

MICHIGAN SUBSTITUTE FORMS-SOFTWARE DEVELOPER

2016 Submission Guidelines

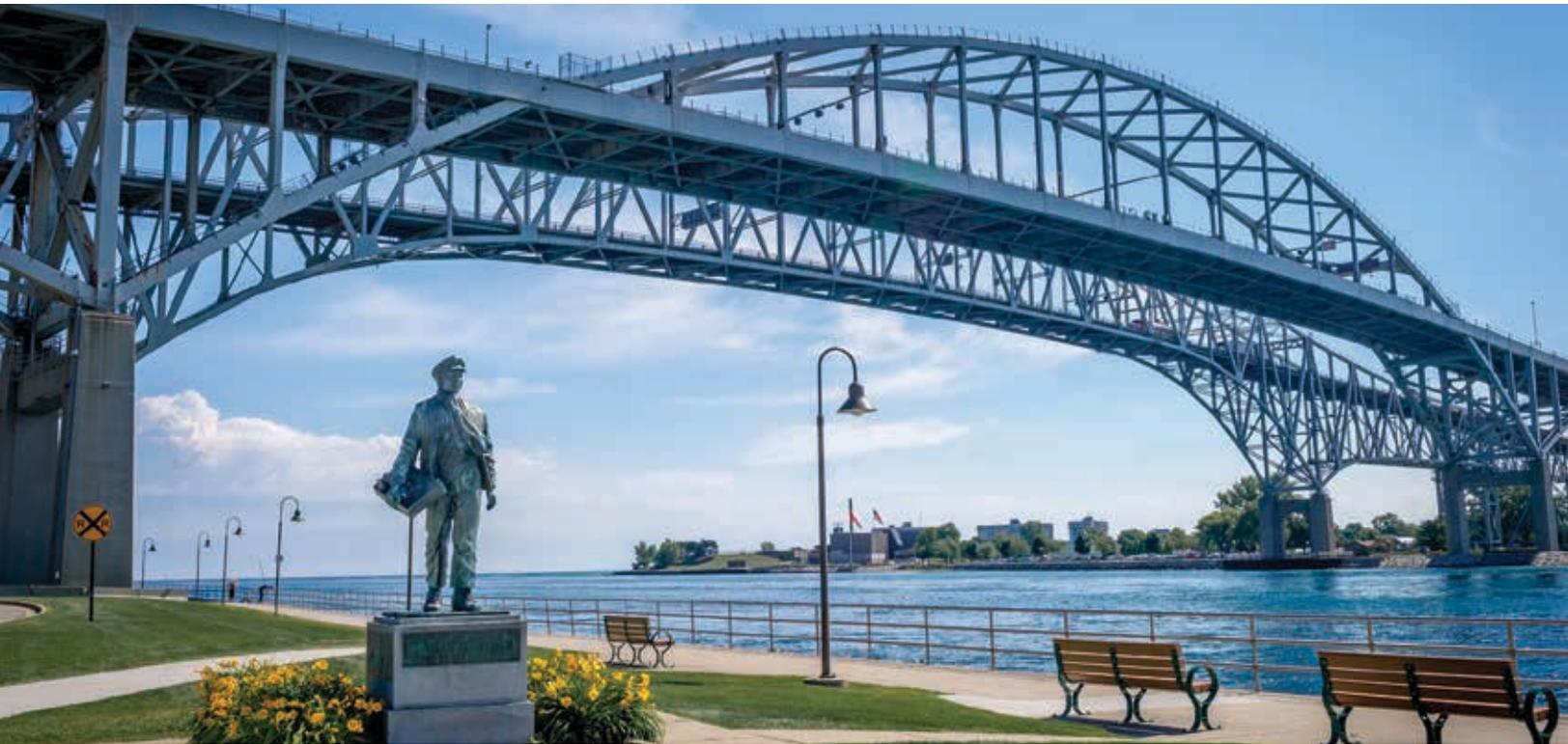


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OVERVIEW

This Substitute Forms Manual outlines the procedures for submitting substitute forms for approval, guidelines and requirements for acceptable reproduced copies of Michigan tax returns, and supporting schedules for filing.

