

# **Michigan Tax Preparer Handbook for Electronic Filing Programs**

## **2013 Corporate Income Tax E-file**



**[www.MIfastfile.org](http://www.MIfastfile.org)**

**CORPORATE INCOME TAX  
E-FILE**

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# CHAPTER 1 GENERAL INFORMATION

## IMPORTANT ADDRESSES AND TELEPHONE NUMBERS

Michigan electronic filing (e-file) publications and forms are available on the Michigan Department of Treasury (Treasury) Web site at *www.MIfastfile.org*. For questions about the e-file program, contact the Michigan Electronic Filing Programs (EFP) staff at:

### **Contact Information for Tax Preparers and Software Developers Only**

E-file Coordinator and Michigan Electronic Filing Programs Manager	Darron Birchmeier
Program Area, Testing, File Specifications	Scott Bunnell, Mark Jenkins
E-mail	<i>Miefile2D@michigan.gov</i>
Telephone	(517) 636-4450
Teletypewriter (TTY) Assistance	1-800-649-3777 (TTY only)
Fax	(517) 636-4378
IRS MeF State Acknowledgment Service	1-866-255-0654
Michigan E-file Web Site	<i>www.MIfastfile.org</i>
Michigan Treasury Web Sites	<i>www.michigan.gov/taxes</i>  <i>www.michigan.gov/treasury</i>

EFP is unable to provide return status information or address specific taxpayer account issues. Should an error occur on the Michigan return during mainframe processing, Treasury will communicate directly with the taxpayer through the regular error resolution process. Treasury will, however, discuss return situations with the tax preparer if the appropriate authorization box has been completed on the return.

EFP is available Monday through Friday, 8 a.m. to 5 p.m. EST, except State holidays. The State holiday schedule can be viewed at <http://www.michigan.gov/som/0,1607,7-192-29938-90605--,00.html>. When leaving a phone message, give as much detail as possible so that EFP can research the question(s) and have the answer(s) ready when calling back. Speak clearly and spell any difficult names.

Treasury does not recommend sending account-specific information over the Internet. Federal and State disclosure laws require that taxpayer privacy and the confidential records that are filed with Treasury are protected. Therefore, Treasury will not send account-specific information over the Internet in response to an e-mail inquiry.

### **E-mail LISTSERV for Tax Preparers**

The Treasury Tax Professionals LISTSERV is a free service that disseminates mass email messages within seconds to all subscribers. To sign up to receive electronic communications on Treasury's e-file programs, other information of interest, or for additional information, visit [www.MIfastfile.org](http://www.MIfastfile.org) and select Tax Preparer.

### **Self Service Options**

Treasury offers a variety of services designed to assist taxpayers, and most are available 24 hours a day, seven days a week.

#### **Self Service – Business Tax ([www.michigan.gov/taxes](http://www.michigan.gov/taxes))**

Click on “Check My Business Tax Info” under the Business heading.

To obtain information about an account using the Internet services and to ensure privacy and security, the following information for a return is needed:

- Filer's Federal Employer Identification Number (FEIN) or Michigan Treasury (TR) number
- Gross Receipts or Business Income, Gross Direct Premiums Written in Michigan, or Net Capital for current year
- Return type filed
- Organization type
- Tax year and month.

Access Treasury's Web site to:

- Check if a return has been received
- Check payment status
- Verify the status of a refund
- Ask Treasury a question.

**Michigan Business One Stop ([www.Michigan.gov/business](http://www.Michigan.gov/business))**

Visit Michigan Business One Stop for a fast, easy, and secure way to register a business for taxes in the State of Michigan. It also allows taxpayers to perform a variety of tasks to start and operate a business, including applying for permits and licenses.

**Customer Contact Center**

Corporate Income Tax (CIT) taxpayers who do not have Internet service should call the Customer Contact staff at (517) 636-6925.

Assistance is available using TTY through the Michigan Relay Service by calling 1-800-649-3777 or 711.

**IRS Publications and Questions**

For more information or to request copies of Internal Revenue Service (IRS) publications, visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to download forms and publications, or contact the IRS e-help desk at 1-800-829-3676.

