

# Order

Michigan Supreme Court  
Lansing, Michigan

September 25, 2013

Robert P. Young, Jr.,  
Chief Justice

146962 & (46)

Michael F. Cavanagh  
Stephen J. Markman  
Mary Beth Kelly  
Brian K. Zahra  
Bridget M. McCormack  
David F. Viviano,  
Justices

FORD MOTOR COMPANY,  
Plaintiff-Appellant,

v

SC: 146962  
COA: 306820  
Court of Claims: 06-000182-MT

DEPARTMENT OF TREASURY,  
Defendant-Appellee.

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On order of the Court, the application for leave to appeal the February 26, 2013 judgment of the Court of Appeals is considered, and it is GRANTED. The parties shall include among the issues to be briefed: (1) whether the plaintiff taxpayer's response to the defendant Department of Treasury's August 3, 2005 audit determination letter – in light of events and communications that preceded that response, including information provided to the defendant by the plaintiff and the contents of the defendant's Audit Report of Findings – was a "petition . . . for refund" or "claim for refund" for purposes of the calculation of overpayment interest under MCL 205.30, and (2) alternatively, whether the plaintiff's November 17, 2005 request for an informal conference with the defendant, in spite of its later withdrawal of that request, was such a petition or claim. The motion for peremptory reversal is DENIED.

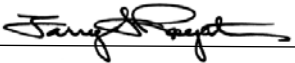
The Taxation Section of the State Bar of Michigan is invited to file a brief amicus curiae. Other persons or groups interested in the determination of the issues presented in this case may move the Court for permission to file briefs amicus curiae.



s0918

I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

September 25, 2013

  
Clerk