

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

Pursuant to Tax Tribunal Rule (TTR) 279, you **MUST** submit a copy of the notice giving rise to the appeal (i.e., final assessment or other decision) with this petition. 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		
Email Address (do not enter unless you want MTT to send all correspondence via email)		

Section 2: Petitioner'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 the Reason for this Appeal

Section 4: Assessment Information *Use the multiple parcel form for additional assessments.

How many Tax Assessments are being appealed:	
Type of Tax Assessed:	Assessment Number:
Check all that are being appealed: <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) <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/

PAPER FILING INSTRUCTIONS FOR NON-PROPERTY TAX APPEALS

Follow these instructions for completing this Small Claims petition 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: Petitioner's Contact Information: "Petitioner" is the person, business, or entity filing the appeal.

Section 2: Petitioner's Attorney/Authorized Representative's Contact Information: Petitioner does not have to be represented by an attorney or authorized representative to file an appeal with the Tribunal. If Petitioner is represented, provide all contact information for the attorney or authorized representative. If Petitioner elects to have an attorney or authorized representative, only the attorney or authorized representative will receive notices and other documents from the Tribunal.

IMPORTANT: If the contact information for Petitioner or Petitioner's attorney or authorized representative, if listed, includes an email address, the Tribunal will use that email address to electronically serve all future notices and documents issued by the Tribunal. Once an email address is provided, a request to opt out of electronic service must be made in writing.

Section 3: Explain the Reason for this Appeal: Explain the reason(s) for the appeal.

Section 4: Assessment Information:

- **How many Tax Assessments are being appealed:** Identify the total number of tax assessments Petitioner is appealing.
- **Type of Tax Assessed:** Identify the type of tax assessed (i.e., income, corporate income, sales, tobacco, etc.).
- **Assessment Number:** Provide the assessment number, if any, for each tax assessment Petitioner is appealing. Use the multiple parcel form for additional assessments.
- **Check all that is being appealed:** Indicate whether Petitioner is appealing the tax due, interest, penalty, or are seeking a refund. Check any that apply.

- **Check what action prompted this appeal:** Identify the action that prompted Petitioner to file this appeal. Check only one.
- **If “other,” explain:** If you selected “other” above, describe the action that prompted this appeal.
- **List the Amounts being levied:** Identify the amount of tax, interest, and penalty due for each assessment being appealed.
- **List the refund sought:** Identify the amount of tax, interest and penalty Petitioner believes should be refunded.
- **List your Contentions:** Identify Petitioner’s belief of the amount of tax, interest and penalty due for each assessment being appealed.

Fee Information: A 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: If Petitioner is unrepresented, Petitioner must sign the petition form. If an attorney or other authorized representative is identified in Section 2 of the petition form, the petition form must be signed by that representative and not petitioner.

REMINDERS:

Pursuant to TTR 279, a copy of the final assessment, decision or order being appealed must be submitted with the petition.

You must submit the *original, completed, signed petition 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.