## CHAPTER 2 CORPORATE INCOME TAX FED/STATE E-FILE

### BENEFITS OF CIT E-FILE

- **Customer Service.** E-filed returns are processed faster than paper returns. Receive electronic proof from both the IRS and Michigan that returns were received.
- **Convenient.** No paper returns to mail. Prepare and transmit CIT returns using software that has been approved by Treasury.
- **Accurate.** Treasury processes the same data that is entered into the computer. The computer program checks for math errors before the return is accepted. E-file returns have significantly less chance of error compared to paper returns.
- **Secure.** Only the tax preparers and their clients see the returns. Tax information is encrypted and transmitted directly to the IRS and Michigan.
- **PDF Attachments. Modernized e-File (MeF)** accepts Portable Document Format (PDF) attachments with CIT e-filed returns. See page 14 for more information.
- **Amended returns.** Treasury can process amended CIT returns.

### INTRODUCTION

Treasury continues to partner with the IRS to provide electronic filing of CIT returns. The Fed/State e-file program continues to work together to provide tax preparers with an efficient method of filing their clients' CIT returns electronically.

Filing of tax returns electronically is accurate, convenient, and secure. The CIT e-file program provides Michigan taxpayers the opportunity to e-file CIT returns that were prepared using a computer software program. If an error occurs on a return, the e-file software sends an error message and allows the tax preparer to immediately correct the mistake before the return is transmitted.

For more information and program updates, visit Treasury's Web site at [www.MIfastfile.org](http://www.MIfastfile.org).

## HIGHLIGHTS AND IMPORTANT INFORMATION FOR TAX YEAR 2013

### CIT E-file Mandate

#### **Mandate**

Michigan has an enforced CIT e-file mandate. Software developers producing CIT tax preparation software and computer-generated forms must support e-file for all eligible Michigan forms that are included in their software package. All eligible CIT returns prepared using tax preparation software or computer-generated forms must be e-filed.

#### **Mandate Enforcement**

Treasury will be enforcing the e-file mandate for CIT. The enforcement includes not processing computer-generated paper returns that are eligible to be e-filed. A notice will be mailed to the taxpayer, indicating that the taxpayer's return was not filed in the proper form, and content, and must be e-filed. Payment received with a paper return will be processed and credited to the taxpayer's account even when the return is not processed.

#### **Exclusions from E-file**

Treasury recognizes that there are conditions which make a return ineligible for e-file. When the computer-generated CIT return meets one or more of the Treasury-recognized e-file exceptions, the taxpayer must complete and attach the *Michigan e-file Exceptions for Business Taxes* (Form 4833) to the front of the return or the paper filing will not be processed. Form 4833 is generated by your software.

Attach Form 4833 to a computer-generated paper return that meets one or more of the Treasury-recognized e-file mandate exceptions.

#### **Treasury-recognized exceptions at the time of this publication include, but are not limited to:**

- Return was prepared by a tax preparer that has been suspended or denied acceptance to participate in IRS Fed/State MeF program or does not have an Electronic Filing Identification Number (EFIN).
- Return was rejected by Michigan or the IRS and there is no way to correct and re-submit the return electronically, and software does not support State Standalone e-file.
- Taxpayer's federal return contains a form that is not eligible for e-file and the software does not support State Standalone e-file.

**The following Treasury-recognized exceptions do not require Form 4833 to be attached to a CIT paper return that meets one or more of the following conditions:**

- Taxpayer does not have an FEIN.
- Return is completed by hand (with pen or pencil).
- Return is completed using forms from Treasury's online Michigan tax instruction booklets.

Additional information will be published on Treasury's Web sites at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) and [www.Mifastfile.org](http://www.Mifastfile.org) as it becomes available.

### **General Program Information**

Accounts with a Michigan-issued TR number must use an FEIN for Fed/State e-filing. Information and forms to apply for an FEIN may be obtained at [www.irs.ustreas.gov/businesses](http://www.irs.ustreas.gov/businesses) or by calling the IRS at 1-800-829-4933 and registering over the phone.

