



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
SUZANNE SONNEBORN  
EXECUTIVE DIRECTOR

MARLON I. BROWN, DPA  
ACTING DIRECTOR

Petitioner: \_\_\_\_\_

MICHIGAN TAX TRIBUNAL

v

MAHS Docket No. \_\_\_\_\_

Respondent: \_\_\_\_\_

\_\_\_\_ PETITIONER'S PREHEARING STATEMENT

\_\_\_\_ RESPONDENT'S PREHEARING STATEMENT

Petitioner's representative:

Respondent's representative:

I. ASSESSMENT INFORMATION

A. Type of tax, amount of tax, interest, and penalty for each assessment at issue, as assessed:

Assessment Number:

| Type of Tax | Tax | Interest | Penalties |
|-------------|-----|----------|-----------|
|             |     |          |           |
|             |     |          |           |

B. Your contentions of the amount of tax, interest, and penalty for each assessment at issue:

Assessment Number:

| Tax | Interest | Penalties |
|-----|----------|-----------|
|     |          |           |
|     |          |           |

II. TAX INFORMATION:

A. The uncontested amount of tax [has/has not] been paid for each assessment at issue.

III. FACTUAL STATEMENT OF CLAIMS:

Type of appeal:

- Tax, interest, and penalty.
- Interest and penalty only.
- Tax only.
- Interest or penalty only
- Other:

A. Your factual statement of claims in support of your contentions (i.e., what facts are you relying on in support of your claim or defense?):

IV. ISSUES TO BE LITIGATED:

A. Factual Issues:

B. Legal Issues:

V. DO THE PLEADINGS NEED TO BE AMENDED TO CONFORM TO THE EVIDENCE?  Yes  No

A. If yes, state all necessary amendments  
(a motion may be required to amend the pleadings):

VI. ARE THERE CONSOLIDATION ISSUES?  Yes  No

A. If yes, state the cases, by docket number, that should be consolidated with this case (a motion may be required to consolidate the cases):

VII. PENDING OR ANTICIPATED MOTIONS OR OUTSTANDING DISCOVERY ISSUES, IF ANY:

A. Motions:

B. Discovery:

VIII. WITNESSES - IDENTIFY THE NAME AND ADDRESS OF ANY PERSON WHO MAY TESTIFY AND PROVIDE A GENERAL SUMMARY OF THE SUBJECT AREA OF THE TESTIMONY OF EACH PERSON IDENTIFIED:

A.

B.

C.

D.

E.

As provided by TTR 237, a person, other than rebuttal witness, who is NOT identified as a witness in the prehearing statement, shall NOT be permitted to give testimony, *unless*, for good cause shown, the Tribunal permits the testimony to be taken.

IX. NUMBER OF DAYS REQUIRED FOR HEARING: \_\_\_\_\_

X. DISCLOSURE AND TAXATION OF COSTS:

By \_\_\_\_\_

Date \_\_\_\_\_

Failure to file and exchange this prehearing statement, as required by the Tribunal, will result in the commencement of the prehearing conference as a show cause hearing. See TTR 231 and 237. See also MCL 205.732.