

## FILING INSTRUCTIONS FOR NON-PROPERTY TAX APPEALS

Please follow these instructions for filing a small claims non-property tax appeal. For questions that are not answered in these instructions, see the Tribunal's website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) or contact the Tribunal at 517-373-3003. **Mail the completed form and filing fee to: Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909.**

**Line 1.** The "petitioner" is the person or business filing the appeal. 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.

**Line 2.** The petitioner does not have to be represented by an attorney or agent to file an appeal with the Tribunal. If the petitioner is using an attorney or agent, provide that attorney or agent's name, address and daytime phone number. If the petitioner elects to have an attorney or agent, **only** the attorney or agent will receive notices and documents from the Tribunal. The attorney or agent will also be the person required to appear at the hearing.

**Line 3.** Specify the date of the Final Notice of Assessment or denial letter received from the Department of Treasury. If you did not appeal within 35 days of the date of the notice, explain on a separate sheet of paper.

**Line 4.** Indicate the type of tax assessed.

**Line 5.** Indicate whether you are appealing tax due, interest, penalty, or are seeking a refund. Check any that apply.

**Line 6.** Explain the reason you are appealing.

**Line 7.** 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.

**Line 8.** Provide Petitioner's contention of the amount of tax, interest and penalty due for each assessment number being appealed, and the amount paid for each. Use a separate sheet of paper if necessary.

**Line 9.** A filing fee of \$100.00 is required. Make check payable to State of Michigan.

**Line 10. Signature is required.** Petitioner must sign this form, unless represented by an attorney or agent. If using an attorney or agent, **only** the attorney or agent must sign.

**REMEMBER:** Provide to the Tribunal *the original and a copy* of the completed petition, including two copies of any attachments. **Failure to provide an original and a copy of your documents will delay processing of your appeal.** The Tribunal will forward an Answer form and a copy of the petition, with any attachments, to the appropriate unit of government (respondent). 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 approximately 30-45 days in advance. To check the status of your appeal, visit our website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).