Registration changes (name, address, phone number, filing date, etc.) must be made by submitting *Notice of Change or Discontinuance* (Form 163) which can be found at [www.michigan.gov/taxes](http://www.michigan.gov/taxes).

Once the return has been accepted and acknowledged, the taxpayer must e-file an amended CIT return if changes to the original accepted return are necessary.

### **Due Dates of Annual Returns**

Annual returns are due on or before the last day of the fourth month after the end of the tax year. A taxpayer must remit any liability by the due date of the return. For example, a return for calendar year 2013 is due April 30, 2014.

Fiscal year taxpayers will be granted an automatic extension for their 2013 fiscal year annual CIT return or 2013 fiscal year annual MBT election return. Returns for fiscal years ending in 2013 will be due the same date as 2013 calendar year returns. An extension request form need not be filed unless required to transmit payment of any tax due with the annual return. The annual return tax due must be paid by the original due date, which is the last day of the fourth month after the end of the fiscal year.

For additional information regarding due dates, see the "Due Dates of Annual Returns" section in the corresponding CIT instruction booklet.

**CIT FED/STATE E-FILE PROGRAM  
PAYMENT OPTIONS**

The payment options available are:

**Electronic Funds Transfer (EFT).** Online payments are now available for Automated Clearing House (ACH) debit filers. Information on the EFT process as well as the *Electronic Funds Transfer (EFT) Debit Application* (Form 2248) and *Electronic Funds Transfer (EFT) Credit Application* (Form 2328) are available on Treasury's Web site at [www.michigan.gov/biztaxpayments](http://www.michigan.gov/biztaxpayments). Fax the completed application to (517) 636-4378. Allow four weeks for processing.

**Paper Payment Voucher.** Taxpayers who choose to mail their payment must include *Corporate Income Tax e-file Annual Return Payment Voucher, CIT-V* (Form 4901) with the payment. Copies of federal and State returns or schedules should not be mailed with the Form 4901.

To ensure payments are correctly applied to the account, only the nine-digit FEIN should appear in the Federal Employer Identification Number box on Form 4901. This information must be correct to ensure correct posting of the annual payment.

Preparers must furnish a Form 4901 to taxpayers choosing to mail their payment on a balance due return. Instructions for completing and mailing Form 4901 are located on the form.

**Important! To ensure timely posting of payments, use Form 4901 only for CIT e-file Annual Return payments. Do not use Form 4901 to make other payments to the State of Michigan. Do not include Form 4901 when mailing a paper return and payment.**

**MBT FED/STATE E-FILE PROGRAM  
KEY DATES AND REFERENCE INFORMATION**

**Michigan MBT Fed/State E-file Calendar**

For Tax Period January 1, 2013 to December 31, 2013:

Electronic Return Acceptance Period

Current tax year and two  
previous years' returns

Begin Federal and State Software Testing\*

November 2013

Begin Transmitting Returns to the IRS and  
Michigan Department of Treasury

January 2014

\* State testing for software developers will begin after developers have received acceptance acknowledgments in accordance with IRS guidelines.

### **State Program Description**

Type of e-file Program	Fed/State and State Stand Alone
Direct Deposit	No
EFT	Yes
Balance Due Returns	Yes
Signature Process	Fed/State – Michigan accepts the federal signature method.

State Stand Alone – Taxpayer personal identification number (PIN); retain 2013 *MBT e-file Authorization for Business Taxes MI-8879* (Form 4763)

### **Publications**

The following publications describe the MeF Fed/State e-file process:

#### **IRS Publications and Forms – [www.irs.gov](http://www.irs.gov)**

<i>Publication 3112</i>	<i>IRS e-file Application and Participation</i>
<i>Publication 4162</i>	<i>Modernized e-File Test Package for Forms 1120/1120S/1120F/7004</i>
<i>Publication 4163</i>	<i>Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns</i>
<i>Publication 4164</i>	<i>Modernized e-File Guide for Software Developers and Transmitters</i>

## **Treasury Publications and Forms – *www.MIfastfile.org***

*Publication 5700 Michigan Tax Preparer Handbook for Electronic Filing Programs - CIT*

Form 4901 *CIT e-file Annual Return Payment Voucher CIT-V*

Form 4763 *Michigan e-file Authorization for Business Taxes (MI-8879)*

### **CIT FED/STATE MEF PROGRAM**

Tax preparers and transmitters accepted into the IRS e-file MeF program may participate in the CIT Fed/State e-file program and e-file CIT returns through the MeF program.

