarity in the identification of both what is being taxed as well as the rate at which that object is being taxed. That such an object be a fixed thing identified and acknowledged by the citizen upon whom the tax will operate, such as the figure calculated by the citizen and declared upon a federal 1040, might meet such a requirement. References to an undefined object, the nature of which is to be determined by an undisclosed process or by means of indefinite terms when the executive is dissatisfied with the results of adherence to such written guidance as the legislature has provided-- regardless of whether such

references were incorporated in Michigan law-- do not. Conformity with the directions of Section 32 are not achieved by declaring that floogle will be taxed at a rate of 6%, with the definition of floogle left to guesswork, or the declarations of the executive or judiciary.

Furthermore, Article IX, Section 2 of the Constitution says: "*The power of taxation shall never be surrendered, suspended or contracted away*". To cede to the deliberations of another government the identification (even if one were provided-- as previously noted, "income" is *not* defined within the IRC) of what property or activity of Michigan citizens will be taxed under the state's authority appears to us to be the surrender of the power of taxation. What the department would have us abide is no less than contempt for these sound and respectful principles.

2. Nature of a Claim for Refund

As previously observed, the law provides:

> *205.30 Credit or refund.*
> *Sec. 30.*
> *(1)* ***The department shall credit or refund an overpayment of taxes****; taxes, penalties, and interest erroneously assessed and collected;* ***and taxes****, penalties, and interest that are found unjustly assessed, excessive in amount, or* ***wrongfully collected*** *with interest at the rate calculated under section 23 for deficiencies in tax payments.*
> *(2) A taxpayer who paid a tax that the taxpayer claims is not due may petition the department for refund of the amount paid within the time period specified as the statute of limitations in section 27a.* ***If a tax return reflects an overpayment or credits in excess of the tax, the declaration of that fact on the return constitutes a claim for refund.*** *If the department agrees the claim is valid, the amount of overpayment, penalties, and interest shall be first applied to any known liability as provided in section 30a, and the excess, if any, shall be refunded to the taxpayer or credited, at the taxpayer's request, against any current or subsequent tax liability.*

and,

> *206.251 Credit for taxes withheld; election to treat as total tax.*
> *Sec. 251.*

(1) ***The amount withheld under section 351 shall be allowed to the recipient of the compensation as a credit against the tax imposed on him by this act.***

Sec. 351.

(1) Every employer in this state required under the provisions of the internal revenue code to withhold a tax on the compensation of an individual, except as otherwise provided, shall deduct and withhold a tax in an amount computed by applying, except as provided by subsection (7), the rate prescribed in section 51 to the remainder of the compensation after deducting therefrom the same proportion of the total amount of personal and dependency exemptions of the individual allowed under this act that the period of time covered by the compensation is of 1 year. The commissioner may prescribe withholding tables that may be used by employers to compute the amount of tax required to be withheld.

Federal law, at 26 USC 6401(c) says: *Rule where no tax liability*
An amount paid as tax shall not be considered not to constitute an overpayment solely by reason of the fact that there was no tax liability in respect of which such amount was paid.

Regarding the suitability of the IRS Form 4852, the instructions for which contain this language: "*Purpose of Form - Form 4852 is completed by taxpayers or their representatives when their employer gives them an incorrect Form W-2 or an incorrect Form 1099-R. This form is also used when the employer or payer does not give the taxpayer a Form W-2 or Form 1099-R. This form serves as a substitute for Form W-2, W-2c, or 1099-R. Use this form to file your income tax return.*" as supporting evidence of amounts withheld, the law provides (at 206.471) that,

(1) The tax imposed by this act shall be administered by the department. The department shall prescribe forms for use by taxpayers and may promulgate rules for all of the following:

(a) The maintenance by taxpayers of records, books, and accounts.

(b) The computation of the tax.

(c) The manner and time of changing or electing accounting methods and of exercising the accounting method options contained in this act.

(d) The making of returns, the payment of tax due, and the ascertainment, assessment, and collection of the tax.

(2) The rules shall follow the rulings of the United States internal revenue service with respect to the federal income tax if those rulings are not inconsistent with this act, and the department may adopt as a part of the rules any portions of the internal revenue code or rulings, in whole or in part.

The Michigan Dept. Of Treasury website contains this statement:

The State of Michigan will accept the IRS form 4852 (Substitute Form W-2).

However, as previously noted, nowhere in the law or regulations is the provision of evidence by the claimant of any variety required or specified, rather the law explicitly provides, at 205.30, that an entry on a tax return indicating the fact constitutes a claim for refund.

