

MICHIGAN INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING (FORM MI-8453)

Treasury continues to look for ways to make e-file as easy as possible. Treasury no longer requires that form MI-8453, Michigan Individual Income Tax Declaration for Electronic Filing be mailed. Treasury recommends that preparers keep the MI-8453 on file for the statutory period.

You must complete your *Michigan Income Tax Return* (form MI-1040) before completing form MI-8453. The MI-8453 must be completed before taxpayers, electronic return originators (ERO's) and preparers sign it.

DECLARATION CONTROL NUMBER (DCN)

The DCN is a 14-digit number assigned by the ERO to each taxpayer's return. **For the Michigan return it will be the same as for the federal return.** The DCN may be PC formatted or handwritten. The first six digits represent the electronic filer identification number (EFIN) of the ERO, followed by five digits which represent the document locator number. See example below:

00	-	999999	-	00001	-	2
Always 00		EFIN 6 digits		Document Locator No. 5 digits		Process Year

When you receive the acknowledgement that the Michigan return has been accepted, write the DCN in the space provided on the MI-8453.

DIRECT DEPOSIT OF REFUND

Taxpayers who e-file and meet certain eligibility requirements may choose to deposit their refunds directly into their accounts at their financial institutions.

Check with your financial institution to make sure it will accept Direct Deposit, and to get the correct Routing Transit Number (RTN) and account number.

The RTN must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the Direct Deposit will be rejected and a refund check will be sent to the address on the return.

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols.

Note: If you are filing a *Home Heating Credit Claim* (form MI-1040CR-7) you may request Direct Deposit of the home heating credit only if you are receiving a check.

If you are receiving an energy draft it cannot be directly deposited into your account at a financial institution.

RETURNS NOT ACCEPTED

If the electronic return is not accepted by Michigan, a paper return must be filed. The paper copy of the MI-1040 return and any supporting documents must be mailed to Treasury. If the original electronic return included Direct Deposit information, this information must be entered on page two of the MI-1040 form or, for home heating credit claims the *Direct Deposit of Refund* (form 3174) must be included with the MI-1040CR-7 to be honored as part of the paper filed return. If your software does not include this form, it is available on our Web site at: www.treasury.state.mi.us. If the paper return is received without form 3174, a refund check will be sent to the address on the return.

DECLARATION OF TAXPAYER

If the ERO makes changes to the electronic return after the MI-8453 has been signed by the taxpayer but before the return is transmitted the taxpayer must sign a corrected MI-8453 if either of the following applies:

- the corrected federal adjusted gross income varies by more than \$25, or
- the corrected refund varies by more than \$5.

ERO's and preparers are prohibited from obtaining taxpayer signatures on blank or incomplete MI-8453 forms.

DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER

ERO Section. The ERO must complete, sign and date the ERO declaration. An ERO who is also the preparer must check the preparer box, but is not required to complete or sign the preparer section.

Preparer Section. A preparer who is not the ERO must complete, sign and date the preparer declaration.

ADDITIONAL INFORMATION

Taxpayer copy. The ERO must provide the taxpayer with a copy of the completed MI-8453 form and all other information for the taxpayer's records.

FILING

Tax due returns. Payment should be made no later than April 15, 2002. The *Michigan e-file and TeleFile Payment Voucher* (form MI-1040-V) should only be used for e-file and TeleFile returns with a balance due. Do not use form MI-1040-V to make any other payments to the State of Michigan.

DO NOT MAIL THE MI-8453 TO TREASURY