

UPDATED: August 20, 2020

Prepared by Negah McKeivitt on behalf of SBM Taxation Section Council.

Case Name	Case Number	Tax Type at Issue	Date of Final Decision	Type of Decision Issued	Appeal (to Court of Appeals)	Summary
Janet M. Harr v. Michigan Department of Treasury	20-000097-MZ	Unknown	July 23, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
Target National Bank v. Michigan Department of Treasury	19-000139-MT	Unknown	June 11, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
Bruce J. Paterson and Laurel S. Paterson v. Michigan Department of Treasury	20-000035-MT	Unknown	May 26, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs or attorney fees to either party.
Jamie F. Patt v. State of Michigan, Department of Treasury	19-000144-MT	Unknown	May 1, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
LPL Financial Holdings, Inc. v. Rachel Eubanks, State of Michigan, and Department of Treasury	19-000028-MT 19-000029-MT	Michigan Business Tax	April 28, 2020	Summary Disposition	No	The Plaintiff is a nationwide broker-dealer registered with the SEC, who provides services to independent financial advisors (IFAs). In return, IFAs, as limited agents of the Plaintiff, solicit the purchase of securities and investment products offered through the Plaintiff. The Plaintiff pays the IFAs for any transaction generated by the IFAs. For the 2008 to 2011 tax years, the Plaintiff deducted the commissions paid to its Michigan-based IFAs from its gross receipts on its tax returns for the purposes of the tax imposed on its modified gross receipts under the Michigan Business Tax. The Defendant, Department of Treasury, disallowed the claimed deductions on audit for the tax years at issue. For the reasons stated below, the Court of Claims granted the Defendants' motion for summary disposition and denied the Plaintiff's motion for summary disposition: (1) the Plaintiff did not act as the agent of its IFAs with respect to the receipt and payment of the commissions; rather, the IFAs were the limited agents of the Plaintiff and the Plaintiff had control over the payment of commissions to the IFAs; (2) the "materials and supplies" deduction is limited to tangible property and there was no evidence in this case that the commissions paid by the Plaintiff amounted to tangible property; (3) the Plaintiff is not a staffing company to be able to deduct the commissions paid as compensation of personnel supplied to customers of staffing companies; (4) the plaintiff's decision to purposefully direct its activities at Michigan residents is sufficient to not violate the Due Process Clause; (5) the Commerce Clause is not violated since there was enough evidence to prove that the Plaintiff availed itself of the substantial privilege of carrying on business in Michigan and that the Plaintiff had a substantial nexus with Michigan.
John P. Blake v. Michigan Department of Treasury	20-000033-MT	Unknown	March 27, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs or attorney fees to either party.
Superior National Bank & Trust Company v. Michigan Dept. of Treasury	19-202-MZ	Unknown	March 27, 2020	Voluntary Dismissal	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation for voluntary dismissal be entered and binding.
Amrock, Inc. v. State of Michigan Department of Treasury	20-000026-MZ	Unknown	March 24, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
Robert G. Mannes and Kristen Mannes v. Michigan Department of Treasury	18-000235-MT	Income Tax	March 23, 2020	Summary Disposition	No	The Plaintiffs brought this case before the Court of Claims arguing that the expenses of carrying on an oil and gas business must have been deducted from their federally adjusted income tax to arrive at their taxable income for their 2105 and 2016 Michigan Income Tax returns. The Court of Claims concluded that since the taxation of oil and gas income is done pursuant to the Severance Tax Act, the income from producing oil and gas must not be included as income and the expenses of producing oil and gas must not be deducted from income for Michigan Income Tax purposes. As a result, the Court of Claims granted the Defendant's motion for summary disposition.
Duetsche Bank NTL Trust Co. v. State of Michigan, Department of Treasury	20-000018-MZ	Lien	March 9, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the Defendant, the State of Michigan Department of Treasury, from the case with prejudice and without any away of feeds or costs.
M.L. Chartier Excavating, Inc. v. Michigan Department of Treasury	18-000081-MT	Sales and Use Tax Exemption	February 28, 2020	Final Judgment	No	The Court of Claims granted final judgment in favor of the Defendant and affirmed the final assessment that was issued to the Plaintiff.
The Huntington National Bank v. Michigan Department of Treasury	20-000009-MZ	Unknown	February 20, 2020	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.

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Mertal Air 2, LLC. V. State of Michigan Department of Treasury	19-000036-MT	Unknown	February 11, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
Ground Travel Specialists, Inc. v. Michigan Department of Treasury	19-000134-MT	Unknown	February 11, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
JPMorgan Chase Bank NA v. Corey Westmoreland, State of Michigan by the Michigan Department of Treasury, and The Huntington National Bank	20-000007-MZ	Lien	February 5, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the Defendant, the State of Michigan, from the case with prejudice and without an award of costs or attorney fees.
Incredible Bank v. Michigan Department of Treasury	19-000204-MZ	Lien	January 31, 2020	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
West Shore Bank v. Department of Treasury	19-000203-MZ	Unknown	January 24, 2020	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Superior National Bank & Trust Company v. Michigan Dept. of Treasury	19-000194-MZ	Unknown	January 10, 2020	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Estate of William C. Lake and Cathie W. Wichman v. Superior National Bank & Trust Company v. Lake Accounting, Inc.; Gary D. Jorgenson; Unemployment Insurance Agency; Michigan Department of Treasury; and United States of America	19-000205-MZ	Lien	January 8, 2020	Releasing Liens & Dismissal	No	Based on the stipulation of the parties, The Court of Claims ordered that the Defendant, Unemployment Insurance Agency Liens be released and the Defendant be dismissed with prejudice.
JPMorgan Chase Bank NA v. Corey Westmoreland, State of Michigan by the Michigan Department of Treasury, and The Huntington National Bank	20-000007-MZ	Lien	February 5, 2020	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the Defendant, the State of Michigan, from the case with prejudice and without an award of costs or attorney fees.
Incredible Bank v. Michigan Department of Treasury	19-000204-MZ	Lien	January 31, 2020	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
West Shore Bank v. Department of Treasury	19-000203-MZ	Unknown	January 24, 2020	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Superior National Bank & Trust Company v. Michigan Dept. of Treasury	19-000194-MZ	Unknown	January 10, 2020	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Estate of William C. Lake and Cathie W. Wichman v. Superior National Bank & Trust Company v. Lake Accounting, Inc.; Gary D. Jorgenson; Unemployment Insurance Agency; Michigan Department of Treasury; and United States of America	19-000205-MZ	Lien	January 8, 2020	Releasing Liens & Dismissal	No	Based on the stipulation of the parties, The Court of Claims ordered that the Defendant, Unemployment Insurance Agency Liens be released and the Defendant be dismissed with prejudice.
Sinbad Grand Café LLC d/b/a Tobacco Import v. Michigan Department of Treasury and The Revenue Division of the Michigan Department of Treasury	18-000263-MT	Unknown	November 25, 2019	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the Plaintiff's complaint with prejudice and without an award of costs or attorney fees.
Mbank, a Michigan Banking Corp. v. Michigan Dept. of Treasury	19-178-MZ	Lien	November 25, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Shelia C. Jackson v. Michigan Department of Treasury	19-000128-MT	Unknown	November 21, 2019	Motion to Dismiss	No	The Court of Claims granted the Defendant's motion for summary disposition.
Sinbad Grand Café LLC d/b/a Tobacco Import v. Michigan Department of Treasury and The Revenue Division of the Michigan Department of Treasury	19-000141-MT	Unknown	November 21, 2019	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the Plaintiff's complaint with prejudice and without an award of costs or attorney fees.
Dollar Tree, Inc. v. State of Michigan, Department of Treasury	19-000150-MT	Unknown	November 21, 2019	Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.

