

## **E-FILING FREQUENTLY ASKED QUESTIONS**

**Revised September 23, 2014**

1. What is e-filing?
  - a. The Tribunal's e-filing is a free, voluntary, online process for the initiation of appeals and the submission of pleadings (i.e., petitions and answers), motions, and other documents (i.e., stipulations, documentary evidence, letters, etc.).
2. What are the requirements of e-filing?
  - a. Participants of the e-filing system are required to register for e-filing by creating an account. To create an account, the participant must provide a valid e-mail address. That e-mail address will also be used for the electronic service of notices, orders, and decisions.
3. Can one e-filing user account be used by multiple people?
  - a. No. When you register for a user account, a specific person must be identified. When any pleadings or documents are filed, our system will reflect this specific person as the filing person. Each person within a firm or entity must have separate user accounts.
4. Can one e-mail address be used by multiple people?
  - a. No. When you create a user account, your e-mail address is your user name and every user must have a different user name.
5. Am I required to electronically file my pleadings/documents?
  - a. No, all pleadings/documents can still be filed via hand delivery or submission by mail or commercial delivery service, pursuant to MCL 205.735a.
6. What can I file electronically?
  - a. Users can initiate an appeal by filing a petition form in the Small Claims Division or a Case Information Sheet (along with an attached petition prepared by that party) in the Entire Tribunal Division, and file all other pleadings, motions, forms, and documents.
7. Why don't my cases show up in my "My Cases" section?
  - a. The address, as reflected in your user account must match, exactly, the way the address is reflected in the Tribunal's case management system. One frequently found error is that the street address must be in Address Line 1. Please do not include any business, local unit, or firm names in any of the three address lines. If you need

assistance in comparing your account with the Tribunals, please call the Tribunals' main line and ask to speak with Connie or Cindy.

8. I filed my petition with the Tribunal via electronic submission, how do I serve the petition on the appropriate parties?
  - a. All petitions, whether filed via hand delivery, mail, commercial delivery service, or e-filing, must be served upon all parties/officials, as required by TTR 221 and TTR 227, *by mail or certified mail*, as required by the Tribunal's rules of practice and procedure. \*See also MCL 205.735a for information regarding service and use of designated commercial delivery service.
9. I filed my answer to the petition with the Tribunal via electronic submission, how do I serve the answer on the appropriate parties?
  - a. The answer must be served on the petitioner, via mail or electronic service (if the parties have previously agreed to engage in e-service). The Tribunal's e-filing system does not forward a copy of your pleading to the petitioner.
10. How do I serve all pleadings/documents, other than the petition?
  - a. If the parties wish to engage in electronic service amongst themselves, both parties must agree to e-service.
11. Will the Tribunal dictate the means of service between parties?
  - a. No, the parties may negotiate service amongst themselves.
12. Will the Tribunal electronically serve orders, decisions, and other documents on the parties?
  - a. Yes, if the initial petition was filed electronically or a party has provided the Tribunal with a valid e-mail address.
13. Can the parties opt out of electronic service from the Tribunal once they have elected to e-file?
  - a. No.
14. How can I expect to receive electronically served documents and notices?
  - a. You will either receive an e-mail from "noreply@michigan.gov" or an e-mail from an individual staff member of the Tribunal. Unfortunately, e-mails sent from "noreply@michigan.gov" will not include a subject line. Please add this e-mail address to your safe e-mails so your e-mail system recognizes these e-mails.

- b. Please do not respond to any e-mails. All inquiries should be directed to “taxtrib@michigan.gov.”

15. Can I electronically file a document without an electronic/credit card payment?

- a. If there is no fee required for the filing of the petition or subsequent pleading/document, you will not be required to make a payment.
- b. If a fee is required for the filing of the petition or subsequent pleading/document, you are required to pay by credit card to complete the electronic filing process.
- c. If a fee is required for the filing of the petition or subsequent pleading/document and you do not want to pay by credit card, you will be required to submit your petition or subsequent pleading/document via hand delivery, mail, or commercial delivery service.

16. Will I receive confirmation that my pleading/documents were electronically filed?

- a. Yes, you will receive an e-mail from “noreply@michigan.gov” confirming your filing.
- b. If a Small Claims petition or answer form was filed, the e-mail will also include an attachment of that document. If any other documentation is filed, you will receive an attachment confirming the submission.

17. If I pay using a credit card, will I receive a receipt/confirmation of payment?

- a. Yes, after your credit card payment is accepted you will receive a confirmation of payment by e-mail.

18. What happens if I request a refund of a credit card payment and it is granted?

- a. First, please include your confirmation of payment or confirmation number with your refund request.
- b. The refund will be credited to your credit card rather than by the issuance of a check.

19. How do I view what has been electronically filed?

- a. You may view documentation *you filed* in one of two ways: (1) you can log into your e-filing account and click on “My eFilings” to view your documents only or (2) you can view your documents and the documents filed by all other parties by accessing the Tribunal’s Tax Docket Lookup page on our website.

20. Can I e-file some evidence and mail some evidence (i.e. e-file valuation disclosure but mail in photographs)?

- a. Yes.

21. How can I e-file something and keep it confidential?

- a. There are two Motions you may file to seek protection of a document.
- b. Motion to Withhold: if you would like to request the Tribunal's permission to withhold your valuation disclosure, you must file a Motion to Withhold. To do so via the Tribunal's e-filing system, log onto your account and file the motion and pay the required filing fee. However, DO NOT file the valuation disclosure using the e-filing system. If you do, this document will automatically be made public on our Docket Lookup webpage when the system refreshes. To file the valuation disclosure, e-mail a copy of it to [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov). Please reference the docket number and the term "valuation disclosure" in the subject line of the e-mail.
- c. Motion for Protective Order: if you would like to request the Tribunal issue an order protecting documents, other than a valuation disclosure, you must file a Motion for Protective Order. However, DO NOT submit the purportedly confidential documentation via e-filing or by e-mail. Rather, the Tribunal will consider the Motion and enter an order scheduling an *in camera* review of the documents, as appropriate.

22. Are proofs of service needed on electronically filed documents?

- a. Yes. See TTR 221.

23. How do I change my username and password if my contact information has changed or I have forgotten my username or password?

- a. A participant's username is its valid e-mail address. You may update your e-mail address and change your password by signing into your e-filing account and clicking on "My Account."
- b. Please note that even if you update your e-mail address in the Tribunal's e-filing system, you must still formally notify the Tribunal of any changes to your contact information.

24. What computer software is needed to participate in e-filing?

- a. No additional software is needed to participate in e-filing. The Tribunal's e-filing system is a web-based application. You need only access our e-filing webpage at <https://etaxappeal.lara.state.mi.us/>.

25. What document formats are permitted (.doc, .pdf, .jpg)?

- a. The Tribunal requires documents be filed in PDF format only.

26. When are documents considered filed by the Tribunal?

- a. Submissions received by 11:59 PM on a business day will be deemed to have been filed on that business day, as indicated below. Submissions received between 12:00 AM and 11:59 PM on Saturday, Sunday, or a holiday will be deemed to have been filed on the following business day.
- b. Pleadings, motions, and documents submitted through the tribunal's e-filing system shall be considered to be filed upon successful submission of the pleading, motion, or document. Unsuccessful submissions through the tribunal's e-filing system due to a system-wide outage shall be considered timely if filed on the following business day.

27. Who is responsible for redacting documents?

- a. The parties are responsible for redacting documents.

28. Who can I contact if I have questions regarding e-filing?

- a. You may contact the Tribunal at our main line at **(517) 373-4400** or by e-mail at **taxtrib@michigan.gov**.