



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
DIRECTOR

\_\_\_\_\_  
Petitioner(s)

v

MTT Docket No. \_\_\_\_\_

\_\_\_\_\_  
Respondent(s)

Request Date: \_\_\_\_\_

REQUEST FOR SUBPOENA

Requesting Party or Attorney:

Name	Telephone Number	E-Mail Address
Address	City, State, Zip	
Preferred Method for Tribunal to Provide Subpoena to the Requesting Party <input type="checkbox"/> Mail <input type="checkbox"/> Emailed PDF <input type="checkbox"/> In-Person Pickup		

Person/Entity Being Subpoenaed:

Name	Telephone Number	E-Mail Address
Address	City, State, Zip	
Is the subpoena necessary for witness' employer? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Date and Location of Hearing (or Deposition)

Date of Hearing/Deposition	Time of Hearing/Deposition
Address, City	

Subpoena is for:  hearing presence or  deposition

Describe any documents you are requesting be produced at the hearing or deposition:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If the subpoena is for a deposition, have the parties stipulated to the deposition?  Yes  No

Relevancy of Testimony or Document(s) to be subpoenaed in this case: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Signature of Requesting Party/Attorney: \_\_\_\_\_

## SUBPOENA INFORMATION

A subpoena commands a party or witness to appear for the purpose of testifying at a hearing or to produce notes, records, documents, photographs, or other portable tangible things as specified. See MCR 2.506.

A witness appearing pursuant to a subpoena must be paid the current witness fee of \$12.00 per day and \$6.00 per half-day and current mileage costs of \$.70/mile to and from the place of attendance, estimated from the residence of the witness if within the state and from the Michigan boundary line which the witness passed in traveling to attend court, if the witness is from out-of-state. See MCL 600.2552 and State Administrative Board Resolution 25 of 1999.

**Note:** For depositions, a motion to compel deposition must be filed and resolved by the Tribunal prior to the filing of a subpoena request unless the parties have stipulated to the deposition. See TTR 245.

Filing the Subpoena Request:

Mail the subpoena request to Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909 or e-file the request using the e-filing system available on the Tribunal's website: [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Service of the Subpoena:

If a subpoena request is granted, the Tribunal will provide the subpoena according to your preference listed in the Request. **You are responsible for having the subpoena(s) served on the witness.** The process server must complete the affidavit of service and the affidavit of service must be returned (i.e. filed with the Tribunal) prior to the time of the hearing.

You are responsible for notifying persons subpoenaed of adjournment(s) and of new hearing date(s).