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Bed Bath & Beyond, Inc. v. Department of Treasury	18-000220-MT	Use Tax	November 13, 2019	Summary Disposition	No	The Plaintiff is a retailer that sells domestic merchandise and home furnishings. The Defendant conducted Use Tax Act ("UTA") audit with respect to certain costs the Plaintiff incurred in the production and distribution of the advertising materials that were sent to customers via the United States Postal Service. The said advertising materials offered customers 20% off from the purchase price if used by a certain date and 10% off from the purchase price if used by a later date. The Defendant's audit concluded that the advertising materials were subject to taxation under the UTA because the Plaintiff retained the requisite control over these advertising materials during their distribution in Michigan to satisfy the statutory definition of "use" under the UTA. As an alternative, the Defendant's audit conclude that the advertising materials were subject to taxation under the UTA as "direct mail". The Court of Claims concluded that the Plaintiff did not retain the requisite control over the distribution of the advertising materials; rather, it only directed the advertising materials to be mailed by an out-of-state marketing company, which it had contracted with. The Court of Claims stated that the Plaintiff's control ended before the advertising materials reached Michigan since the out-of-state marketing company made all the arrangements and judgements regarding the distribution of the advertising materials. Further, the Court of Claims stated that there is no evidence that the Plaintiff attempted to retain a possessory interest in the advertising materials that were not delivered. In addition, the Court of Claims stated that the fact that the Plaintiff included specific terms on a customer's use of a coupon in the advertising materials, does not mean that the Plaintiff exercised control over the delivery of the coupon to the extent that it would meet the statutory definition of "use". Furthermore, the Court of Claims stated that the UTA's direct mail provisions do not provide authority to impose use tax on the Plaintiff in this case. As a result, the Court of Claims denied the Defendant's motion for summary disposition.
Andrie, Inc. v. Department of Treasury	17-000164-MT	Use Tax	November 8, 2019	Summary Disposition	COA #351707	The Plaintiff managed the Articulated Tug Barge units (ATBs) owned by Lafarge North America and Occidental Chemical Corporation. The Defendant's audits concluded that the purchases made by the Plaintiff in its management role of the vessels were not exempt from use tax and that the Plaintiff's use of the supplies, fuel and materials at issue met the statutory definition of "use" to make the Plaintiff subject to use tax. For the following reasons, the Court of Claims granted the defendant's motion for summary disposition and denied the Plaintiff's motion for partial summary disposition. The Court of Claims stated that a tug-barge combination is not a single vessel under the plain language of the statute; thus, the registered-tonnage exemption cannot apply. In addition, the Court of Claims stated that the Plaintiff exercised a degree of control over the fuel, material and supplies by having discretion over what to purchase, when to purchase and where to purchase them. In addition, the Court of Claims stated that the Plaintiff had a sole discretion over the manner in which the vessels were operated on a day-to-day basis. Furthermore, the Court of Claims stated that even if considering that the Plaintiff was a mere purchasing agent, the Use Tax Act does not contain an exemption for acts performed in an agency capacity.
Northern Great Lakes Initiatives v. State of Michigan, Dept. of Treasury	19-000165-MZ	Lien	October 23, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Matthew E. Weber v. Department of Treasury	19-000147-MZ	Lien	September 30, 2019	Quieting Title	No	Based on the stipulation of the parties, the Court of Claims granted the order for quieting the title as to the Defendant.
Embers Credit Union v. State of Michigan Department of Treasury	19-000130-MZ	Lien	September 9, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Reverse Mortgage Solutions, Inc. v. Rose M. Sundberg, State of Michigan	19-000121-MZ	Lien	September 3, 2019	Releasing Liens & Dismissal	No	Based on the stipulation of the parties, The Court of Claims ordered that the Liens be released and the Defendant be dismissed with prejudice and without any award of fees or costs.
Luxco, Inc. v. Department of Treasury, State of Michigan	18-000194-MT	Unknown	August 12, 2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.

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Wings Up IV, LLC v. Department of Treasury	17-000326-MT 18-000062-MT	Use Tax	August 27, 2019	Summary Disposition	No	The Plaintiff is an entity that was formed for the purpose of owning helicopters and leasing the same to a related entity, Traverse City Helicopters, LLC (TC Helicopters), which in return was supposed to make the helicopters available for rent for helicopter tours in the Traverse City area. The Plaintiff purchased three helicopters from out of state in 2013 and brought them to this state for use. The Plaintiff did not pay use tax at the time of purchase for the said helicopters; rather, it elected to pay use tax on rental receipts. Later, the Plaintiff sold all three helicopters. After conducting an audit, the Defendant issued notices of intent to assess stating that the Plaintiff did not meet the qualifications required for a lessor of tangible personal property; thus, the election is not allowed. For the following reasons, the Court of Claims concluded that the Plaintiff meets the definition of lessor: (1) the leases were arm's length transactions and the terms were not one-sided; thus, they were distinguishable from the grossly below-market and unfavorable leases; (2) the leases were intended to generate a profit for the Plaintiff since the Plaintiff, in a short period of time, was able to make tens of thousands of dollars in revenue. The Court of Claims stated that the Plaintiff is not precluded from being a lessor because it leased only to a single, related entity and it did not advertise its leasing activities on a broader basis. As a result, the Court of Claims denied the Defendant's motion for summary disposition and granted the Plaintiff's motion for summary disposition.
Nationstar Mortgage LLC v. Michigan Department of Treasury	19-000086-MZ	Unknown	August 29, 2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case.
Continental Grain Company v. Michigan Department of Treasury	18-000139-MT	Unknown	July 11, 2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.
The Estate of Kenneth Stanley Mers. v. Michigan Department of Treasury	19-000096-MZ	Lien	July 10, 2019	Quieting Title	No	The order for quieting title as to the Defendant in favor of the Plaintiff was granted without any costs or fees being awarded to either party.
Wells Fargo Bank, N.A. v. Luis Santiago and Lillam Santiago, Michigan Homeowner Assistance Nonprofit Housing Corporation, The United States of America, and the USA on behalf of HUD, Michigan Department of Treasury	19-000087-MZ	Unknown	July 8, 2019	Dismissal	No	The Court of Claims dismissed this case without prejudice as to the Defendant Michigan Department of Treasury.
Fenton Heights Apartments, LLC v. Michigan Department of Treasury	19-000009-MZ	Property Tax	June 27, 2019	Summary Disposition	No	The Plaintiff filed this action alleging that its acquired property is not subject to tax. The Court of Claims denied the Plaintiff's motion for preliminary injunction and granted the Defendant's motion for summary disposition since another action involving the same claims is pending before the Livingston Circuit Court in the foreclosure action and the Defendant is the foreclosing governmental unit.
Chemical Bank v. Elliot's Eats, LLC d/b/a Handsome Henry's, Steven L. Dornbos, & Michigan Department of Treasury	19-000078-MZ	Lien	June 25, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Richard D. Carne v. Michigan DNR	18-000238-MZ	Quitclaim Deed	June 20, 2019	Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.
Grand River Enterprises Six Nations, LTD v. Department of Treasury	15-000245-MZ	Unknown	June 17, 2019	Dismissal	No	The Court of Claims dismissed this case without prejudice as to all parties.
PNL Devine, LLC v. Michigan Dept. of Treasury	19-000091-MZ	Lien	June 14, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Chemical Bank v. Michigan Department of Treasury	19-73-MZ	Lien	June 14, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Daimler North America Corporation & Subsidiaries v. Department of Treasury, State of Michigan	18-000090-MT	Unknown	June 14, 2019	Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.
Polo Fields East, LLC v. Department of Treasury	18-000143-MT	Unknown	May 21, 2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.
Byline Bank v. Michigan Dept. of Treasury	19-64-MZ	Lien	May 20, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.

