

Accounting Aid Society
Site Coordinator Update – March 21, 2026

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Prior Year Returns and Statute of Limitations for Claiming a Tax Refund

If a client needs a prior year tax return prepared, they should be advised to call the Main Office after April 15 to make an appointment during our summer season, with the following **two exceptions**:

1. They have **received a notice or letter from the IRS.**

- Clients should be referred to Accounting Aid’s Low Income Taxpayer Clinic (LITC). Information on how the LITC can assist taxpayers can be found on Accounting Aid’s web site under the Deal with the IRS tab, <https://accountingaidsociety.org/help-with-the-irs/>.
- Taxpayers may request a consultation by completing the online LITC Client Application Form found on the web site or by calling 313-556-1920, ext. 1219. They may also contact the clinic at litc@accountingaidsociety.org.

2. The **return falls under a filing statute of limitation.**

- Federal Return – Taxpayers have three years from the original due date to claim a refund on a federal tax return.
- Michigan and City Returns – Taxpayers have four years from the original due date to claim a refund on Michigan and Michigan city tax returns. This includes the Michigan Homestead Property Tax Credit Claim.

Statute of Limitations	
Taxpayers must file by the 2026 dates below in order to claim a refund:	
TYPE OF RETURN	FILE BY
2022 Federal Tax Return	April 15, 2026
2021 Michigan Tax Return including Homestead Property Tax Credit Claim	April 18, 2026
2021 Detroit Tax Return	April 18, 2026
2021 Hamtramck, Highland Park and Pontiac Tax Returns	April 30, 2026

- **If a client needs to file any of the returns listed above,** contact Maysaa Rahal who will ensure that an appointment is made before the filing deadline.
- Advise the client to make sure they have all of the documents and information needed for filing the prior year return and to bring it with them to their tax appointment.
- Advise taxpayers of postmark changes at the Post Office. See page 2 of this update.

Completing Form 13614-C when Preparing a Prior Year Return

When completing a prior year return, the current Form 13614-C, Intake/Interview and Quality Review Sheet, must be completed. In addition, you must refer to the Form 13614-C for the tax year being prepared to answer questions on the form specific to the tax year.

Form 13614-C for prior years can be found in the Site Coordinator Corner at [irs.gov](https://www.irs.gov/individuals/site-coordinator-corner), <https://www.irs.gov/individuals/site-coordinator-corner> .

Postmark Date at USPS

In past years, taxpayers could reasonably rely on the fact that the postmark date on their outgoing mail would be the date it was collected by a letter carrier or dropped off at a retail location. The United States Postal Service (USPS) made adjustments to its transportation operations at the beginning of 2026 which now means that it will result in some mailpieces not arriving at originating processing facilities on the same day that they are mailed. This means that the postmark will not necessarily match the date on which the customer's mailpiece was mailed.

IMPORTANT: Please advise taxpayers of this change, especially if they will be mailing a tax return or a payment to the IRS, Michigan Department of Treasury, or a city taxing agency that is close to the due date for the return or payment. **They cannot rely on the date they mail it will be the postmark date.**

To ensure a postmark matches the date of mailing, taxpayers may visit a Post Office and request a manual (local) postmark at the retail counter. Manual postmarks will be applied free of charge.

Best Practices

DIGITAL ASSETS QUESTIONS FOR MI-1040

In the Michigan section of TaxSlayer, please answer the Yes/No question near the bottom of the Basic Information page that reads, "Were you and/or your spouse, if married filing jointly, engaged in any of the following during the tax year: Received a digital asset as a reward, or payment for property of services and/or Sold, exchanged, or otherwise disposed of a digital asset?".

If the taxpayer (or spouse if married filing jointly) answers Yes to this question, the return is Out of Scope. Note: The issue should have already been addressed during the intake/interview process when addressing the "Owners or holders of any digital assets" question on page 1 of Form 13614-C, Intake/Interview and Quality Review Sheet.

CUSTOM QUESTIONS AND CUSTOM CREDITS

The quality reviewer must always review the entries for custom questions and custom credits. If changes were made to the return, the quality reviewer must go back and look at the PDF of the Michigan return and any city return, and ensure that any changed amount for the Homestead Property Tax Credit, Home Heating Credit, and/or city refund or tax due changed are entered in Custom Credits.

Accounting Aid Society relies on the information in these fields to report required information to our funders. These amounts are not included in reports provided by TaxSlayer.

