

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2006-5
Filing of Appeals; Designated Delivery Services
Issued: December 28, 2006

2006-5 FILING BY FIRST CLASS MAIL OR DESIGNATED DELIVERY SERVICE.

As discussed in Tribunal Notice 2006-4, the Tax Tribunal Act was amended by Act 174 of the Public Acts of 2006 to add a new section 35a, being MCL 205.735a. In addition to the new filing deadlines provided in Section 35a, Section 35a also:

1. Abolishes the requirement to file Entire Tribunal appeals by certified mail.
2. Provides for the filing of appeals by a “designated delivery service.”

With respect to the specific filing requirement:

Appeals are deemed to be filed by the appropriate deadline date if received on that date, mailed by first class mail provided the envelope is postmarked by the United States Postal Service on or before that date, or delivered by one of the delivery services designated herein provided the appeal was given to the delivery service on or before that date.

A “designated delivery service” is defined to mean “a delivery service provided by a trade or business that is designated by the tribunal.” To designate a delivery service, the Tribunal is required to determine whether the delivery service meets all of the following requirements:

- (a) The delivery service “is available to the general public.”
- (b) The delivery service “is at least as timely and reliable on a regular basis as the United States postal service.”
- (c) The delivery service “records electronically to a database kept in the regular course of business or marks on the petition the date on which the petition was given to the delivery service for delivery.”
- (d) “Any other requirement the tribunal prescribes.”

The Tribunal is also required “to issue a tribunal notice not later than December 31 in each calendar year designating not less than 1 delivery service for the immediately succeeding calendar year.”

In keeping with this requirement, the Tribunal is designating the following delivery services currently designated by the United States Tax Court for the filing of appeals with that Court:

1. *DHL Express* (DHL): DHL Same Day Service; DHL Next Day 10:30 a.m.; DHL Next Day 12 p.m.; DHL Next Day 3 p.m.; and DHL 2nd Day Service.

2. *Federal Express* (FedEx): FedEx Priority Overnight; FedEx Standard Overnight; FedEx 2Day; FedEx International Priority; and FedEx International First.
3. *United Parcel Service* (UPS): UPS Next Day Air; UPS Next Day Air Saver; UPS 2nd Day Air; UPS 2nd Day Air a.m.; UPS Worldwide Express Plus; and UPS Worldwide Express.

This Tribunal Notice will take effect December 31, 2006.