

# Order

Michigan Supreme Court  
Lansing, Michigan

September 30, 2013

146218 & (42)

LARRY J. WINGET and ALICIA J. WINGET,  
Petitioners-Appellants,

v

DEPARTMENT OF TREASURY,  
Respondent-Appellee.

SC: 146218  
COA: 302190  
Tax Tribunal: 00-319852

Robert P. Young, Jr.,  
Chief Justice

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

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By order of April 1, 2013, the application for leave to appeal the October 16, 2012 judgment of the Court of Appeals was held in abeyance pending the decisions in *Malpass v Dep't of Treasury* (Docket Nos. 144430-2) and *Wheeler Estate v Dep't of Treasury* (Docket Nos. 145367-70). On order of the Court, the cases having been decided on June 24, 2013, 494 Mich 237 (2013), the application is again considered and, pursuant to MCR 7.302(H)(1), in lieu of granting leave to appeal, we VACATE the judgment of the Court of Appeals and we REMAND this case to the Court of Appeals for reconsideration in light of *Malpass* and *Wheeler*. The motion for entry of an order reversing the Court of Appeals decision and remanding the action to the Michigan Tax Tribunal is DENIED.



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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 30, 2013

Clerk