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Somerset Collections, LP v. State of Michigan Department of Treasury	18-000206-MT	Unknown	May 15,2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.
Burroughs Roadhouse, LLC v. Michigan Department of Treasury	19-000001-MT	Unknown	May 14,2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.
Maple Manor Rehab Center, LLC and Maple Manor Rehab Center of Novi, Inc. v. Department of Treasury and Department of Health and Human Services	18-000271-MT	Medicaid Long-Term Care Quality Assurance Assessment Tax	May 13,2019	Summary Disposition	COA #349168	The Plaintiffs operate nursing homes and they claimed that they over-reported and overpaid their Medicaid Long-Term Care Quality Assurance Assessment (QAA) tax for the 2015, 2016, and 2017 fiscal years. The Plaintiffs submitted amended reports to the Defendant Department of Health and Human Services in December 2017; however, their request was denied since the providers are not allowed to amend the reports retroactively. Upon denial, the Plaintiffs requested a refund from the Defendant Department of Treasury, which was also denied due to the Department of Treasury's lack of jurisdiction or authority to refund QAA payments. As a result, the Plaintiffs filed this action asserting unjust enrichment against the Defendants and alleging that the administration of the QAA is within the Defendant Department of Treasury's authority and it is subject to the Revenue Act's procedures. The Court of Claims granted the Defendants' motion for summary disposition regarding the unjust enrichment claim due to the Plaintiffs' failure to file a notice of intent and the fact that the Plaintiffs' original verified complaint was not filed in time. The Court of Claims granted the Defendant Department of Treasury's motion for summary disposition regarding the refund of QAA payments under the Revenue Act due to the QAA being administered solely by the Department of Health and Human Services and the Department of Treasury is involved only if the Department of Health and Human Services refers a specific matter to the Department of Treasury; thus, the QAA tax is not subject to the Revenue Act's procedures.
Truckntow.com, Inc. v. Michigan Department of Treasury	19-000005-MT	Sales Tax	May 3,2019	Summary Disposition	No	Once the Plaintiff's offer-in-compromise and "independent administrative review" regarding the assessed sales tax deficiency were rejected by the Defendant, the Plaintiff filed this action requesting the Court of Claims to issue an order requiring the Defendant to accept the Doubt as to Liability. For the reasons stated below, the Court of Claims granted the Defendant's motion for summary disposition. The Court of Claims stated that the Plaintiff missed the deadline to challenge the underlying assessment which made the assessment to be final and conclusive; thus, under the Revenue Act, no further challenges of that assessment is permitted. The Revenue Act also bars the judicial review of a rejected offer-in-compromise and since allowing review of decision to deny offer-in-compromise to some extent requires judicial review of the validity of the assessment, allowing judicial review of the Plaintiff's rejected offer-in-compromise would be contrary to the statute. Further, the Court of Claims rejected the Plaintiff's claim to appeal under the APA as there was no evidentiary hearing involved in this case in order for the APA to apply. In addition, the Court of Claims rejects the Plaintiff's claim regarding the statute being unconstitutional under Const 1963, art 6, §28 because the right at issue is not a private right, which means that art 6, §28 does not entitle the Plaintiff to judicial review of the rejection of the offer-in-compromise.
TD Auto Finance, LLC v. Andy Dillon, in his capacity as Treasurer for the State of Michigan, The State of Michigan, and The Department of Treasury, State of Michigan	14-000182-MT	Unknown	April 30, 2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the case was dismissed with prejudice and without an award of costs or attorney fees to either party.
Berrien Pride, Inc. v. State of Michigan, Department of Treasury	19-000020-MT	Unknown	April 19, 2019	Dismissal	No	The Plaintiff's Verified Complaint against Defendant was dismissed with prejudice and without an award of costs or attorney fees to any party.
Toy Air, LLC v. Department of Treasury of the State of Michigan, The Revenue Division of the Department of Treasury of the State of Michigan & The Commissioner of Revenue	19-000014-MT	Unknown	April 1, 2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.

