

## 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 517-636-7551. **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 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.

**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 all information requested on the petition. 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.

**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.

**REMEMBER:** You must submit the *original, signed completed petition form* to the Tribunal. You should also keep a copy for yourself. Further, it is **your responsibility** to provide the opposing party (i.e., unit of government, etc.) with a copy of any attachments submitted with the

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original, signed completed petition form. The Tribunal **will not** forward a copy of any attachments to the respondent (i.e., opposing party). More importantly, ***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).