The law does refer to W-2s as being required from the company doing the withholding:

206.365. (1) ***Every employer required by this act to deduct and withhold taxes for a tax year on compensation shall furnish to each employee on or before January 31 of the succeeding year a statement in duplicate of the total compensation paid during the tax year and the amount deducted or withheld,*** *or, if employment is terminated before the close of a calendar year by an employer who goes out of business or permanently ceases to be an employer in this state, within 30 days after the last payment of compensation.* ***A duplicate of a statement made pursuant to this section and an annual reconciliation return, MI-W3, shall be filed with the department by February 28 of the succeeding year*** *except that an employer who goes out of business or permanently ceases to be an employer shall file the statement and the annual reconciliation return within 30 days after going out of business or permanently ceasing to be an employer.*

And furthermore,

206.331. (1) ***At the request of the department, every person required by the internal revenue code to file or submit an information return of income paid to others shall, to the extent the information is applicable to residents of this state, at the same time file or submit the information in form and content as may be prescribed to the department****.*

(2) ***Every corporation, voluntary association, joint venture, partnership, estate or trust at the request of the department shall file a copy of any tax return or portion of any tax return which has been filed under the internal revenue code.*** *The department may prescribe alternate forms of returns.*

The following RAB succinctly declares if a claim of refund is valid the refund must be made, and with interest after 45 days; that a return on which a claim for refund is made is a valid claim for refund; and that the return is valid as long as it contains enough information to determine the amount of refund, along with a few listed clerical requirements. The amount of liability and the amount withheld, both of which were properly provided, are the two pieces of information needed to determine the amount of refund, and the clerical requirements were also properly met.

Revenue Administrative Bulletin 1996-4
Approved: May 13, 1996
CREDIT OR REFUND OF OVERPAYMENT OF TAXES OR CREDITS IN EXCESS OF TAX DUE AND APPLICABLE INTEREST
(Replaces Revenue Administrative Bulletin 1993-14)
RAB - 96 - 4. This bulletin updates Revenue Administrative Bulletin 1993-14 in accordance with the Michigan Court of Appeals decision, Lindsay Anderson Sagar Trust v Department of Treasury, 204 Mich App 128; 514 NW 2d 514 (1994), lv den 447 Mich 905 (1994). The decision held that interest on a refund claim accrues when a claim is filed. A claim for refund is filed when the taxpayer gives the Treasury Department adequate notice of the claim within the appropriate limitation period. This bulletin describes adequate notice and defines valid return. In all other respects, this bulletin restates the discussion contained in Revenue Administrative Bulletin 1993-14.
Limitation Period for Claiming Refund
Section 27a(2) of the revenue act, MCL 205.27a(2); MSA 7.657(27a)(2), provides that a taxpayer must file a return for a refund of taxes overpaid, or credits in excess of the tax due, within 4 years from the date set for filing the original return. An extension of time allowed to file a return later than the original due date extends the filing period of a refund claim.
Section 27a(3) permits the filing period of refund claims to be extended pending final determination of a tax from an audit, conference, hearing and litigation of a federal income tax liability or liability for a tax administered by the Treasury Department for 1 year after that period. This extension is allowed only for those items that were the subject of the audit, conference, hearing or litigation. The law also permits the filing period to be extended where the taxpayer and commissioner consent in writing that the period be extended.
A shorter limitation period of 90 days from the date set for filing a return applies if the refund claim is based upon the validity of a tax law based on the laws or constitution of the United

States or the State constitution of 1963 [MCL 205.27a(6); MSA 7.657(27a)(6)]. The legislature has waived this 90-day limitation period for refund claims involving pension income received from the United States government for tax years 1984-1988. [See MCL 205.27a(7); MSA 7.657(27a)(7).]

Amount of Refund

The procedure by which the Department of Treasury determines the amount of a taxpayer's refund is defined by section 30 of the revenue act, MCL 205.30; MSA 7.657(30). The act states, in part, that:

(1) The department shall credit or refund an overpayment of taxes, penalties, and interest erroneously assessed and collected; and taxes, penalties and interest that are found unjustly assessed, excessive in amount, or wrongfully collected with interest . . . .

(2) A taxpayer who paid a tax that the taxpayer claims is not due may petition the department for refund of the amount paid . . . . If a tax return reflects any overpayment or credits in excess of the tax, the declaration of that fact on the return constitutes a claim for refund. If the department agrees the claim is valid, the amount of overpayment, penalties and interest shall be first applied to any known liability and the excess, if any shall be refunded to the taxpayer . . . .