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CEB Aviation, LLC v. Michigan Department of Treasury	18-000109-MT	Unknown	April 1, 2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice and without an award of costs or attorney fees to either party.
Great North Bank (f/k/a State Bank of Florence) v. Michigan Department of Treasury	18-275-MZ	Unknown	March 26, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Honor Bank f/k/a The Honor State Bank, a Michigan Banking Corp. v. Michigan Department of Treasury	19-33-MZ	Unknown	March 12, 2019	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Robin Rozelle-Moreno v. Michigan Department of Treasury	18-000241-MT	Unknown	February 5, 2019	Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice without an award of costs or attorney fees to either party.
North American Van Lines, Inc. v. Department of Treasury	17-000336-MT	Michigan Business Tax	February 5, 2019	Summary Disposition	No	The Plaintiff filed its Michigan Business Tax returns for 2010 and 2011 where it deducted from its gross receipts the costs of purchasing residential homes from the employees, i.e. private individuals, in the course of providing relocation services as "purchases from other firms". The Defendant disagreed. The Court of Claims agreed with the Defendant that the said purchases were not "purchases from other firms" for the following reasons: (1) the term "firms" most commonly refers to a business or commercial entity and does not refer to individuals and as it was stated the Plaintiff purchased these homes from private individuals and not from businesses; (2) the residential homes purchased do not qualify as inventory because inventory must be a good and a movable personal property and the homes purchased are real property and are not goods; (3) the Plaintiff has not shown that it uses the homes in a manner that would make them eligible for depreciation by the Plaintiff nor that they will become eligible for depreciation in the Plaintiff's hands. As a result, The Court of Claims granted the Defendant's motion for summary disposition and denied the Plaintiff's motion for summary disposition.
The Huntington National Bank, a National Banking Association v. Home Crisis Care, Inc.; Rowland Manor, LLC; Chrysostom C. Rowland; United States of America-Internal Revenue Service; and Michigan Department of Treasury	18-000248-MZ	Lien	January 29, 2019	Dismissal	No	Per mutual agreement between the Plaintiff and the Defendant, State of Michigan Department of Treasury, the Court of Claims dismissed the case against the Defendant, State of Michigan Department of Treasury, without prejudice and without costs as a Defendant.
Bank of America, N.A. successor by Merger to LaSalle Bank Midwest, N.A., Formerly known as Standard Federal Bank, N.A., a national banking association v. Matyous, Inc.; A Imsaiah, Inc.; Ali A. Imsaiah; Lincoln Express, Inc.; Auri Investments, Inc.; Auri Properties, LLC; Wayne County Treasurer; and State of Michigan Treasury Department	19-000012-MT	Lien	January 16, 2019	Dismissal	No	Per mutual agreement between the Plaintiff and the Defendant, State of Michigan Department of Treasury, the Court of Claims dismissed the case against the Defendant, State of Michigan Department of Treasury, without prejudice and without costs as a Defendant.
Michael Kennedy v. Department of Treasury of the State of Michigan	18-000056-MT	Unknown	January 15, 2019	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice without an award of costs or attorney fees to either party.

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Ally Bank v. Nick A. Khouri, State of Michigan, and Department of Treasury	17-000300-MT	Sales Tax Refund	January 14, 2019	Summary Disposition	COA#347796	<p>The Plaintiff is in the business of offering financing to consumers on automobile purchases. The Plaintiff sent a letter without any support to the Defendant seeking a sales tax refund under the bad-debt statute. The Defendant in response, asked for the Plaintiff's internal accounting records to validate the Plaintiff's claim. The Plaintiff sent a lengthy spreadsheet, which contained a variety of information about customer accounts and was prepared by a third-party, along with Federal Income Tax Returns for its Parent and all Subsidiaries. The Defendant issued a partial refund to the Plaintiff and denied the remainder of the bad-debt deduction claim. The Court of Claims concluded that the Defendant had a rational basis to ask for additional information as the information provided by the Plaintiff did not establish that the accounts at issue were written off as uncollectible by the Plaintiff for the following reasons: (1) some of the information in the spreadsheet was inaccurate since one or more customer accounts arising out of sales that occurred outside of Michigan were included; (2) the spreadsheet was not reliable as it contained numerous discrepancies between the amounts listed for sales tax paid and the amount of sales tax purported to have been remitted on the available RD-108 forms; (3) the Federal Income Tax returns were filed under the name of the Plaintiff's Parent and all Subsidiaries i.e. they did not only contain information related to the Plaintiff; (4) the Federal Income Tax returns did not include a breakdown of the source of the bad debts i.e. whether the bad debts originated from retail installment contracts written off as uncollectible or from leases; (5) the Federal Income Tax Returns did not specify the geographic location of the contracts meaning they could contain information regarding contracts that were originated in other states beside Michigan. As a result, the Court of Claims granted the Defendant's motions for summary disposition and denied the Plaintiff's competing motion.</p>
Ally Financial, Inc. v. Nick A. Khouri, State of Michigan, and Department of Treasury	17-000317-MT	Sales Tax Refund	January 14, 2019	Summary Disposition	COA # 347797	<p>The Plaintiff is a financing company that finances the purchase of automobiles by consumers from dealers by way of retail installment contracts. When some of these customers defaulted on their retail installment contracts and the said contracts became worthless, the Plaintiff filed a sales tax refund claim under a bad-debt statute. In order to process the claim, the Defendant requested that the Plaintiff provide its internal accounting records that shows these accounts were in fact written off as worthless or uncollectible on the Plaintiff's internal accounting records. However, the Plaintiff failed to provide the requested information and instead provided a lengthy spreadsheet, which contained a variety of information about customer accounts and was prepared by a third-party, along with its Federal Income Tax Returns. The Defendant issued a partial refund to the Plaintiff and denied the remainder of the bad-debt deduction claim. The Court of Claims concluded that the Defendant had a rational basis to ask for additional information as the information provided by the Plaintiff did not establish that the accounts at issue were written off as uncollectible by the Plaintiff for the following reasons: (1) some of the information in the spreadsheet was inaccurate since it contained transactions relating to out-of-state accounts as well as accounts on which the Plaintiff obtained a subsequent recovery; (2) the spreadsheet was not reliable as it contained numerous discrepancies between the amounts listed for sales tax paid and the amount of sales tax purported to have been remitted on the available RD-108 forms; (3) the Federal Income Tax returns did not include a breakdown of the source of the bad debts i.e. whether the bad debts originated from retail installment contracts written off as uncollectible or from leases; (4) the Federal Income Tax returns did not specify the geographic location of the contracts which means that it could contain information regarding contracts that were originated in other states beside Michigan. As a result, the Court of Claims granted the Defendant's motions for summary disposition and denied the Plaintiff's motion for partial summary disposition.</p>

