STATE OF MICHIGAN
COURT OF CLAIMS

DAVID S. FARBMAN AND NADINE E. FARBMAN,

Plaintiffs,

v

MICHIGAN DEPARTMENT OF TREASURY,

Defendant.
_____/

Docket No. 25-000158-MT

HON. SIMA G. PATEL

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JOINT STIPULATION TO PLACE CASE IN ABEYANCE

The parties, through their respective counsel, for their Joint Stipulation to Place Case in Abeyance, state as follows:

1. Plaintiffs filed this action challenging Treasury's Final Assessment No. 1493890, relating to individual income tax due for tax year 2022 ("Tax Period at issue").

2. Treasury made three adjustments to Plaintiffs' 2022 Individual Income Tax Return resulting in the assessment. First, Treasury made adjustments to losses and income attributable to other states. Second, Treasury also adjusted the Flow-Through Entity credit, which has been resolved in Plaintiffs favor. Third, Plaintiffs reported a credit forward from 2021 on their 2022 Individual Income Tax Return, which was disallowed by Treasury in 2023.

3. Plaintiffs assert, in part, that they did not receive timely notice of the 2021 adjustments. Further, Treasury records reflect that the Intent to Assess was mailed, however, Treasury confirmed that it could not locate the mail log for the 2022 Intent to Assess.

4. Plaintiffs did not request an informal conference under MCL 205.21. Treasury has since offered an informal conference, and Plaintiffs' accepted, with the challenged assessment.

5. The Informal Conference proceedings would allow Treasury to establish a review team to analyze Plaintiffs' supporting documentation and to collaboratively meet with Plaintiffs in an effort to expediently and accurately complete such review.

6. Due to the voluminous nature of the documentation, Informal Conference is the most efficient way to resolve the remaining issues in this matter. It is anticipated that the result may negate the need for further protest of the assessment.

7. Such efforts may also allow for the resolution of adjustments made in this matter, in collaboration with counsel for Treasury.

8. In the interest of judicial efficiency and economy, the parties jointly agree to place this case in abeyance pending the conclusion of the informal conference proceedings.

9. If the parties are not able to resolve this matter within 60 days following the conclusion of the informal conference proceedings, the parties agree to advise this Court and present to the Court an amended scheduling order.

10. Therefore, the parties respectfully request that this Court issue an order placing this matter in abeyance, including all deadlines and discovery, pending the conclusion of the informal conference proceedings.

Respectfully submitted,

DAVID S. FARBMAN AND
NADINE E. FARBMAN

By: */s/ Wayne D. Roberts (w/permission)*
Wayne D. Roberts (P62706)
Bodman PLC
Attorney for Plaintiff

Dated: July 15, 2026

MICHIGAN DEPARTMENT OF TREASURY

By: */s/ Jadranko J. Tomic Bobas*
Denise M. Johnson (P62840)
Jadranko J. Tomic Bobas (P75494)
Revenue and Tax Division
Attorneys for Defendant

Dated: July 15, 2026

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_____/

ORDER PLACING CASE IN ABEYANCE

Present: Sima G. Patel

The Court, having read and approved the parties joint stipulation requesting that this case be placed in abeyance pending the conclusion of the informal conference proceedings.

IT IS ORDERED that this case is placed in abeyance and all deadlines are suspended until further order of the court.

IT IS FURTHER ORDERED that discovery is stayed until further order of the court.

IT IS FURTHER ORDERED that the Parties shall notify this Court within 60 days of the conclusion of the informal conference proceedings.

IT IS SO ORDERED.

Date: July 15, 2026

Honorable Sima G. Patel
Court of Claims Judge