Michigan accepts two kinds of submissions:

- (1) Fed/State (linked)
- (2) State Standalone (unlinked).

### **How Fed/State E-file Works**

Tax preparers and transmitters accepted into the IRS Fed/State MeF Program may submit federal and/or State returns to the IRS. The State submission, which contains the CIT return, can be linked to the IRS submission by including the IRS Submission ID of the federal return. If the State submission is linked to an IRS submission (also referred to as Fed/State return), the IRS will check to see if there is an accepted IRS submission under the IRS Submission ID. If there is not an accepted federal return for that tax type, the IRS will deny the State submission and an acknowledgment will be sent to the transmitter. Treasury has no knowledge that the State submission was denied (rejected) by the IRS. If there is an accepted federal return under that IRS Submission ID, MeF will perform minimal validation on the State submission. MeF will then pass along to the State what the Electronic Return Originator (ERO)/taxpayer sends in the State submission. After the State submission is retrieved, it will be acknowledged and, if accepted, processed by Treasury.

**Note: The IRS recommends if a state submission is linked to an IRS submission, to send the IRS submission first, and after it has been accepted, send in the State submission.**

### **How State Standalone E-file Works**

Tax preparers and transmitters accepted into the IRS e-file program may submit State Standalone returns if that filing option is supported by their software. If the ERO does not link the State return to a previously accepted federal return (also referred to as State Standalone return), the IRS will perform minimal validation on the State submission. The State submission will then be made available for retrieval by Treasury. After the State submission is retrieved, it will be acknowledged and, if accepted, processed by Treasury.

Treasury will acknowledge receipt of all returns retrieved from the IRS. The transmitter should receive the Michigan acknowledgment within three business days from the date the return is successfully transmitted to the IRS. The Electronic Transmitter Identification Number (ETIN) must be entered correctly in the software to receive acknowledgments.

### **Electronic Michigan Data**

Treasury will support the following forms, schedules, and binary attachments for CIT Fed/State e-file Program for tax year 2013.

- 4891 CIT Annual Return
- 4892 CIT AMENDED Annual Return
- 4893 Small Business Alternative Credit
- 4894 Schedule of Shareholders and Officers
- 4895 Loss Adjustment for the Small Business Alternative Credit
- 4896 Unitary Business Group (UBG) Affiliates Excluded from the Return of Standard Taxpayers
- 4897 Data on UBG Members
- 4898 Non-Unitary Relationships with Flow-Through Entities
- 4899 Penalty and Interest Computation for Underpaid Estimated Tax
- 4900 Unitary Relationships with Flow-Through Entities
- 4902 Schedule of Recapture of Certain Business Tax Credits
- 4903 Withholding Opt-Out Schedule
- 4911 Schedule of Flow-Through Withholding

To avoid posting of duplicate returns, copies of federal and State returns and schedules should not be mailed to Treasury unless requested.

**Note: Fiscal year filers are eligible to e-file CIT returns.**

## Attachments

Treasury will accept PDF attachments with CIT e-filed returns.