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Capital One, N.A. v. Nick A. Khouri, State of Michigan, and Department of Treasury	17-000282-MT	Sales Tax Refund	December 18, 2018	Summary Disposition	COA #347125	The Plaintiff is a private-label credit card ("PLCC") issuer that provides consumers with financing for retail purchases. The Plaintiff remitted the full amount of sales tax on the purchases to the State. However, since many of these retail purchases defaulted on the amounts owed, the Plaintiff requested a refund of sales tax paid on the said bad-debt accounts. The Defendant issued a partial refund claiming that hundreds of those accounts were sold to third-party debt collectors, which were expressly excluded from the definition of bad debt; thus, they were ineligible for a refund. In addition, the Defendant argued that the Plaintiff failed to provide the requisite documentation to support its claim. The Defendant asked the Plaintiff to provide proof that sales tax was actually paid on the original taxable transactions giving rise to the bad-debt accounts. In response, the Plaintiff provided spreadsheets which contained information about customers, retailers and items such as "adjusted principal charge off amount" and a "taxable percentage", which was calculated based on gross taxable sales divided by all sales made by each PLCC Michigan Retailer. The Court of Claims concluded that the Defendant's position was correct stating that since there were apparent discrepancies in the documents submitted by the Plaintiff, the Defendant had a rational basis to request more information. In addition, the Court of Claims reasoned that the Plaintiff failed to provide evidence that the sales tax was actually paid since the Plaintiff provided its taxable percentage, which only provides an assumption that the sales tax was paid. As a result, the Court of Claims granted the Defendant's motion for summary disposition and denied the Plaintiff's motion for summary disposition.
Ford Motor Company v. Michigan Department of Treasury	17-000166-MT	Unknown	December 14, 2018	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice without an award of costs or attorney fees to either party.
Ford Motor Company v. Michigan Department of Treasury of the State of Michigan	18-000252-MT	Unknown	December 14, 2018	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice without an award of costs or attorney fees to either party.
William Davis & William Jorns v. Nick Khouri, Treasurer of Michigan Dept. of Treasury	18-000234-MZ	Unknown	December 10, 2018	Summary Disposition	No	The Court of Claims granted the Defendant's motion for summary disposition.
CC & P Developers, Inc. v. Michigan Department of Treasury	18-000247-MZ	Lien	November 26, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted without any costs or fees being awarded to either party.
Fifth Third Bank v. Michigan Dept. of Treasury	18-225-MZ	Unknown	November 1, 2018	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.

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Case Name	Case Number	Tax Type at Issue	Date of Final Decision	Type of Decision Issued	Appeal (to Court of Appeals)	Summary
TD Auto Finance, LLC v. Nick A. Khouri, State of Michigan, and Department of Treasury	17-000259-MT	Sales Tax Refund	October 30, 2018	Summary Disposition	COA #346467	The Plaintiff is a financing company that finances the purchase of automobiles by consumers from dealers by way of retail installment contracts. When some of these customers defaulted on their retail installment contracts and the said contracts became worthless, the Plaintiff filed a refund claim. In order to process the claim, the Defendant requested that the Plaintiff provides accounting records that shows these accounts were in fact written off as worthless or uncollectible on the Plaintiff's internal accounting records. However, the Plaintiff failed to provide the requested information and instead provided a copy of its federal income tax returns and summaries of information, which were derived from the Plaintiff's accounting records and were prepared by the Plaintiff's counsel. The Court of Claims concluded that the Defendant had a rational basis to ask for additional information. The Court of Claims reasoned that the provided federal income tax returns did not indicate whether any of the accounts included in this refund claim were among the total amount written off on the returns as "bad-debts." In addition, the Court of Claims stated that although the provided summaries included a column indicating a "charge off" date, they did not demonstrate that these accounts were actually written off by the Plaintiff. Further, the Court of Claims reasoned that the provided summaries contained certain accounts that were ineligible to be claimed as bad-debt since they were paid in full or were sold to a third-party. As a result, the Court of Claims granted the Defendant's August 17, 2018 motion for summary disposition and denied the Defendant's August 1, 2018 motion for summary disposition and the Plaintiff's August 17, 2018 motion for partial summary disposition as Moot.
Big Lots Stores, Inc. v. Department of Treasury, State of Michigan	18-000123-MT	Unknown	October 24, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs or attorney fees to either party.
International Paper Company v. Department of Treasury, State of Michigan	18-000151-MT	Unknown	October 12, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs or attorney fees to either party.
Albert M. Berriz & Paula Berriz v. Department of Treasury, State of Michigan	18-000120-MT	Unknown	October 4, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs or attorney fees to either party.
Robert L Wiggins v. Department of Treasury	18-000012-MT	Unknown	September 20, 2018	Dismissal	No	The Court of Claims dismissed this case without prejudice as to all parties.
Henry G. Fuhs III v. State of Michigan (Department of Talent and Economic Development)	2018-000140-MT	Lien	September 10, 2018	Dismissal	No	Plaintiff files a notice of dismissal without prejudice as to all Defendants. The Court of Claims dismissed the case without prejudice.
Chemical Bank, successor by merger to Northwestern Bank v. Michigan Dept. of Treasury	18-128-MZ	Lien	September 5, 2018	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Henry G. Fuhs III & Adrienne Fuhs v. State of Michigan (Department of Treasury)	2018-000092-MT	Unknown	August 30, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the Plaintiff's Complaint without prejudice.
Randolph J. Martinek, Personal Representative of the estate of Geneva Jane Heike, Decedent v. Michigan Department of Treasury	18-000146-MZ	Unknown	August 21, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs or attorney fees to either party.
Vectren Infrastructure Services Corp., successor of Minnesota Limited, Inc. v. Department of Treasury	17-000107-MT	Michigan Business Tax	August 14, 2018	Summary Disposition	COA # 345462	The Plaintiff, the successor-in-interest to Minnesota Limited Inc. (MLI), a S-Corporation, purchased MLI's shareholders' shares. The Plaintiff and MLI agreed to treat this sale as an asset sale. MLI included the gain from the said sale in its business income for purposes of calculating business income tax due under Michigan Business Tax. IT also included this sale in the denominator of the fraction when calculating the sales apportionment factor. The Defendant conducted an audit and issued a final assessment. The Court of Claims concluded that the sale of MLI stock by the company's shareholders constitutes business income because it was attributable to the business activity of MLI and separately reported to MLI's shareholders. The Court of Claims granted the Defendant's motion for summary disposition and denied the Plaintiff's motion for summary disposition.
Mark C. Modras & Donna L. Modras v. Michigan Department of Treasury	18-000046-MT	Individual Income Taxes	August 3, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.

