



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

September 9, 2020

MTT 2020-5

CLARIFICATION OF FILING DATES RECORDED FOR EMAILED AND MAILED DOCUMENTS

At the beginning of the pandemic, adjustments were made to allow the emailing of pleadings and documents, except the petition. The question has come up regarding multiple filings of the same document, specifically the instances in which Petitioners and/or Respondents utilize e-mail to submit documents, and concurrently utilize the U.S. Mail or other means of delivery to submit hard copies of the identical documents.

Please note, that when a party relies solely on emailing the document, the emailed document will be docketed.

In situations in which the parties email the document, but indicate that a hard copy is also in the U.S. Mail, the copy that is mailed will be docketed and the postmark date or designated delivery ship date will be recorded. If you prefer a document be docketed upon submission of an e-mail, please do not also submit a hard copy.

In both instances, the emailed submission will be acknowledged. One can also verify that the document was docketed by checking the Michigan Tax Tribunal's on-line tax docket lookup.

Additionally, as a reminder, the e-filing option is also available, and information on e-filing is available on the Michigan Tax Tribunal's website.

Sincerely,

A handwritten signature in blue ink that reads "Steven M. Bieda".

Steven M. Bieda
Chairman, Michigan Tax Tribunal