



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

DBI Holding Co,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 21-002607

Michigan Department of Treasury,  
Respondent.

Presiding Judge  
Steven M. Bieda

### **SUMMARY OF STATUS CONFERENCE**

### **SCHEDULING ORDER**

### **NOTICE OF VIDEO CONFERENCE HEARING**

A Status Conference on this matter was held on October 5, 2021. Christopher Jacobson appeared on behalf of Petitioner. Genevieve Fischre appeared on behalf of Respondent(s). A scheduling order has been established and a video conference hearing, held via Microsoft Teams, has been set for:

HEARING DATE:	March 31, 2022
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	<a href="#">Click here to join the meeting</a> <a href="#">+1 248-509-0316,,11586782#</a> United States, Pontiac Phone Conference ID: 115 867 82#
PARTICIPANTS' GUIDE:	<a href="https://bit.ly/34fBXnN">https://bit.ly/34fBXnN</a>

This hearing is open to the public and this notice is provided under the Open Meetings Act. Any participant in the hearing or member of the public wishing to attend this hearing must click on the link above to gain access to the hearing.

This is an important legal document. Please have someone translate the document.

Este es un documento legal importante. Por favor, haga traducir este documento.

এটি একটি গুরুত্বপূর্ণ আইনি দলিল, অনুগ্রহ করে কেউ দলিলটিকে অনুবাদ করুন।

هذا هو وثيقة قانونية هامة يرجى لديك شخص تترجم الوثيقة.

Ito ay isang mahalagang legal na dokumento. Mangyari lamang na magkaroon ng isang tao isalin ang dokumento.

MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
MICHIGAN TAX TRIBUNAL

611 W. OTTAWA ST., LANSING, MI 48933 · P.O. BOX 30232, LANSING, MI 48909 · 517-335-9760

**PREHEARING CONFERENCE SUMMARY**

I. ASSESSMENT INFORMATION:

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

Assessment Number: VA3FA6A

Type of Tax	Tax	Interest	Penalties
Sales Tax	\$32,184.00	\$6,803.51	0

Assessment Number: VA4IQ3U

Type of Tax	Tax	Interest	Penalties
Sales Tax	\$42,804.94	\$2,126.49	0

Assessment Number: VA4IQ3V

Type of Tax	Tax	Interest	Penalties
Sales Tax	\$24,562.34	\$1,220.22	0

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

Assessment Number: VA3FA6A

Petitioner			Respondent		
Tax	Interest	Penalties	Tax	Interest	Penalties
0	0	0	\$32,184.00	\$6,803.51	0

Assessment Number: VA4IQ3U

Petitioner			Respondent		
Tax	Interest	Penalties	Tax	Interest	Penalties
0	0	0	\$42,804.94	\$2,126.49	0

Assessment Number: VA4IQ3V

Petitioner			Respondent		
Tax	Interest	Penalties	Tax	Interest	Penalties
0	0	0	\$24,662.34	\$1,220.22	0

II. TAX INFORMATION

The uncontested portion of each assessment at issue has been paid.

III. FACTUAL STATEMENT OF CLAIMS:

- A. The assessment's tax and interest are at issue in this appeal.
- B. Petitioner's claims or counterclaims: Petitioner asserts that Respondent's intent to assess, which were the result of an audit, wrongfully determined that sales taxes were due from Petitioner's office product installation charges.
- C. Respondent's claims or counterclaims: Respondent asserts that its determination of a tax deficiency, plus statutory interest, is consistent with its audit determination and that installation charges are included in the definition of sales price under the General Sales Tax Act.

IV. PENDING MOTIONS OR DISCOVERY:

- I. MOTIONS: None pending at this time.
- II. DISCOVERY: As stated below.

V. VIDEO CONFERENCE HEARING INFORMATION

The parties and the Tribunal have determined the above-captioned case shall be conducted via video conference.

A link to the **MOAHR MTT Guide for Participants for the Conducting of Entire Tribunal Hearings as Video Conference Proceedings** is provided above. Participants are encouraged to review this Guide prior to hearing and are **required** to comply with the requirements of the Guide, as said requirements will facilitate the conducting of the scheduled hearing.

**SCHEDULING ORDER**

- I. January 31, 2022 is the date extended post-valuation disclosure discovery shall be completed.
- II. February 18, 2022 is the final date to file and serve upon the opposing party(ies) and the Tribunal a final exhibit list and to furnish the opposing party(ies) with a copy of each exhibit. **The parties must use the form prescribed by the Tribunal.** An exhibit will not be admitted into evidence unless the exhibit is disclosed and furnished in accordance with this Order (even though admissible) except upon a finding of good cause by the Tribunal.