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Case Name	Case Number	Tax Type at Issue	Date of Final Decision	Type of Decision Issued	Appeal (to Court of Appeals)	Summary
OHEL 3, LLC v. State of Michigan Department of Treasury	18-000102-MT	Lien	August 3, 2018	Quieting Title & Dismissal	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted and the case was dismissed without prejudice and costs as to the Defendant, Michigan Department of Treasury, only.
Southgate Venture, L.L.C., a Michigan limited liability company v. State of Michigan, Department of Treasury - Collections	18-000101-MT	Lien	August 3, 2018	Quieting Title & Dismissal	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted and the case was dismissed without prejudice and costs as to the Defendant only.
Oak Corner Estates, LLC v. State of Michigan, Department of Treasury - Collections, a Governmental Entity	18-000111-MT	Lien	July 24, 2018	Quieting Title & Dismissal	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted and the case was dismissed without prejudice and costs as to the Defendant, Michigan Department of Treasury, only.
The Maroon Property Group, LLC, Emile Hampton & Alexander S. Soliman v. State of Michigan, Department of Treasury -Collections, a Governmental Entity	18-000093-MT	Lien	July 24, 2018	Quieting Title & Dismissal	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted and the case was dismissed without prejudice and costs as to the Defendant, Michigan Department of Treasury, only.
Handleman Liquidating Trust, Successor-in-interest to Handelman Company v. Department of Treasury, State of Michigan	17-301-MT	Unknown	July 17, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs to either party.
Quicken Loans, Inc. v. Michigan Department of Treasury	18-000094-MT	Lien	July 16, 2018	Dismissal	No	This order was based on stipulation setting priorities and interests between the Plaintiff and the Michigan Department of Treasury. The Court of Claims dismissed the case without prejudice and without an award of costs to either party.
Daniel & Pernilla Ammann v. Michigan Department of Treasury	18-000013-MT	Unknown	July 12, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
Eastlawn, LLC v. State of Michigan, Department of Treasury	18-000077-MT	Lien	July 12, 2018	Dismissal	No	This is duplicate of Case No. 18-000066-MZ. Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs to any party.
Eastlawn, LLC v. State of Michigan, Department of Treasury	18-000078-MT	Lien	July 12, 2018	Dismissal	No	This is duplicate of Case No. 18-000065-MZ. Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs to any party.
Robert T. Howard & Martha L. Howard v. Michigan Department of Treasury	18-000039-MT	Unknown	July 11, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
TCF National Bank v. Dep'T of Treasury	16-000191-MT	Michigan Business Tax	July 10, 2018	Summary Disposition	COA # 344892	The Plaintiff is a federally chartered bank operating in Michigan, acting as the "designated member" of a 16-member unitary business group ("UBG") of financial institutions. The Plaintiff filed MBT return on behalf of the UBG. The Defendant began an audit on the Plaintiff's MBT return and issued a Notice of Refund Adjustment to the Plaintiff, showing corrections to the reported tax base that significantly increased the Plaintiff's tax liability. The Defendant applied the averaging provision to each individual member and from there determined the UBG's net capital. The Plaintiff argued that the Defendant made an error in its calculation since it should have first calculated the UBG's net capital and applied the averaging provision to that. The Court of Claims denied the Plaintiff's motion for summary disposition and granted the Defendant's motion for summary disposition by stating that UBG is not a separate and distinct legal entity; rather, it is purely a creation of tax law. Thus, a UBG does not have a goodwill or United States obligations and Michigan obligation. The Court further stated that UBG does not keep its own books and records in accordance with GAAP but its individual members do. As a result, "the financial institution's net capital" cannot be referred to a UBG's net capital but can be referred to an individual member's net capital.

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Case Name	Case Number	Tax Type at Issue	Date of Final Decision	Type of Decision Issued	Appeal (to Court of Appeals)	Summary
Flagstar Bancorp, Inc. v. Michigan Department of Treasury	16-000273-MT	Michigan Business Tax	July 9, 2018	Summary Disposition	COA # 344906	The Plaintiff is a publicly traded full service community bank with various locations throughout Michigan, acting as the "designated member" of a 13-member unitary business group ("UBG") of financial institutions. The Plaintiff filed MBT returns on behalf of the UBG. The Defendant began an audit on the Plaintiff's MBT returns and issued a Notice of Refund Adjustment to the Plaintiff, showing corrections to the reported tax base that significantly increased the Plaintiff's tax liability. The Defendant applied the averaging provision to each individual member and from there determined the UBG's net capital. The Plaintiff argued that the Defendant made an error in its calculation since it should have first calculated the UBG's net capital and applied the averaging provision to that. The Court of Claims denied the Plaintiff's motion for summary disposition and granted the Defendant's motion for summary disposition by stating that UBG is not a separate and distinct legal entity; rather, it is purely a creation of tax law. Thus, a UBG does not have a goodwill or United States obligations and Michigan obligation. The Court further stated that UBG does not keep its own books and records in accordance with GAAP but its individual members do. As a result, "the financial institution's net capital" cannot be referred to a UBG's net capital but can be referred to an individual member's net capital.
Charles L. Way d/b/a Boggs Gas v. Michigan Department of Treasury	17-000143-MT	Unknown	June 29, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or attorney fees to either party.
Kojaian Management Corporation & Affiliates v. Department of Treasury, State of Michigan	17-000104-MT	Michigan Business Tax	June 28, 2018	Summary Disposition	No	The Plaintiffs are members of a unitary business group ("UBG"), which is engaged in real estate rentals, real estate development, leasing and property management activities. As a result of a bankruptcy proceeding, interests in partnerships were transferred from Lehman Brothers entities to designated UBG members, which constituted sales or exchanges by Lehman Brothers. Each UBG member increased the adjusted basis of the acquired partnership assets to reflect accrued cost of the partnership interests. The Plaintiffs claimed investment tax credits ("ITCs") and deducted certain materials and supplies from its gross receipts. The Defendant made the following adjustments to the Plaintiff's MBT returns : (1) decreased the amount of claimed ITC and (2) reduced the amount deducted from the gross receipts for materials and supplies. The Court of Claims denied the Plaintiff's motion for summary disposition and granted the Defendant's motion for summary disposition by stating that ITC does not apply where no purchase or acquisition of assets has been made. The Court further stated that the partnership has not acquired any assets; the step-up in basis concerns the partnership's already-existing assets; thus, it is merely an accounting adjustment available to an incoming partner with regard to the partnership's already existing assets. The Court of Claims also agreed with the Defendant regarding the reduction of the amount deducted from the gross receipts for materials and supplies by stating that materials and supplies are intended to be tangible items and do not include services; thus, the costs associated with services cannot be deducted as materials and supplies from gross receipts.
Amarras Investments, LLC v. Michigan Department of Treasury	18-000074-MZ	Lien	June 20, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted with no costs or fees being awarded to either party.
Eastlawn, LLC v. State of Michigan, Department of Treasury	18-000076-MT	Lien	June 20, 2018	Quieting Title & Dismissal	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted and the case was dismissed without prejudice and costs as to the Defendant, Michigan Department of Treasury, only.
Ahmedur Rahman & Shamima Rahman v. Michigan Department of Treasury	18-000063-MT	Lien	June 19, 2018	Dismissal	No	This is duplicate of Case No. 18-000043-MZ. Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs to any party.
Realty Transition LLC, a Michigan Limited Liability Company v. Michigan Department of Treasury	18-000055-MT	Lien	June 14, 2018	Dismissal	No	This is duplicate of Case No. 18-000040-MZ. Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs to any party.
Mercantile Bank of Michigan v. Michigan Department of Treasury	18-000068-MT	Lien	June 12, 2018	Dismissal	No	This order was based on stipulation setting priorities and interests between the Plaintiff and the Michigan Department of Treasury. The Court of Claims dismissed the case without prejudice and without an award of costs as to the Defendant.

