

**STATE OF MICHIGAN  
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL  
SMALL CLAIMS DIVISION**

**TAX APPEAL PETITION FORM  
NON-PROPERTY TAX**

**MTT DOCKET NO. \_\_\_\_\_**

**Section 1: Petitioner's Contact Information**

First Name/Company Name	M.I.	Last Name
Mailing Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number	Fax Number	
E-mail Address		

**Section 2: Petitioner's Attorney/Authorized Representative's Contact Information**

First Name	M.I.	Last Name
Firm Name (if any)		
Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number	Fax Number	
E-mail Address		

**Section 3: Please Explain the Reason for this Appeal**

\*Please provide the statutory authority for the imposition of the tax.

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**Section 4: Assessment Information**

Type of Tax Assessment(s):	Assessment Number(s):
Check all that is being appealed: <input type="checkbox"/> Tax <input type="checkbox"/> Interest <input type="checkbox"/> Penalty <input type="checkbox"/> Refund of taxes paid in the amount of \$	
Check what action prompted this appeal: <input type="checkbox"/> Final Assessment <input type="checkbox"/> Letter Denying Refund <input type="checkbox"/> Other (Check one)	
If "other", please explain:	
List the Amounts being levied:  Tax            _____ Interest      _____ Penalty        _____	List the refund sought:
List your Contentions:  Tax            _____ Interest      _____ Penalty        _____	

**Signature (the petition will not be accepted unless it is signed):**

Petitioner's Signature:  /s/
Attorney or Authorized Representative's Signature:  /s/

**Fee Information:**

A fee of \$100.00 is required for the filing of a Non-Property Tax Appeal.
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**PAPER FILING INSTRUCTIONS FOR NON-PROPERTY TAX APPEALS**  
**PLEASE KEEP INSTRUCTIONS FOR YOUR RECORDS**

Please follow these instructions for printing and filing a small claims non-property tax appeal. For any questions that are not answered in these instructions please see the Tribunal's website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) or contact the Tribunal at 517-373-4400.

Mail the completed form and filing fee to: **Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909.**

**Petitioner's Contact Information:** "Petitioner" is the person, business, or entity filing the appeal. Please provide the name, address and daytime phone number for the petitioner. If there is **more than one** petitioner, use an additional sheet of paper to provide the name, address and daytime phone number for **each** petitioner.

**Petitioner's Attorney/Authorized Representative's Contact Information:** The petitioner does not have to be represented by an attorney or authorized representative to file an appeal with the Tribunal. If the petitioner is using an attorney or authorized representative, provide the name, address and daytime phone number for the attorney or authorized representative. If the petitioner elects to have an attorney or authorized representative, **only the attorney or authorized representative will receive notices and documents from the Tribunal.**

**IMPORTANT:** If the contact information for Petitioner, or the attorney or authorized representative if listed, includes an email address, **the Tribunal will use that email address to electronically serve all future notices, orders, decisions, and other correspondence issued by the Tribunal.** The Tribunal **will not** serve Petitioner or Petitioner's attorney or authorized representative with written documents via postal mail once an email address is provided.

**Please Explain the Reason for this Appeal:** Explain the reason(s) you are appealing.

**Assessment Information:**

- **Type of Tax Assessment(s):** Indicate the type of tax assessed.
- **Assessment Number(s):** From the Final Notice of Assessment, provide the assessment number and the tax, interest and penalty for **each** assessment number you are appealing. Use a separate sheet of paper if necessary.
- **Check all that is being appealed:** Indicate whether you are appealing tax due, interest, penalty, or are seeking a refund. Check any that apply.
- **Check what action prompted this appeal:** Indicate what document or action occurred to cause you to appeal the tax due. Please, check only one.
- **If "other", please explain:** If you selected "other" above, please describe the action which prompted this appealed.
- **List the Amounts being levied:** Provide the amount of tax, interest and penalty due for each assessment number being appealed. Use a separate sheet of paper if necessary.
- **List the refund sought:** Provide the amount of tax, interest and penalty that Petitioner believes should be refunded.
- **List your Contentions:** Provide Petitioner's belief of the amount of tax, interest and penalty due for each assessment number being appealed. Use a separate sheet of paper if necessary.

**Signature: Signature is required.** Petitioner must sign this form, unless represented by an attorney or authorized representative. If using an attorney or authorized representative, **only** the attorney or authorized representative must sign.

**Fee Information:** A filing fee of \$100.00 is required. Make check payable to State of Michigan. If filing multiple appeals or petitions, please note that a separate payment (i.e., cash, check, money order, or other draft payment) must be made for each individual appeal or petition. See TTR 205.

**REMINDERS:**

You must submit the *original, signed completed petition form* to the Tribunal. You should also keep a copy for yourself. In addition, all documentation (i.e., Petitions, Answers, evidence, etc.) must be submitted single sided.

**Pursuant to TTR 277, Petitioner shall provide the Tribunal a copy of the final assessment notice or other order being appealed.**

It is *your responsibility* to provide the opposing party (i.e., unit of government) with a copy of any attachments submitted with the original, signed completed petition form. The Tribunal **will not** forward a copy of any attachments to the respondent (i.e., opposing party). **TTR 287 states that failure to provide the copies to the respondent at least 21 days in advance of the hearing may result in the exclusion of the attachments.**

The respondent will have an allotted period of time to respond, after which time the case will be ready for a hearing. The Tribunal will send a notice of hearing to the parties no less than 45 days in advance of the hearing. To check the status of your appeal, visit our website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) and click on the “Docket Search” option.