



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

**TAX APPEAL ANSWER FORM  
NON-PROPERTY TAX**

**MOAHR DOCKET NO. \_\_\_\_\_**

Pursuant to Michigan Tax Tribunal Rule (TTR) 277(3), you MUST submit a copy of the notice giving rise to the appeal (e.g. notice of action taken by the Michigan Department of Treasury) with this Small Claims Answer, if applicable. If you do not submit this document, you may be held in default.

**Section 1: Respondent's Contact Information**

Unit of Government

**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 (do not enter unless you want MTT to send all correspondence via email)		

**Section 3: Explain Your Answer to this Appeal**



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**Section 4: Assessment Information**

Type of Tax Being Assessed:	Assessment Number(s):
Check what action prompted this appeal: (Check one)	
<input type="checkbox"/> Final Assessment (Final Bill for Taxes Due) <input type="checkbox"/> Notice of Intent to Assess (Bill for Taxes Due) <input type="checkbox"/> Letter Denying or Adjusting Refund <input type="checkbox"/> Other	
If "other," explain:	
List the amounts levied:	
Tax _____	
Interest _____	
Penalty _____	
List your contentions:	
Tax _____	
Interest _____	
Penalty _____	
What is the basis and statutory authority for the tax assessment:	

**Signature** \*Required

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



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## **PAPER FILING INSTRUCTIONS FOR ANSWER TO NON-PROPERTY TAX APPEAL**

Follow these instructions for filing a small claims answer. For any 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 517-335-9760.

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

**Section 1: Respondent's Contact Information:** The "Respondent" is not the assessor, Respondent is the unit of government filing the answer to the petition (i.e. city or township).

**Section 2: Respondent's Attorney/Authorized Representative's Contact Information:** Respondent must be represented by an attorney or authorized representative to file an answer to the petition.

**IMPORTANT:** If the contact information for the attorney or authorized representative includes an email address, the Tribunal will use that email address to electronically serve all future documents issued by the Tribunal. A request by Petitioner or Petitioner's attorney or authorized representative to opt out of electronic service once an email address is provided must be made in writing.

**Section 3: Explain Your Answer 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.

### **Section 4: Assessment Information:**

- **Type of Tax Being Assessed:** Indicate the type of tax assessed (e.g. income, corporate income tax, sales tax, tobacco, etc.).
- **Assessment Number(s):** Provide the assessment number, if any, for each tax assessment under appeal.
- **Check what action prompted this appeal:** Indicate what document or action occurred to cause the appeal. Check only one.
- **If "other," explain:** If you selected "other" above, describe the action which prompted this appeal.
- **List the Amounts being levied:** Provide the amount of tax, interest and penalty due for each assessment number being appealed.
- **List your Contentions:** Provide Respondent's belief of the amount of tax, interest and penalty due for each assessment number being appealed.



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- **What is the basis and statutory authority for the assessment:** Explain the basis for the tax assessment and under which law the tax is assessed.

**Signature:** A signature by Respondent's attorney or authorized representative is required.

### **REMINDERS:**

**Pursuant to TTR 279, Respondent shall provide the Tribunal a copy of the final assessment notice or other order being appealed.** 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.

You must submit the *original, signed completed answer form* to the Tribunal. You should also keep a copy for yourself.

It is ***your responsibility*** to provide the Petitioner, or Petitioner's attorney or authorized representative, with a copy of the answer form and any attachments submitted with the petition form. The Tribunal will not forward a copy of any attachments to the respondent (i.e., opposing party). **TTR 287 states that 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 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) and click on the "Docket Search" option.