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STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

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DIRECTOR

May 31, 2023

MTT 2023-7

IMPORTANT FOLLOW-UP INFORMATION PERTAINING TO E-FILING PETITIONS

As explained in the Tribunal's earlier Newsletter, MTT 2023-6, the Tribunal's e-filing system was experiencing intermittent outages. As a result, the system was taken down and it was unclear when it would be restored. The Tribunal has now been notified that the problems with the system have been corrected and that it is available for use.

However, as explained in MTT 2023-6, Tax Tribunal Rule 219(4) provides that:

Pleadings, motions, and documents are considered filed upon mailing or delivery, as provided by rule 2.107 of the Michigan court rules. Pleadings, motions, and documents may also be submitted through the tribunal's e-filing system, if provided for by the tribunal. Pleadings, motions, and documents submitted through the tribunal's e-filing system are considered filed upon successful submission of the pleading, motion, or document. *Unsuccessful submissions through the tribunal's e-filing system due to a system-wide outage are considered timely if filed on the following business day.* (Emphasis added.)

Because the Tribunal's e-filing system was down due to a system-wide outage, the May 31, 2023 deadline is extended to June 1, 2023, for e-filed submissions only. Petitions and other documents that normally would have been due on May 31, 2023, will be considered timely if e-filed on June 1, 2023. However, filings made in person, via the U.S. postal service or other commercial delivery service are considered filed, as provided in TTR 219(5), with a filing deadline of May 31, 2023.

The Tribunal apologizes for this inconvenience.