

**STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL
SMALL CLAIMS DIVISION**

TAX APPEAL ANSWER FORM NON-PROPERTY TAX MTT DOCKET NO. _____

Section 1: Respondent's Contact Information

Local Unit of Government		County	
Mailing Address (No., Street, P.O. Box or Rural Route)			
City or Town		State	ZIP Code
Telephone Number		Fax Number	
E-mail Address			

Section 2: Respondent's Attorney/Authorized Representative's Contact Information

First Name		M.I.	Last Name	
Firm Name (if any)				
Address (No., Street, P.O. Box or Rural Route)				
City or Town		State	ZIP Code	
Telephone Number		Fax Number		
E-mail Address				

Section 3: Please Explain Your Answer to this Appeal

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Section 4: Assessment Information

Type of Tax Assessment:	Assessment Number:
Check what action prompted this appeal: <input type="checkbox"/> Final Assessment <input type="checkbox"/> Letter Denying Refund <input type="checkbox"/> Other (Check one)	
If "other", please explain:	
List the Amounts levied: Tax _____ Interest _____ Penalty _____	List the refund sought:
List your Contentions: Tax _____ Interest _____ Penalty _____	
What is the basis for the assessment:	

Signature (the answer will not be accepted unless it is signed):

Respondent's Signature: /s/
Attorney or Authorized Representative's Signature: /s/

PAPER FILING INSTRUCTIONS FOR ANSWER TO NON-PROPERTY TAX APPEAL
PLEASE KEEP INSTRUCTIONS FOR YOUR RECORDS

Please follow these instructions for printing and filing an answer to a small claims non-property tax appeal. For any questions that are not answered in these instructions please see the Tribunal's website at www.michigan.gov/taxtrib or contact the Tribunal at 517-373-4400.

Mail the completed form to: **Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909.**

Respondent's Contact Information: If the respondent is a **unit of government**, the "Respondent" is the unit of government filing the answer to the petition (i.e. Department of Treasury). If the respondent is **not** a unit of government, the respondent is the party or parties (i.e., owners, taxpayers) filing the answer to the petition. Please provide the name, address and daytime phone number for the respondent. If there is **more than one** respondent, use an additional sheet of paper to provide the name, address and daytime phone number for **each** respondent.

Attorney/Authorized Representative's Contact Information: If the respondent is a **unit of government**, the respondent **must** be represented by an attorney **or** authorized representative to file an answer to the petition. If the respondent is **not** a unit of government (i.e., taxpayer), the respondent does **not** have to be represented by an attorney or authorized representative to file an answer to the petition. If the respondent is using an attorney or authorized representative, that attorney or authorized representative **must** provide **all** information requested in Section 2 of the Answer Form. If the respondent elects to have an attorney or authorized representative, **only the attorney or authorized representative will receive notices and documents from the Tribunal.**

IMPORTANT: If the contact information for Respondent, or the attorney or authorized representative if listed, includes an email address, **the Tribunal will use that email address to electronically serve all future notices, orders, decisions, and other correspondence issued by the Tribunal.** The Tribunal **will not** serve Respondent or Respondent's attorney or authorized representative with written documents via postal mail once an email address is provided.

Please Explain Your Response to this Appeal: Provide the basis of Respondent's answer to the non-property tax appeal and any necessary explanation (i.e., "set forth the facts upon which you rely in defense of this matter"). Use a separate sheet of paper, if necessary.

Assessment Information:

- **Type of Tax Assessment(s):** Indicate the type of tax assessed.
- **Assessment Number(s):** Indicate the assessment number and the tax, interest and penalty for **each** assessment number that is being appealed **and** attach a copy of the Final Assessment Notice for each assessment number. Use a separate sheet of paper, if necessary.
- **Check what action prompted this appeal:** Indicate what document or action occurred to cause Petitioner to appeal the tax due. Please, check only one.
- **If "other", please explain:** Describe the action which prompted this appealed. Use a separate sheet of paper, if necessary.
- **List the Amounts being levied:** Indicate the amount of tax, interest and penalty due for each assessment number being appealed.
- **List the refund sought:** Indicate the amount of tax, interest and penalty that Petitioner believes should be refunded.
- **List your Contentions:** Provide Respondent's belief of the amount of tax, interest and penalty due for each assessment number being appealed.

Signature: Signature is required. Respondent 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.

REMINDERS:

If mailing the answer, you **must** submit the *original, signed completed answer form* to the Tribunal. You should also keep a copy for yourself. In addition, all documentation (i.e., Petitions, Answers, evidence, etc.) must be submitted single sided.

You must send a copy of the answer form to the petitioner the attorney or authorized representative, if listed.

You must also file with the Tribunal a statement attesting to the service of the answer on the petitioner the attorney or authorized representative, if listed. The statement shall specify who was served with the answer and the date and method by which the answer was served.

Pursuant to TTR 279, Respondent shall provide the Tribunal a copy of the notice or action taken by the unit of government.

Failure to submit the answer form to the Tribunal or send a copy of the answer form to the petitioner may result in the conducting of a default hearing.

It is ***your responsibility*** to provide the opposing party (the petitioner) with a copy of any attachments submitted with the original, signed completed answer form. The Tribunal **will not** forward a copy of any attachments to the petitioner. **TTR 287 states that failure to provide the copies to the petitioner at least 21 days in advance of the hearing may result in the exclusion of the attachments.**

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 and click on the “Docket Search” option.