

2008 MICHIGAN Individual Income Tax Declaration for e-file MI-8453

IRS Declaration Control Number (DCN)

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1. Filer's First Name	M.I.	Last Name	▶ 2. Filer's Social Security Number
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number
Home Address (No., Street, P.O. Box or Rural Route)			
City or Town		State	ZIP Code

PART 1: TAX RETURN INFORMATION (Whole Dollars Only)

3. Total federal adjusted gross income (Form MI-1040, line 10)	3.	00
4. Total Michigan income tax (Form MI-1040, line 20).....	4.	00
5. Michigan tax withheld (Form MI-1040, line 32).....	5.	00
6. Tax due (Form MI-1040, line 35)	6.	00
7. Refund (Form MI-1040, line 38)	7.	00
8. Homestead Property Tax Credit (Form MI-1040CR, line 34; or Form MI-1040CR-2, line 30).....	8.	00
9. Home Heating Credit (Form MI-1040CR-7, line 41).....	9.	00

PART 2: DECLARATION OF TAXPAYER

I declare, under penalties of perjury, that the information I have given my electronic return originator (ERO), transmitter and/or intermediate service provider (ISP) and the Tax Return Information in Part I agree with the amounts on the corresponding lines of my 2008 Michigan Tax Return. To the best of my knowledge, my return is true, correct and complete. I consent to my ERO, transmitter and/or ISP sending this return, 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 acknowledgement of receipt of transmission and an indication of whether or not the return is accepted or rejected.

Filer's Signature	Date	Spouse's Signature	Date
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PART 3: DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER

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 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2008), Publication 3112, IRS e-file Application and Participation, and any requirements specified by the Michigan Department of Treasury.

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.

ERO's Signature	Date Signed	ERO is (check all that apply): <input type="checkbox"/> Preparer <input type="checkbox"/> Self-Employed
Firm's Name (or yours if self-employed) and Address		FEIN or PTIN

I declare under penalty of perjury that I have examined this taxpayer's return and accompanying schedules and statements and, to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge.

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-Only Michigan return and you are not using the Electronic Signature Alternative (ESA). See instructions for more information.

STATE OF MICHIGAN

Instructions for Form MI-8453 Michigan Individual Income Tax Declaration for e-file

If you e-file your federal and Michigan returns, Michigan will accept the federal signature (8453 or PIN). If you are not able to e-file your federal and Michigan returns at the same time, you can e-file your Michigan return separately (State-Only e-file). If you choose to State-Only e-file the Electronic Signature Alternative (ESA) or paper MI-8453 must be used to sign your return. If you use the ESA to sign your return, you **do not need** to complete Form MI-8453. See the mailing instructions at the bottom of this page.

You must complete your *Michigan Individual Income Tax Return* (Form MI-1040) before completing Form MI-8453. The MI-8453 must be completed before the taxpayer, electronic return originator (ERO) or preparer signs it.

Declaration Control Number (DCN)

The DCN is a 14-digit number assigned by the ERO to each taxpayer's return. **The DCN for the Michigan return 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	-	9
Always 00		EFIN 6 digits		Document Locator No. 5 digits		Process Year

When you receive the acknowledgment 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. See your software instructions for more information.

Filing

Tax due returns. Payment should be made no later than April 15, 2009. The *Individual Income Tax e-file Payment Voucher* (Form MI-1040-V) should only be used for e-file returns with a balance due. Do not use Form MI-1040-V to make any other payments to the State of Michigan. Do not attach a copy of your return to the MI-1040-V.

Returns Not Accepted

If the federal and Michigan returns are 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-Only return. If a State-Only 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-Only return can be corrected and retransmitted. If the software does not support State-Only e-file, a paper return with the accompanying attachments should be filed. If the original electronic return included Direct Deposit information, this information must be entered on page one of Form MI-1040 or, for home heating credit claims, the *Direct Deposit of Refund* (Form 3174) must be included with the *Home Heating Credit Claim* (Form MI-1040CR-7) to be honored as part of the paper

filed return. If your software does not include this form, it is available at: www.michigan.gov/taxes. If the MI-1040CR-7 is received without Form 3174 and you are eligible to receive a check, a refund will be sent to the address shown 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.

EROs 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 and all other information for the taxpayer's records.

Mailing Instructions

Preparers transmitting State-Only filings that do not use the Electronic Signature Alternative must complete Form MI-8453. Treasury recommends the preparer retain a copy of the MI-8453 for six years. The MI-8453 should not be mailed to Treasury.

Volunteer Groups. If taxpayers complete form MI-8453, it should be mailed to Treasury. Treasury recommends collecting all of the MI-8453 forms at the end of the filing season and sending them to Treasury at the address included in the instructions for the form. Volunteer preparers may also provide taxpayers with their MI-8453 and instruct them to mail it to Treasury. If located in a permanent facility, volunteer preparers may retain form MI-8453 on file the same as a paid preparer.

Online, State-Only filings that do not use the Electronic Signature Alternative must complete Form MI-8453. Form MI-8453 must be mailed to the address below within three (3) business days after receiving an acknowledgment from Michigan that the e-file return has been accepted.

Alternative Filing Office
Michigan Department of Treasury
P.O. Box 30679
Lansing, MI 48909-8179