



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

**TAX APPEAL PETITION FORM
NON-PROPERTY TAX**

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 Petition, if applicable. If you do not submit this document, you may be held in default.

Section 1: Petitioner's Contact Information

First Name	M.I.	Last Name/Company Name
Mailing 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 e-mail)		

Section 2: Petitioner'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)		



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Section 3: Explain the Reason for this Appeal

Section 4: Assessment Information

Type of Tax Being Assessed:	Assessment Number(s):
Check all that are being appealed: <ul style="list-style-type: none"> <input type="checkbox"/> Tax <input type="checkbox"/> Interest <input type="checkbox"/> Penalty <input type="checkbox"/> Refund of taxes paid in the amount of \$ _____ 	
Check what action prompted this appeal: (Check one) <ul style="list-style-type: none"> <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 being levied: Tax _____ Interest _____ Penalty _____	List the refund sought, if any:
List your Contentions: Tax _____ Interest _____ Penalty _____	

Fee Information

A fee of \$100.00 is required for the filing of a Non-Property Tax Appeal.

Signature *Required

Petitioner or Attorney/Authorized Representative's Signature:

/s/



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PAPER FILING INSTRUCTIONS FOR NON-PROPERTY TAX APPEALS

Follow these instructions for filing a small claims petition. For any questions that are not answered in these instructions, see the Tribunal's website at www.michigan.gov/taxtrib or contact the Tribunal at 517-335-9760.

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

Section 1: Petitioner's Contact Information: "Petitioner" is the person, business, or entity filing the appeal. Provide the name, address, and daytime phone number for the petitioner. If there is more than one petitioner, use an additional sheet of paper to provide the name, address, and daytime phone number for each petitioner.

Section 2: Petitioner's Attorney/Authorized Representative's Contact Information: The petitioner does not have to be represented by an attorney or authorized representative to file an appeal with the Tribunal. If the petitioner is using an attorney or authorized representative, provide the name, address and daytime phone number for the attorney or authorized representative. If the petitioner 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 Petitioner or the attorney or authorized representative, if listed, 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 the Reason for this Appeal: Explain the reason(s) you are appealing.

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 you are appealing. Use a separate sheet of paper if necessary.
- **Check all that is being appealed:** Indicate whether you are appealing the tax due, interest, penalty, or are seeking a refund. Check any that apply.
- **Check what action prompted this appeal:** Indicate what document or action occurred to cause you to appeal the tax due. Check only one.



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- **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. Use a separate sheet of paper if necessary.
- **List the refund sought:** Provide the amount of tax, interest and penalty that Petitioner believes should be refunded.
- **List your Contentions:** Provide Petitioner’s belief of the amount of tax, interest and penalty due for each assessment number being appealed. Use a separate sheet of paper if necessary.

Fee Information: The filing fee of \$100.00 is required. Make the check payable to State of Michigan. If filing multiple petitions, note that a separate payment (i.e., check, money order, or other draft payment) must be made for each individual petition.

Signature: A signature by Petitioner, if unrepresented, or Petitioner’s attorney or authorized representative, if represented, is required.

REMINDERS:

Pursuant to TTR 277, Petitioner shall provide the Tribunal a copy of the final assessment notice or other order being appealed.

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

It is ***your responsibility*** to provide Respondent (i.e., unit of government) or Respondent’s attorney or authorized representative, with a copy of 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.**

Respondent will have an allotted period of time to respond, after which time the case will be ready for a hearing. 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.