

**MICHIGAN DEPARTMENT OF TREASURY  
SUBSTITUTE FORMS  
MISCELLANEOUS FORMS PROCESS**

Definition of a miscellaneous form is any form **without** a Doc ID code or a scan line.

Only one testing sample is necessary for submission. The developer ID **must** appear in the lower-left corner (in a minimum of ten point font) on **each** page of every form produced by that developer's software.

Developers must submit forms for review and receive official approval from FDS only before releasing software to their customers. Developers can mail or overnight forms to FDS. Forms directed to other areas may delay review and approval. Forms can also be submitted electronically by e-mail.

**Electronic Submissions**

All electronic submissions should be sent by e-mail to *TreasForms@michigan.gov* with a cover letter attached. The cover letter should list the enclosed forms. If submitting more than one form, all pages of each form should be submitted together.

Electronic form submissions should be sent to:

e-mail: *TreasForms@michigan.gov*

Feedback turnaround time for **paper** form submissions is between five to ten business days after receipt of forms.

Form submissions by **overnight courier** (e.g., Fed Ex, UPS, etc.) should be sent to:

Michigan Department of Treasury  
Form and Document Services  
7285 Parsons Drive  
Dimondale, MI 48821

Form submissions by **US Mail** should be sent to:

Michigan Department of Treasury  
Forms and Document Services  
P.O. Box 30791  
Lansing, MI 48909-8291

Questions or requests for additional information should be directed to:

e-mail: *TreasForms@michigan.gov*  
(517) 335-1179

All developers must complete *Michigan Software Developer Letter of Intent for Substitute Forms, and Electronic Filing*, (Form 4430) each year. Form 4430 is available on Forms Secure Web site. Once received, FDS will assign new developers a software developer identification number (developer ID). If appropriate, FDS will also grant a username and password login for the Web site.

**Abbreviations:** Always spell out words whenever possible. Use abbreviations **only** to allow space on a line. When necessary, use only standard abbreviations provided by NACTP.

**Attached Lists:** Do not print “See Statement” or any similar text on forms where an explanation is not requested. Additional explanation statement sheets should be attached to the last page of the form.

**Boxes:** Boxes cannot be replaced with lines.

**Data Entry Symbols:** Treasury uses a blackened right-facing arrow to indicate data entry pickup lines. This symbol **must be** reproduced on all substitute forms. If this symbol is not available, a blackened circle (bullet) may be substituted. Treasury will not approve any form until correct data entry symbols are demonstrated.

**Design:** Each substitute form must follow the design of the official form as to font style and size, arrangement and format, form number, item captions, line numbers, line references, dot leaders, and sequence.

**Fields:** The size and length of fields must match the design of the official form, including spacing between the boxes/lines.

**Ink Color:** Black ink color should be used.

**Legibility:** All forms must be legible. Treasury reserves the right to reject forms with poor legibility.

**Line Weight:** Line weight must be a minimum of one point, **including** check boxes.

**Multiple-Page Forms:** When printing multiple-page forms, print the entire form with all its parts and pages. Assemble the forms in the correct order. **Do not submit worksheets for testing.**

**Negative Entries:** Use a negative sign “-0” to report negative dollar amounts.

**Paper and Printing:** The paper must be equal to or better quality than that used for the official form. Use 20# to 24# white paper (lighter weight papers jam processing equipment). The printer default scaling option should be set to 100 percent or none.

**Size:** Substitute forms must be the same size as the official form.

Approvals are granted for one tax year only (i.e., approval of the 151 POWER OF ATTORNEY does not imply approval of the 2012 return). This applies whether or not there have been changes to the form.