

2008 MICHIGAN Business Tax Declaration for e-file

Issued under authority of Public Act 36 of 2007.

Return is for calendar year 2008 or for tax year beginning:		MM-DD-YYYY	and ending:		MM-DD-YYYY
Name			Federal Employer Identification Number (FEIN)		
Doing Business As (DBA)			Country Code		
Street Address		City or Town	State	ZIP Code	

PART 1: TAX RETURN INFORMATION (Whole Dollars Only)

A. Form 4567, Michigan Business Tax Annual Return

1. Gross receipts from line 11.....	1.		00
2. Total tax liability from line 38.....	2.		00
3. Tax due from line 45.....	3.		00
4. Refund from line 51.....	4.		00

B. Form 4583, Michigan Business Tax Simplified Return

5. Gross receipts from line 9.....	5.		00
6. Tax due from line 28.....	6.		00
7. Refund from line 34.....	7.		00

C. Form 4588, Insurance Company Annual Return for Michigan Business and Retaliatory Taxes

8. Gross direct premiums written in Michigan from line 5.....	8.		00
9. Disability insurance premiums written in Michigan from line 12.....	9.		00
10. Total Michigan Business Tax from line 27.....	10.		00
11. Tax due from line 51.....	11.		00
12. Refund from line 57.....	12.		00

D. Form 4590, Michigan Business Tax Annual Return for Financial Institutions

13. Net capital for current taxable year from line 21.....	13.		00
14. Total tax liability from line 29.....	14.		00
15. Tax due from line 36.....	15.		00
16. Refund from line 42.....	16.		00

E. Form 4594, Michigan Farmland Preservation Tax Credit

17. Average gross receipts from line 17.....	17.		00
18. Taxes that cannot be claimed for credit from line 28.....	18.		00
19. Farmland preservation tax credit from line 29.....	19.		00
20. Amount of credit to be refunded from line 31.....	20.		00

PART 2: DECLARATION OF OFFICER OR PARTNER

I declare, under penalty of perjury, that I am an officer or partner of the above company and that the information I have provided my electronic return originator (ERO), transmitter and/or intermediate service provider (ISP) and the Tax Return Information in Part 1 agree with the amounts on the corresponding lines of the taxpayer's 2008 Michigan Business Tax (MBT) return. To the best of my knowledge, the return is true, correct and complete. I consent to my ERO, transmitter and/or ISP sending this return, this declaration and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the Michigan Department of Treasury. I also consent to the Michigan Department of Treasury sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether the return is accepted or rejected.

Signature of Officer or Partner	Date	Title
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Continue on page 2.

PART 3: DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND/OR PAID PREPARER		
<i>I declare, under penalty of perjury that I have reviewed the above taxpayer's return, accompanying schedules and statements and that the entries on this form are complete and correct to the best of my knowledge, either as the ERO, ISP or Paid Preparer. If I am only an ISP, I understand that I am not responsible for reviewing the taxpayer's return. I declare, however, that this form accurately reflects the data on the return. I have obtained the taxpayer's signature on this form before transmitting this return to the IRS and subsequently by the IRS to the Michigan Department of Treasury. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the Michigan Department of Treasury. I have followed all other requirements described in Publication 3112, IRS e-file Application and Participation, Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, and any requirements specified by Michigan Department of Treasury. I will attach a copy of this form to the e-filed MBT return.</i>		
ERO's Signature	Date Signed	ERO is (check all that apply): <input type="checkbox"/> Paid Preparer <input type="checkbox"/> Self-Employed
Firm's Name (or yours if self-employed) and Address		FEIN or PTIN
<i>If I am also the Paid Preparer, I declare, under penalty of perjury that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge, they are true, correct and complete. This declaration is based on all information of which I have knowledge.</i>		
Preparer's Signature	Date Signed	Preparer is: <input type="checkbox"/> Self-Employed
Preparer's Name and Address		FEIN or PTIN
Complete this form only if you are e-filing a State Stand Alone MBT return. See below for more information.		

Instructions for Form MI-8453-MBT Michigan Business Tax Declaration for e-file

If you e-file a Federal/State MBT return, Michigan will accept the federal signature (scanned form 8453 option or Practitioner PIN option). If you are not able to e-file your federal and State returns at the same time, you can e-file your Michigan return separately (State Stand Alone). If you choose to e-file a State Stand Alone MBT return, the paper MI-8453-MBT form must be used to sign your return and must be attached to the e-file return submission.

You must complete your MBT return or credit (Form 4567, 4583, 4588, 4590 or 4594) before completing Form MI-8453-MBT. The MI-8453-MBT must be completed before officers or partners, electronic return originators (EROs) and preparers sign it.

Returns Not Accepted

If the federal and Michigan returns were e-filed together and the federal return is rejected, the accompanying Michigan return will also be rejected. If the error is one that can be corrected, both return records may be retransmitted to the IRS. If the federal and Michigan returns were e-filed together and the Michigan return is rejected, the error can be corrected and e-filed again as a State Stand Alone return. If a State Stand Alone return is rejected and the error is one that can be corrected, the return can be retransmitted. There is no limit on how many times the State Stand Alone return can be corrected and retransmitted. If the software does not support State Stand Alone e-file, a paper return with the accompanying attachments should be filed.

Submitting the MI-8453-MBT

The completed MI-8453-MBT must be submitted as an attachment to your MBT e-file return submission. Follow your software package instructions for submitting attachments with an e-filed return.

PART 2: Declaration of Officer or Partner

If the ERO makes changes to the electronic return after Form MI-8453-MBT has been signed by the officer or partner, whether it was before the return was transmitted or if the return was rejected after transmission, the ERO must have the officer or partner sign a corrected MI-8453-MBT, if the refund or tax due amount differs from the amount on the electronic return by more than \$25.

EROs and preparers are prohibited from obtaining taxpayer signatures on blank or incomplete MI-8453-MBT forms.

PART 3: Declaration of ERO and Paid Preparer

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

Additional Information

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