(3) . . . . Interest at the rate calculated under section 23 for deficiencies in the tax payments shall be added to the refund commencing 45 days after the claim is filed or 45 days after the date established by law for the filing of the return, whichever is later. Interest on refunds intercepted and applied as provided in section 30a shall cease as of the date of the interception . . . .

Notice of Refund Claim; Valid Return Defined

The Treasury Department must receive notice of valid refund claim. If a tax return reflects an overpayment, or credits in excess of the tax, the declaration of that fact on the return constitutes a valid claim for refund. A return is generally considered valid if it contains sufficient information for the Department to determine the amount of refund. In addition, the return must be filed on a form prescribed by the Department to determine the amount of refund. In addition, the return must be filed on a form prescribed by the Department and must contain the taxpayer's name, address, identification number and required signature(s).

Tax Refund Intercepted and Applied to Taxpayer Liability

If the Treasury Department determines that the taxpayer has a valid claim for a refund, and the Department identifies any liability of the taxpayer described in section 30a(2) of the revenue act, MCL 205.30a (2); MSA 7.657(30a)(2), then the Treasury Department will apply the refund amount in the manner provided in section 30a of the revenue act.

If there is any excess refund remaining, then the Department will refund that amount or credit it to any current or subsequent tax liability as directed by the taxpayer.

Rate of Interest

The Treasury Department will credit or refund an overpayment of taxes; penalties and interest erroneously assessed and collected; and taxes, penalties, and interest that are found unjustly assessed, excessive in amount, or wrongfully collected.

For refunds paid for tax periods occurring after March 31, 1993, interest at the rate of one percentage point above the adjusted prime rate as described in section 23 of the revenue act, MCL 205.23; MSA 7.657(23) shall apply to overpayments. For refunds paid for tax periods occurring before April 1, 1993, interest at the rate of 3/4 of one percent shall apply to overpayments.

The interest rate for under payments and overpayments is announced semiannually, at the beginning of April and at the beginning of October, in Revenue Administrative Bulletins entitled "Interest Rate". The bulletin announces both the annual and the daily interest rate to be applied to tax deficiencies, refunds and credits.

Date Interest Accrues and Ends

Under the provisions of section 30 of the revenue act, interest shall be added to the refund commencing 45 days after the claim is filed or 45 days after th (sic)

Additional sections of Michigan law cited

206.-

Sec. 6.

(3) "Compensation" means wages as defined in section 3401 and other payments as provided in section 3402 of the internal revenue code.

Sec. 16.

"Person" includes any individual, firm, association, corporation, receiver, estate, trust or any other group or combination acting as a unit, and the plural as well as the singular number.

Sec. 26.

"Taxpayer" means any person subject to the taxes imposed by this act or any employer required to withhold taxes on salaries and wages.

Sec. 51.

(1) For receiving, earning, or otherwise acquiring income from any source whatsoever, there is levied and imposed upon the taxable income of every person other than a corporation a tax at the following rates in the following circumstances:

Sec. 110.

(1) For a resident individual, estate, or trust, all taxable income from any source whatsoever, except that attributable to another state under sections 111 to 115 and subject to section 255, is allocated to this state.

Sec. 311.

(1) The taxpayer on or before the due date set for the filing of a return or the payment of the tax, except as otherwise provided in this act, shall make out a return in the form and content as prescribed by the commissioner, verify the return, and transmit it, together with a remittance of the amount of the tax, to the department.

Sec. 325.

(1) A taxpayer required to file a return under this act may be required to furnish a true and correct copy of any tax return or portion of any tax return and supporting schedules that the taxpayer has filed under the provisions of the internal revenue code.
(2) A taxpayer shall file an amended return with the department showing any final alteration in, or modification of, the taxpayer's federal income tax return that affects the taxpayer's taxable income under this act and of any similarly related recomputation of tax or determination of deficiency under the internal revenue code. If an increase in taxable income results from a federal audit that increases the taxpayer's federal income tax by less than $500.00, the requirement under this subsection to file an amended return does not apply but the department may assess an increase in tax resulting from the audit. The amended return shall be filed within 120 days after the final alteration, modification, recomputation, or determination of deficiency. If the commissioner finds upon all the facts that an additional tax under this act is owing, the taxpayer shall immediately pay the additional tax. If the commissioner finds that the taxpayer has overpaid the tax imposed by this act, a credit or refund of the overpayment shall immediately be made as provided in section 30 of Act No. 122 of the Public Acts of 1941, being section 205.30 of the Michigan Compiled Laws.