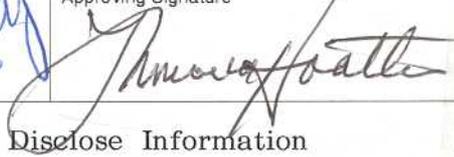


**TREASURY
DOCUMENTATION**

Approving Initials <i>JMC</i> <i>SB</i> <i>arc</i>		Approving Signature 	Identification 5/35 ET-03074 Policy
Subject Tax Tribunal/Court Cases, Discuss or Disclose Information		Effective Through Page	8-1-95 8-1-98 1 of 2
For EMPLOYEE HANDBOOK	Also See ET-03016	Replaces ET-03074 (11-1-90)	

Disclosure of Information and/or Discussion About Cases
Pending Before the Michigan Tax Tribunal or Courts

Treasury employees shall not turn over or make available for inspection any Treasury file, memorandum, or policy statement to:

1. Any Michigan Tax Tribunal member or employee without a written Tax Tribunal Order and approval of the Attorney General; or
2. Any judge or judicial employee without a judicial Order.

Treasury employees shall not discuss any substantive tax or collection litigation with any Michigan Tax Tribunal member or employee, nor any judge or judicial employee, without written approval from the Revenue Commissioner, the attorney for the taxpayer and the Revenue Division of the Attorney General's Office.

Treasury employees shall not hold discussions with any attorney for or representative of a taxpayer with respect to any substantive matter pending before the Michigan Tax Tribunal or before a court in which the Michigan Department of Treasury is represented by the Attorney General without first notifying and obtaining the concurrence of the Attorney General.

Treasury employees shall not discuss with a taxpayer or any attorney for or representative of a taxpayer with respect to any substantive matter pending before the Michigan Tax Tribunal or a court in which the Attorney General is representing the Michigan Department of Treasury:

1. Without concurrence of the Attorney General and the taxpayer's attorney or representative if the taxpayer has an attorney or representative; or
2. Without concurrence of the Attorney General if the taxpayer is representing himself.

Discussion of Tax Policy

Policy is made and promulgated by the State Treasurer or his/her designated representative(s), including the Revenue Commissioner.

**TREASURY
DOCUMENTATION**

Approving Initials

Approving Signature

Identification

 5/36
 ET-03074
 Policy

Subject

Tax Tribunal/Court Cases, Discuss or Disclose Information

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For

EMPLOYEE HANDBOOK

Also See

ET-03016

Replaces

ET-03074 (11-1-90)

Treasury employees may discuss tax policy with the public at large and answer general inquiries concerning policy. However, in matters pending in the Tax Tribunal or the courts, discussions of policy between Treasury employees and attorneys for taxpayers, representatives of taxpayers, or taxpayers themselves are governed by the above instructions on Disclosure of Information and/or Discussion About Cases Pending Before the Michigan Tax Tribunal or Courts.

When a tax policy is the subject of litigation in the Tax Tribunal or the courts, the Deputy Revenue Commissioner or an authorized representative shall attend any meeting with taxpayers and attorneys or other representatives of taxpayers at which such Treasury tax policies are discussed. The Deputy Revenue Commissioner or representative shall prepare a brief synopsis of the discussion in memorandum form, and shall forward the original to the Revenue Commissioner.