Estimated Taxes – When to Advise Taxpayers to Make Estimated Payments for 2026

The penalties can be significant if estimated tax payments are not paid; therefore, we should be advising clients in situations where estimated tax payments are required. At this point of the tax season and through April 15, we will likely see more clients who owe tax. Please follow the guidance below:

1. If the taxpayer has any of the following tax due amounts on their 2025 tax return:

- **Federal** – Tax due is \$1,000 or more,
- **Michigan** – Tax due is more than \$500,
- **Detroit** – Tax due is more than \$100, and/or
- **Hamtramck, Highland Park and Pontiac** – Tax due is \$100 or more,

And it is estimated that the amount of their 2026 income less deductions and any credits will be the same as 2025 or higher:

- a. The taxpayer should first attempt to increase any income tax withholding(s).
- b. If tax withholding(s) cannot be increased, advise the taxpayer to make quarterly estimated tax payments and complete the applicable estimated tax vouchers for them.
- c. Also advise the client that penalty and/or interest may be assessed by the taxing authority on the underpayment of tax on their 2025 tax return(s).

Note: Determining if a penalty is owed on underpayment of estimated taxes is out of scope for VITA. Do not complete Form 2210 (Underpayment of Estimated Tax by Individuals, Estates and Trusts), MI-2210 (Michigan Underpayment of Estimated Tax), or the comparable city forms.

2. Be aware of the following information when determining estimated tax payments:

To avoid penalty and interest charges on the 2026 tax return, a certain amount of tax must be paid through withholdings and/or estimated tax payments.

- **Federal** – The smaller of 90% of the 2026 tax after credits or 100% of the 2025 tax after credits.
- **Michigan** – The smaller of 90% of the 2026 income tax less refundable credits or 100% of the 2025 income tax less refundable credits.
- **Michigan Cities** – At least 70% of the 2026 or 2025 tax liability, whichever is lower.

3. **Suggested guidance for determining quarterly estimated tax payments:**

- Federal and Michigan Tax Returns:
 - If it is estimated that the 2026 tax due amount will be relatively the same as in 2025, divide the 2025 tax due amount by four and use that amount for the quarterly payments.
 - If it is estimated that the 2026 tax due amount will be more than the 2025 tax due amount (i.e., higher income and/or less exemptions, deductions or credit amounts in 2026), download and complete the applicable estimated tax worksheet found in the instructions for the following forms to determine the quarterly payments:
 - 2026 Form 1040-ES, Estimated Tax for Individuals
 - 2026 Form MI-1040ES, Michigan Estimated Income Tax for Individuals

- City Tax Returns:
 - If it is estimated that the 2026 tax due amount will be relatively the same as in 2025, multiply the 2025 tax due amount by 70%. Divide the result by four and use that amount for the quarterly payments.
 - If it's estimated that the 2026 tax due amount will be more than the 2025 tax due amount (i.e., higher income and/or less exemptions, deductions or credit amounts in 2026), download and complete the applicable estimated tax worksheet found in the instructions for the following forms:
 - Detroit – 2026 Form 5123, City Estimated Income Tax for Individuals
 - Other Cities – Visit the city web site to find the 2026 estimated tax vouchers and instructions. A link for each city can be found at: <https://www.michigan.gov/taxes/citytax/what-cities-impose-an-income-tax>.

TaxSlayer Entries

To enter quarterly estimated tax payments for 2026 in TaxSlayer, follow the instructions below for TaxSlayer Pro Online 2025:

- For Federal Estimated Tax Payments
 - Federal > Payments & Estimates > Vouchers for 2026 Estimated Tax Payments
- For Michigan Estimated Tax Payments
 - Michigan Return > Miscellaneous Forms > Estimated Payment Vouchers, Form MI-1040ES
- For Detroit Estimated Tax Payments
 - Michigan Return > City of Detroit Return > Resident Return, Part-Year Resident Return or Nonresident Return > Detroit Miscellaneous Forms > Form 5123 Detroit Estimated Payment Vouchers
- For Estimated Tax Payments for Other Cities
 - The estimated tax payment vouchers for cities other than Detroit are not available in TaxSlayer. Find the estimated tax vouchers and instructions by going to the city's web site. A link for each city can be found at: <https://www.michigan.gov/taxes/citytax/what-cities-impose-an-income-tax>.
 - Enter the quarterly payment amounts on the downloaded or printed form.
 - Enter a Note in TaxSlayer that city estimated tax vouchers were printed and completed for the client, and indicate the amount of the quarterly estimated tax payments.

Final Steps

- Provide the client with the completed 2026 payment vouchers either through TaxSlayer or, in the case of cities other than Detroit, from the city web site.
- If the estimated tax worksheet was used to determine any quarterly estimated tax payments, give the worksheet to the client for their records.
- Make sure the client is aware of the due dates for each quarterly payment and give them mailing envelopes with the applicable mailing label/address on them.

IMPORTANT: For clients who should make estimated tax payments for 2026, please take the time to complete the estimated tax vouchers. It is part of the service we should provide when preparing their 2025 tax return to help them avoid any future penalties and interest.