

OVERVIEW

This overview establishes guidelines and defines requirements for submitting and obtaining approvals for substitute tax forms through Michigan Department of Treasury (Treasury), Forms, Documentation and E-file Services (FDES).

Software Developers that develop any substitute returns must get approval from FDES before releasing returns to their customers. Software Developers must also receive approval from both Substitute Forms and the E-file testing processes before releasing software.

Forms cannot be submitted for testing until they are in the “final draft” status. This typically occurs in **September** or **October**.

IMPORTANT: Users of developer’s software must have the ability to print a copy of their return for their records. Any form provided in a software package must be submitted to Treasury for approval to ensure the printed form matches the original. Data-filled copies, including Treasury PDF forms used in software, must also be submitted for approval in case software users are prevented from e-filing.

SUBMISSION GUIDELINES

Draft and final draft forms are generally published in late September through early December as they become available. Developers may submit **final draft** forms for approval with the understanding that legislation may require changes to programs and forms. If there are changes to a final draft, developers will be notified and may need to resubmit for approval.

A substitute form filed with Treasury that **has not** been approved or cannot be processed through Treasury’s mainstream processing systems can delay a refund by up to six weeks. This does not, however, delay the posting of payments arriving with a return.

Approval for Substitute Forms

Approvals are granted for one year only. Michigan requires a letter of intent form annually before testing can begin. All developers must complete and submit a *Michigan Letter of Intent to Participate in E-file and Substitute Forms Programs (Form 4430)* each year to obtain a password to access the secure Web site.

When reviewing forms for approval, the following **must** be verified:

- Form can be processed through Treasury's mainstream processing system.
- Form layout and data placement (includes line reference changes from year to year)
- Form revised date and correct year listed
- Form has the correct DOC ID code on all pages.

FDES tests three different types of forms:

Imaged Forms

Imaged forms are defined as any forms that have a DOC ID number.

+ 0000 2014 49 01 27 9

See "*Document Identification Code Specifications*" on the secure Web site for additional information.

- Imaged forms:
 - Corporate Income Tax (CIT)
 - Flow-Through Withholding (FTW)
 - Individual Income Tax (IIT)
 - Michigan Business Tax (MBT)
 - Sales, Use and Withholding (SUW) Tax
- Imaged vouchers:
 - 4917 (FTW)
 - 5094 (SUW)

When submitting form samples for testing, submit forms in groups in numeric order and separated by tax. Sending forms electronically ensures a faster turn-around time for feedback. See "*How to Submit Imaged Forms*" for the tax you support for more detailed submission information.

Forms will be **immediately** rejected if the DOC ID code is:

- Entered incorrectly (including incorrect page number code)
- Placed in an incorrect location
- In an incorrect font
- Not listed on every page of the form.

Formal communication of *approval* or *rejection* will be sent after each submission. Quicker test results can be obtained by submitting multiple forms per submission. Be sure to separate your submission by tax type and put in form number order.

Software Developers should submit testing for each software product they support. Contact **FDES** for more information.

Scan Line Vouchers

Scan line vouchers consist of many variables depending on the voucher.

20130984 15 2013 000000000 849090909 5

See “*Scan Line Specifications*” on the secure Web site for more information.

- Scan line vouchers (covers all tax types).
 - Form 4
 - 4576 (MBT-V)
 - 4901 (CIT-V)
 - 4913 (CIT-Q)
 - MI-1040-ES
 - MI-1041-ES
 - MI-1040-V

Miscellaneous Forms

Miscellaneous forms are any forms that do not have a Doc ID number or scan line. (See Web site for more information.)

Submit one blank copy. Be sure the Software Developer number is inserted on the bottom left corner of each form and on all pages.