Description	File Name
Fees And Assessments: Other fees paid in the state of incorporation. Detailed schedule of fees - Other Fees Schedule	OtherFeesSchedule.pdf
Fees And Assessments: All other assessments. Detailed schedule of assessments - Other Assessments Schedule	OtherAssessmentsSchedule.pdf
Schedule T from Annual Statement	ScheduleT.pdf
Michigan Business Page from Annual Statement	MichiganBusinessPage.pdf
Copy of the state of incorporation tax form on which Michigan premiums were reported	StateIncorporationReturn.pdf
UBG member federal return - Pro forma*	MemberFedReturn_XXXXXXXXXX.pdf
Additional return or schedule information	Addendum.pdf
Amended federal return or IRS audit document*	Amended_XXXXXXXXXX.pdf
UBG member financial statements*	MemberFinancialStatement_XXXXXXX XX.pdf
Workers' Disability Supplemental Benefit (WDSB) Certificate	WDSB.pdf
If a taxpayer's business activity is protected under Public Law (PL) 86-272	PL86-272.pdf
4895 Loss Adjustment Schedule	4895_LossAdjSchedule.pdf
Insurance return supporting form and schedule information	InsuranceSupportingInformation.pdf
Financial return supporting form and schedule information	FinancialSupportingInformation.pdf

\* "XXXXXXXXXX" in filename equals the member's FEIN.

If the CIT return includes supporting documentation or attachments that are not on the approved list of attachments for e-file, the return can still be e-filed with the additional attachments. Follow software instructions for including additional attachments. The tax preparer/taxpayer should retain copies of all documentation or attachments in their files.

## Federal Forms

A copy of the federal return or schedule should be included in the State submission. The federal return or schedule information can be in "xml" or PDF format. Information from the following federal forms should be included when e-filing the MBT return.

A CIT filer that is part of a federal consolidated return but is not included on a CIT combined return (i.e., files CIT separately) should include a federal pro forma or schedule with the CIT e-filed return.

**Corporations:** U.S. Form 1120 (pages 1-5), 1120-F, Schedule D, Form 851, 4562, 4797. If filing as part of a consolidated federal return, attach a pro forma or consolidated schedule.

**Limited Liability Companies:** Federal forms listed above if LLC files as a C Corporation for federal return purposes.

**Federally Exempt Entities:** In certain circumstances, a federally tax exempt entity must file a CIT return. In those cases, attach U.S. Form 990-T (pages 1 through 4).

**Unitary Business Groups:** A member that does not file a separate federal return (e.g., a member that also is a member of a federal consolidated group) must prepare a pro forma federal return or equivalent schedule and use it as the basis for preparing its portion of the CIT return.

**\*Do not send copies of K-1s. Treasury will request them if necessary.**

### **Non-electronic Portion**

When the following forms are included in a filing, the CIT return can be e-filed, but the forms listed below must be mailed.

- *Application for Extension of Time to File Michigan Tax Returns* (Form 4)
- *CIT e-file Annual Return Payment Voucher – CIT-V* (Form 4901)

### **Signing an Electronic Return**

A return filed through the IRS MeF program is a composite of electronically transmitted data. As with any tax return submitted to Treasury on paper, an electronic tax return must be signed by an authorized tax return signer, the ERO (if applicable), and the paid tax preparer (if applicable).

The CIT Fed/State e-file signature process is as follows:

**Fed/State Returns:** Michigan will accept the federal signature method. Michigan does not require any additional signature documentation.

**State Standalone Returns:** State Standalone returns must be signed using the Form 4763.

Returns are signed by entering the taxpayer PIN in the software after reading the perjury statement displayed in the software. The taxpayer PIN will be selected by the taxpayer, or the taxpayer may authorize their tax preparer to select the taxpayer PIN.

Form 4763 will be printed and contain the taxpayer PIN. The tax preparer will **retain** Form 4763 in their records as part of the taxpayer's printed return.

CIT State Standalone e-filings submitted without a taxpayer PIN will be rejected by Treasury. Do **not** mail Form 4763 to Treasury and do **not** include Form 4763 as an attachment with the e-file return.

## APPLICATION AND ACCEPTANCE PROCESS

E-filing of Michigan CIT returns is available to all e-filers who have been accepted into the IRS Fed/State MeF program and who transmit returns to the IRS.

To participate, applicants must first apply to the IRS and be accepted. Individuals must register with IRS e-Services and create a new (or revised) IRS e-file application. Individuals can contact e-Help toll-free at 1-866-255-0654 for assistance with the IRS e-file application or if unable to register for e-Services.

Upon receipt of completed U.S. Form 8633, the IRS Service Center assigns an EFIN and, if applicable, an ETIN to the applicant.