Software Developers (SD) must obtain approval from Forms, Documentation and E-file Services (FDES) before releasing software to their customers. Reproductions must receive approval from **both** the Substitute Forms and the E-file testing processes. Substitute Forms and E-file testing can be performed simultaneously and should be submitted for testing through the same FDES mailbox: *MIFormsE-file@michigan.gov*.

It is recommended to submit forms electronically as paper submissions take longer to process. **Vouchers must be sent overnight and must be cut to size before submitting.**

Michigan Department of Treasury (Treasury) reserves the right to require the resubmission of any form(s) that does not meet these requirements. Copies or faxes will not be accepted. If submitting multiple forms for approval in the same packet, separate submission by **tax type**. **See Submission Sample.**

Any software developer previously granted approval from FDES to produce substitute tax forms must resubmit tax forms **annually** for approval. Developers **must** submit a *Letter of Intent to Participate in E-file and Substitute Forms Programs* (Form 4430) annually to participate in the testing process.

Users of developer's software must have the ability to print a copy of their return for their records.

Examples of Developers or Tax Preparers Who Should Verify Approval Before Use of Michigan Forms Are:

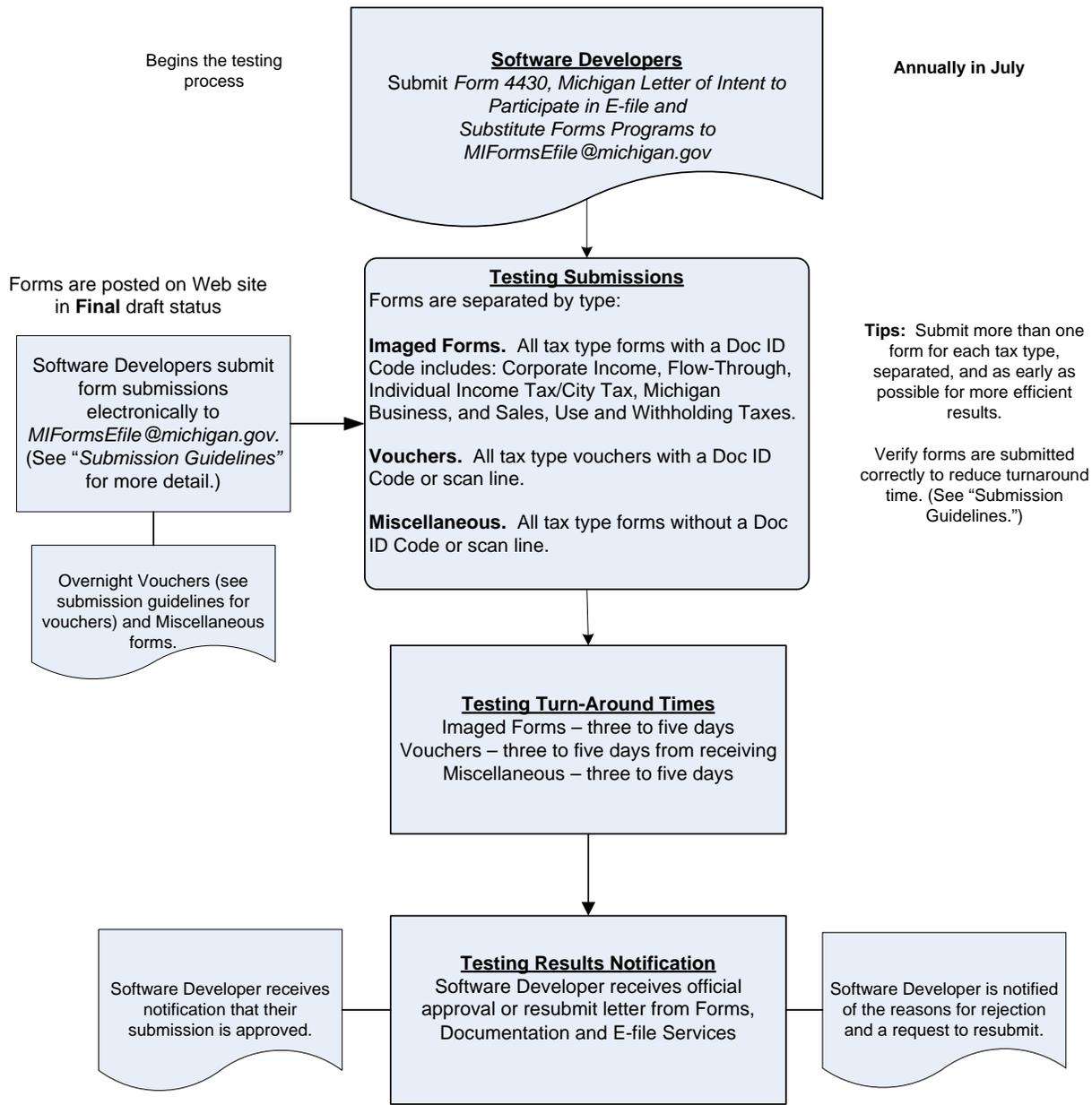
- Tax practitioners who purchase software that produces substitute tax forms
- Tax practitioners who use batch processing service bureaus that produce substitute tax forms
- Tax practitioners who support two or more software programs must receive approval for both supported software programs
- Tax practitioners who purchase substitute tax forms from commercial printers or business forms companies, and
- Software providers who sell the products to software developers who design substitute tax forms.