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Case Name	Case Number	Tax Type at Issue	Date of Final Decision	Type of Decision Issued	Appeal (to Court of Appeals)	Summary
Alticor Global Holdings, Inc. v. Department of Treasury	17-000213-MT	Michigan Single Business Tax	June 6, 2018	Summary Disposition	COA # 344421	The Defendant issued a Notice of Audit to the Plaintiff stating the audit commencement date and that the running of the Statute of Limitations will be suspended for the duration of the audit. Upon the completion of the audit, the Defendant sent a Final Audit Determination Letter stating that the audit completed on February 21, 2017. On May 2, 2017, the Defendant issued a Final Assessment to the Plaintiff. The Plaintiff argued that the statute of limitations for the Defendant to issue a deficiency assessment expired long before the May 2017 Final Assessment. The Court of Claims granted the Defendant's motion for summary disposition stating that since the audit ended on February 21, 2017, the limitations period was extended until one year after the audit was completed i.e. February 2018 which makes the Defendant's Final Assessment issued in May well within the limitations period.
Flagstar Bank, FSB v. Michigan Department of Treasury	18-000072-MZ	Lien	June 5, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice and without an award of costs or fees to either party.
U.P. State Credit Union v. Michigan Dept. of Treasury	18-88-MZ	Lien	June 5, 2018	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Bagley Housing Association, A Nonprofit Housing Corporation v. State of Michigan - Department of Treasury	18-000089-MT	Lien	June 4, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted without any costs or fees being awarded to either party.
DHL Express (USA), Inc. v. Department of Treasury, & The Revenue Division of the Michigan Department of Treasury	17-000152-MT	Michigan Business Tax	May 22, 2018	Summary Disposition	No	The Plaintiff originally filed its 2010 MBT return on December 16, 2011. On December 14, 2015, the Plaintiff filed an amended 2010 MBT return asking for a refund. The Defendant denied the said refund claim based on the fact that it was filed outside the four-year limitations period for claiming refunds. The Court of Claims agreed with the Defendant that the Plaintiff's 2010 MBT return was due on April 30, 2011 and that the Plaintiff failed to obtain or request any extension by the said due date which made the four-year limitation period expire on April 30, 2015. Thus, the Court of Claims granted the Defendant's motion for summary disposition.
Federated Financial Corporation of America v. Department of Treasury	16-000257-MT	Michigan Business Tax	May 21, 2018	Summary Disposition	COA # 344181	The Plaintiff claimed a refund on its 2009 MBT return. The Plaintiff claims that its 2009 MBT return was filed mailed on November 15, 2010 and based on the mailbox rule the Defendant has received it. The Defendant claims that the Plaintiff's 2009 MBT return was due on April 30, 2010 and four years from said date was April 30, 2014; however, it did not receive the Plaintiff's 2009 MBT return until December 2014, which is after the limitations period expired. The Court of Claims granted the Defendant's motion for summary disposition and denied the Plaintiff's motion for summary disposition by stating that the presumption of the mailbox rule does not arise because the evidence of whether the said tax return ever made to the Plaintiff's mailroom was simply too speculative.
Mbank v. Department of Treasury	18-000037-MZ	Unknown	May 15, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice.
Stromco Investments, LLC v. State of Michigan, Department of Treasury	18-000069-MT	Lien	May 15, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case without prejudice and without an award of costs or attorney fees to either party.
Banyan Investments, LLC v. State of Michigan Department of Treasury - Collections	18-000075-MZ	Lien	May 8, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted with no costs or fees being awarded to either party.
Eastlawn, LLC v. Michigan Department of Treasury -Collections	18-000065-MZ	Lien	April 24, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted.
Eastlawn, LLC v. Michigan Department of Treasury -Collections	18-000066-MZ	Lien	April 24, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted.
Realty Transition LLC, a Michigan Limited Liability Company v. Michigan Department of Treasury	18-000040-MZ	Lien	April 24, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted.

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Case Name	Case Number	Tax Type at Issue	Date of Final Decision	Type of Decision Issued	Appeal (to Court of Appeals)	Summary
Trugreen Limited Partnership v. Department of Treasury	17-000141-MT	Michigan Use Tax	April 24, 2018	Summary Disposition	COA # 344142	The Plaintiff is a lawn care company that provides turf grass, tree and shrub care services to both residential and commercial customers in Michigan & United States. The Plaintiff argued that it is qualified for an agricultural use tax exemption. Department of Treasury filed a motion for summary disposition based on the fact that the Plaintiff is not qualified for the said exemption. The Court of Claims granted Department's motion stating that the Plaintiff's use of various chemicals, seeds and applicators was not made in connection with agricultural or horticultural production as required by the statute to be qualified for the exemption.
Ford Motor Company v. Michigan Department of Treasury	16-000216-MT	Michigan Use Tax	April 18, 2018	Summary Disposition	COA # 344053	The Plaintiff filed a refund claim based on an estimated refund amount. The Defendant initially requested that specific information to be provided in order for the Department to review the refund claim. The Plaintiff failed to comply. The Defendant filed a motion for summary disposition stating that the Plaintiff has not provided documentations to support its refund claim with certainty. The Court of Claims granted the Defendant's motion stating that a party seeking the refund has the burden of proof and the Plaintiff failed to satisfy its burden of proof.
Satori Corporation, a Michigan limited liability company v. Michigan Attorney General, Bill Schuette, in his official capacity as Attorney General	2018-000049-MT	Lien	April 18, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed this case.
Ahmedur Rahman & Shamima Rahman v. Michigan Department of Treasury	18-000043-MZ	Lien	April 11, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted.
EBI-Detroit, Inc. v. Michigan Department of Treasury	16-000237-MT	Michigan Use Tax	April 6, 2018	Summary Disposition	COA # 343932	The Plaintiff filed this action arguing that the Defendant erred in its audit assessment since it relied on the Plaintiff's COGS expenses as the measure of the Plaintiff's taxable purchases. The Defendant argued that its audit methodology was appropriate because it relied on the best available information provided by the Plaintiff. The Court of Claims agreed with the Defendant and granted its motion for summary disposition. The Defendant imposed a 25% intentional disregard penalty which the Court did not agree to by stating that the Plaintiff's failure to retain sufficient records should be considered negligent at most. Thus, the Court partially granted the Plaintiff's motion for summary disposition with respect to the Defendant's imposition of an intentional disregard penalty.
JPMorgan Chase Bank NA v. Michigan Department of Treasury	18-000053-MZ	Lien	April 4, 2018	Entering Stipulation Setting Priority	No	Based on the stipulation of the parties, the Court of Claims ordered that the stipulation setting priority be entered and binding.
Jim's Body Shop Inc v. Michigan Department of Treasury	16-000135-MT	Michigan Use Tax	April 3, 2018	Summary Disposition	No	The Plaintiff claimed that the Defendant's use tax assessment was done through an improper sampling procedure. The Court of Claims disagreed by stating that the Plaintiff's failure to keep its records caused the Defendant to use a reasonable indirect audit methodology relying on the best- and only- information available to it. Further, the Plaintiff argued that it is entitled to an industrial processing exemption for certain items it used to mix, convert, and condition chemicals and compounds for resale as paint supplies. The Court of Claims disagreed by stating that the mere act of mixing chemicals and compounds according to predetermined formulas to create particular shades of paint is not an industrial processing activity, nor does that act bring the Plaintiff within the definition of an industrial processor. The Court further reasoned that even if the Plaintiff's creation of paint mixtures could be construed as converting or conditioning tangible personal property, the final paint mixture is not sold at retail so that the Plaintiff can show on the invoice that the sales tax has been collected from its customers. In addition, the Plaintiff argues that the negligence penalty should not apply. The Court disagreed by stating that the Plaintiff's lack of knowledge as to the basis sales and use tax reporting requirements cannot be excused, and does not support a conclusion that the standard of ordinary care and prudence in preparing and filing a return and paying the applicable tax was not met. For the reasons stated above, the Court granted the Defendant's motion for summary disposition.