**Failure to apply** will preclude participation in the program.

**Once accepted into the IRS e-file program, participation in Michigan's e-file program is automatic.** Treasury will use the EFIN assigned by the IRS. Michigan does not assign any additional identification numbers.

## TRANSMITTING THE CIT FED/STATE RETURN ELECTRONICALLY

The ERO, tax preparer, and/or electronic transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the IRS and Treasury for participation in the CIT and IRS MeF programs.

### **Where to Transmit Fed/State and State Standalone Returns**

Participants must confirm with their software developers that the software has been accepted for transmitting returns through the IRS Fed/State MeF program. Participants should also confirm that the Michigan e-file portion of the software program is operational before transmitting returns.

The IRS and Michigan electronically acknowledge receipt of all return submissions.

## CIT ACKNOWLEDGMENTS AND BUSINESS RULES (REJECTION CODES)

### **Acknowledgment of Michigan Electronic Returns**

The Michigan acknowledgment informs transmitters that the Michigan return data has been received. The Michigan acknowledgment is separate from the federal acknowledgment.

**Do not assume that an acknowledgment from the IRS is a guarantee of receipt by Michigan.**

Treasury will generate an acknowledgment for all returns received. The acknowledgment for the State return will be available to the transmitter **within three business days** of successful transmission to the IRS. Transmitters who transmit for EROs and tax preparers must notify taxpayers of the Michigan acknowledgment at the time of receipt.

Treasury will perform certain checks on the return during the acceptance process. **All returns, whether e-filed or paper-filed, are subject to Michigan audit, and can be delayed regardless of the acknowledgment code given.**

**Acceptance Status:**

**Accepted** - Electronic return was **accepted** and will be reviewed and processed.

**Rejected** - Electronic return was **rejected**. Rejections other than duplicates can be corrected and re-transmitted.

The **CIT e-file Business Rules (rejection codes) document** is posted on the Michigan Business Tax Electronic Filing Programs Web page under Other Helpful Information.

**RESPONSIBILITIES OF TRANSMITTERS AND EROS**

Electronic filers, transmitters, and EROs must abide by the terms set forth in the Michigan and IRS guidelines; and must maintain a high degree of integrity, compliance, and accuracy to continue to participate in the CIT and IRS MeF programs.

**ERO or Tax Preparer**

An ERO is the person or firm who constructs the return information for the taxpayer for the purpose of electronically filing a tax return. Michigan requires that participants first be accepted into the IRS MeF program to participate in the State program.

Preparers have been entrusted with the task of filing a client's tax return and must assume the responsibility of ensuring the return arrives at Treasury. In the event that the e-filed State return fails to arrive or is rejected and cannot be retransmitted, tax preparers must notify their clients to file a paper return.

## **Transmitter**

A transmitter is the business or individual who electronically sends the file of return data to Treasury. In most cases, the software developer will be the transmitter.

The date the electronic return is posted and acknowledged by Treasury constitutes the receipt date of the return. Any return **not** acknowledged by Treasury as “accepted” is considered not filed.

## **Program Compliance**

All electronic filers must comply with the IRS requirements and specifications, and State requirements as set forth in Michigan *Publications 4674* and *4672*.

If, after acceptance, a transmitter/software developer has production problems, Treasury reserves the right to suspend that transmitter/software developer until the problems are resolved to Treasury’s satisfaction.

## **Safeguarding the E-file Program From Abuse and Fraud**

All authorized e-file providers must be diligent in recognizing and preventing fraud and abuse in the e-file program. The IRS, Michigan, and program participants do not benefit when fraud or allegations of abuse tarnish the integrity and reputation of the program. Providers with problems involving fraud and abuse may be suspended or expelled from participation in the State’s e-file program, be assessed civil and preparer penalties, or be subject to legal action. Refer to IRS *Publication 4557 Safeguarding Taxpayer Data, A Guide for Your Business*, and *Publication 4600 Safeguarding Taxpayer Information*.

## **Changes on the Return**

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted, or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended return must be filed.