



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

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

MTT DOCKET NO. _____

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)		
Mailing Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number		
Email 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 *Use the multiple parcel form for additional assessments.

Type of Tax Being Assessed:	Assessment Number:
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 this Small Claims answer form. For questions that are not answered by these instructions, please visit the Tribunal's website at www.michigan.gov/taxtrib or contact the Tribunal at 517-335-9760.

Mail the completed form to:

Michigan Tax Tribunal
611 W. Ottawa St., Lansing, MI 48933
U.S. Postal Mailing Address: PO BOX 30232, Lansing, MI 48909
Other Carriers (UPS, FedEx, DHL):
2nd Floor MTT, 2407 N. Grand River Avenue, Lansing, MI 48906

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 Respondent or Respondent'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 appeal and any necessary explanation.

Section 4: Assessment Information:

- **Type of Tax Being Assessed:** Identify the type of tax assessed (e.g. income, corporate income, sales, tobacco, etc.).
- **Assessment Number:** Provide the assessment number, if any, for each assessment under appeal. Use the multiple parcel form for additional assessments.
- **Check what action prompted this appeal:** Identify the action that prompted the appeal. Check only one.
- **If "other," explain:** If you selected "other" above, describe the action that prompted this appeal.



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- **List the Amounts levied:** Identify the amount of tax, interest, and penalty due for each assessment being appealed.
- **List your Contentions:** Identify Respondent's belief as to the amount of tax, interest, and penalty due for each assessment being appealed.
- **What is the basis and statutory authority for the assessment:** Identify the basis for the assessment and under which law the tax is assessed.

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

REMINDERS:

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

The Tribunal will issue a Notice of Filing after an answer is filed and indicate the case is ready for the scheduling of 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.