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Case Name	Case Number	Tax Type at Issue	Date of Final Decision	Type of Decision Issued	Appeal (to Court of Appeals)	Summary
Flora Dias v. Michigan Department of Treasury	17-000267-MZ	Lien	March 30, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted.
Leitrim Corporation, a Michigan Corporation v. PNC Bank, National Association, as successor-in-interest to National City Bank; United States of America; State of Michigan; Raid Dahoud; Jeanette Williams; and Fauna Burks	18-000021-MT	Lien	March 28, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted.
Stromco Investments, LLC v. State of Michigan	2018-000054-MT	Lien	March 28, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the Plaintiff was granted.
The Huntington National Bank v. State of Michigan, Dept of Treasury	18-0000048-MT	Lien	March 28, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed this case.
Amos Financial, LLC v. Michigan Department of Treasury	17-000333-MT	Lien	March 12, 2018	Dismissal	No	This order was based on stipulation setting priorities and interests between the Plaintiff and the Michigan Department of Treasury. The Court of Claims dismissed the case without prejudice and cost as to the Michigan Department of Treasury.
Reginald B. Jewell, Paula A. Jewell, & Ruby Properties, Inc. of Farmington Hills a/k/a Ruby Properties, Inc. of Farmington v. Department of Treasury	18-000015-MT	Lien	March 6, 2018	Quieting Title	No	The order for quieting title as to the Michigan Department of Treasury in favor of the plaintiff was granted.
Huntington National Bank, a national banking association v. State of Michigan Department of Treasury -Collections	17-000313-MT	Lien	March 1, 2018	Dismissal	No	This order was based on stipulation setting priorities and interests between the Plaintiff and the Michigan Department of Treasury. The Court of Claims dismissed the case without prejudice and cost as to the Michigan Department of Treasury.
Private Lending, LLC, a Michigan limited liability company v. Michigan Department of Treasury	2017-000319-MT	Lien	February 26, 2018	Dismissal	No	This order was based on stipulation setting priorities and interests between the Plaintiff and the Michigan Department of Treasury. The Court of Claims dismissed the case without prejudice and cost as to the Michigan Department of Treasury.
Citibank, N.A. v. State of Michigan Department of Treasury	17-000329-MT	Unknown	February 15, 2018	Dismissal	No	Based on the stipulation of the parties, the Court of Claims dismissed the case with prejudice without an award of costs or attorney fees to either party.
Warren M. Weaver v. Michigan Department of Treasury	17-000293-MT	Lien	February 6, 2018	Dismissal	No	This order was based on stipulation setting priorities and interests between the Plaintiff and the Michigan Department of Treasury. The Court of Claims dismissed the case without prejudice and cost as to the Michigan Department of Treasury.
2 Crooked Creek, LLC and Russian Ferrer Alloys, Inc. v. Treasurer of the County of Cass	14-000181-MZ	Notice under the General Property Tax Act	January 22, 2018	Involuntary Dismissal	COA # 342797	Plaintiffs claimed that they never received any notice regarding the property at issue being foreclosed due to unpaid property taxes. The Court of Claims granted the Defendant's motion for involuntary dismissal by stating that both Plaintiffs had notice; thus, they had no right to relief.
Abdelbaset A Youssef v. Department of Treasury	17-000237-MT	Unknown	January 19, 2018	Summary Disposition	No	The Defendant filed a motion for summary disposition and the Plaintiff failed to respond timely. The Court granted the Defendant's motion for summary disposition.
Emery Electronics Inc. v. Michigan Department of Treasury	16-000133-MT	Michigan Use Tax	January 17, 2018	Summary Disposition		The Plaintiff is a retailer of cellular telephone equipment and wireless service plans. As part of agreement with Verizon, the Plaintiff became an authorized agent for Verizon to sell wireless service plan to customers and receive a fixed commission. As part of the said agreement, the Plaintiff purchased number of cell phones on credit from Verizon and paid no sales tax by presenting resale certificate and gave them for free to customers who got into a contract with Verizon. The Defendant sent the Plaintiff a use tax assessment notice. The Court of Claims granted Defendant's motion for summary disposition stating that since the cell phones served a promotional purpose of convincing customers to buy service plans for which the Plaintiff received commission, such a promotional use of inventory, despite its initial purchase for resale, is subject to use tax.

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Case Name	Case Number	Tax Type at Issue	Date of Final Decision	Type of Decision Issued	Appeal (to Court of Appeals)	Summary
DY, Inc. v. Michigan Department of Treasury	17-000275-MT	Offer in Compromise	January 16, 2018	Summary Disposition	No	The Plaintiff sent a check in the amount of \$2500 along with a letter from its attorney stating that the check is for the full and satisfaction of the Plaintiff's liability. The Department deposited the check and rejected the offer in compromise. The Court of Claims granted the Department's motion for summary disposition stating that the Plaintiff failed to state a claim on which relief can be granted. Further, the Court reasoned that the Plaintiff failed to pay \$100 or 20% of the offer with its offer in compromise as it is required by the statute; rather, it submitted the entire offer in an attempt to compromise its liability and the Department was required to apply it to the Plaintiff's outstanding liability and upon rejection of the offer in compromise, the Department was not required to refund the amount submitted. In addition, the Court stated that the plain language of the statute precludes any challenge against the denied offer in compromise.
MGM Management, Inc. v. Michigan Department of Treasury	17-000061-MT	Unknown	January 12, 2018	Voluntary Dismissal	No	Per mutual agreement between the parties, the Court of Claims dismissed this case with prejudice without an award of costs or attorney fees to either party.
First Federal of Northern Michigan v. Michigan Department of Treasury	17-000294-MT	Lien	January 5, 2018	Dismissal	No	This order was based on stipulation setting priorities and interests between the Plaintiff and the Michigan Department of Treasury. The Court of Claims dismissed the case without prejudice and cost as to the Michigan Department of Treasury.