- III. February 25, 2022 is the deadline for filing dispositive motions.
- IV. March 24, 2022 is the date for Petitioner to notify the Tribunal in writing of the name and telephone number of the court reporter retained by the parties to transcribe the hearing.

Failure to comply with this Order may result in the dismissal of the case or the conducting of a show cause or default hearing, as provided by TTR 231.<sup>1</sup>

Date Entered: October 8, 2021

By 

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<sup>1</sup> See also MCL 205.732.

### HEARING INFORMATION – PLEASE READ IMMEDIATELY

**GENERAL INFORMATION:** An impartial hearing will be conducted in accordance with the Michigan Administrative Hearing Rules (R 792.10101-R 792.11289) and the Michigan Administrative Procedures Act, MCL 24.201 *et seq.* The Michigan Rules of Evidence and the Michigan Court Rules may be applicable. A party is expected to exercise proper respect and courtesy toward other parties, witnesses and administrative law judges, which includes attending the hearing on time, silencing cell phones, and dressing in appropriate clothing for in-person hearings.

**REPRESENTATION:** A party may be represented by an attorney or other authorized representative of the party's own choosing and at the party's own expense. The Michigan Office of Administrative Hearings and Rules does not recommend or appoint attorneys.

**WITNESSES:** Parties may present witnesses, if any, identified in the Prehearing Statements, to testify under oath or affirmation at the hearing, subject to cross-examination by the opposing party, and questions by the administrative law judge.

**EXHIBITS:** The parties shall submit exhibits pursuant to the Guide for Participants.

**COURT REPORTER:** The parties shall not only provide a court reporter to transcribe the hearing but shall also provide an electronic copy of the hearing transcript to the Tribunal by e-mailing it to [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov). The costs attributable to the court reporter shall be shared equally by the parties. If the parties fail to pay the costs of the transcript to the court report prior to the submission of the transcript to the Tribunal, the court reporter may report this to the Tribunal with the submission of the transcript. As a result, the party or parties who failed to pay the costs associated with the transcript may be held in default.<sup>2</sup>

**WITHDRAWAL:** If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case. Respondent must concur with the withdrawal. The request must be submitted to the Tribunal and served on Respondent at least 14 days before the hearing. Respondent may file a concurrence or objection to the request within 7 days of the service of the request on that party. If Respondent does not timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the case will be dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

**SETTLEMENT:** Parties may submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or authorized representatives, or by the parties, if they do not have attorneys or authorized representatives. There is a \$50 fee for the filing of the stipulation. If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing may be adjourned. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are also required to submit the original signed stipulation with appropriate filing fee. The

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<sup>2</sup> See TTR 321.

stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

**FAILURE TO APPEAR:** The failure of a party to timely appear or otherwise participate in a hearing will result in adjournment of the hearing and the holding of that party in default. The defaulted party will be given an opportunity to show good cause for the failure to appear. Failure to respond or show good cause may result in dismissal of the case or the conducting of a default hearing.

**REASONABLE ACCOMMODATION:** All hearings are conducted in a barrier-free location in compliance with the Americans with Disabilities Act. An individual requiring reasonable accommodation for effective participation in a hearing, including accessible documentation such as braille, large print, electronic or audio reader, should contact the MOAHR by telephone at (517) 335-9760, or complete and submit an accommodation request form at [https://www.michigan.gov/documents/lara/Disability\\_Accommodation\\_FORM\\_v1\\_2\\_464017\\_7.d](https://www.michigan.gov/documents/lara/Disability_Accommodation_FORM_v1_2_464017_7.d) [oc](#) within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

Hearing participants and observing members of the public who need assistance with speech or hearing may also participate in a telephonic or virtual hearing by dialing 7-1-1 and using the Michigan Relay service. More information about this service may be found at [https://www.michigan.gov/mpsc/0,9535,7-395-93308\\_93325\\_93425\\_94040\\_94041---,00.html](https://www.michigan.gov/mpsc/0,9535,7-395-93308_93325_93425_94040_94041---,00.html).

**PRIVACY OF INFORMATION:** In order to conduct a comprehensive and fair hearing, a party's private or confidential information, such as health or financial information, may be disclosed to the Tribunal and other parties and their attorneys or representatives. The MOAHR will use the private information solely for purposes related to the hearings process. A party may file a motion to request that a public hearing be closed in part or file a motion for protective order to deem certain information private and confidential in order to afford that information special protection.

**CONTACT INFORMATION:**

**Michigan Tax Tribunal**  
Mailing Address: P.O. Box 30232, Lansing, MI 48909  
Phone: (517) 335-9760  
E-Mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)  
Website: [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib)  
E-Filing: <https://eFiling.apps.lara.state.mi.us>  
Office Hours: 8:00 a.m. – 5:00 p.m., our office is closed from 12:00 p.m. – 1:00 p.m.