Draft and Final Draft forms are posted on the Substitute Forms Secure Web site in advance of the public release. This area is intended for use by software companies that produce Michigan forms. FDES suggests checking the Web site regularly for updated forms. Final forms are posted to Treasury's public site beginning in December and January.

Definitions

Data Fields	Data entered by taxpayer or tax preparer.
Doc ID Code	Series of numbers on the bottom of all imaged forms that consist of developer number, tax year, form number, page number, state code, and check digit.
Form 4430	Letter of Intent to Participate in E-file and Substitute Forms Programs.
Imaged Forms	Forms with a Doc ID Code.
Scan Line	Series of numbers at the bottom of vouchers used for processing quarterly and annual payments.
Software Developer	A software company, preparer, or payroll provider that develops computer generated forms.
Substitute Form	A form that is a computer generated tax form produced by a software developer or payroll provider for use in lieu of Michigan's official form.
Tax Type	City Income Tax, City Corporate Tax, Corporate Income Tax, Flow-Through Withholding, Individual Income Tax, Michigan Business Tax, and Sales, Use and Withholding Tax.
Vouchers	Payment voucher with a Doc ID or Scanline at the bottom.

**Software Developers
Substitute Forms Approval Process
Forms, Documentation and E-file Services
Michigan Department of Treasury**



SECTION 1

SUBMISSION GUIDELINES

All form testing begins annually on October 1 and ends March 31.

FDES will post “draft” forms on the software developers secure Web site so developers will be able to select which forms they plan to support. Developers will then indicate their selections on Form 4430 (Letter of Intent).

“**Final draft**” forms are generally published in late September through early December as they become available. Forms cannot be submitted for testing until they are in **final draft** status. Developers may submit final draft forms for approval with the understanding that the legislature may require changes to programs and forms. Developers will be notified if there are changes to a final draft. Depending on the change, developers may need to resubmit the form for approval or a courtesy copy will be requested noting the change.

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.

FDES communicates all form changes through the National Association of Computerized Tax Processors (NACTP) listserv and the substitute forms Web site.

Contact Information

Send inquiries, Form 4430, form sample submissions, and questions for substitute forms to MIFormsEfile@michigan.gov.

For questions on substitute forms test submissions, call:
517-636-6824

For questions on substitute form voucher testing, call:
517-636-6820.

Approval for Substitute Forms

Approvals are granted for **one year only**.

New developers will be assigned a developer ID. This ID **must appear** in the lower-left corner (first four numbers of DOC ID Code) on each page of every form produced by the developer’s software for imaged forms.

See “*Document Identification Code Specifications*” under each Tax Type for more information and submission standards for all taxes.

Worksheets and instructions are not tested. **Do not** send sample attachments, worksheets, or additional calculations sheets.

If unacceptable substitute forms are used, Treasury may contact the taxpayer directly advising them that their return was not filed properly. Treasury will also contact the preparer of the unacceptable substitute form and direct them to stop filing this form **immediately**. If the form **was not** approved by FDES, the form(s) should be removed from the developer's software and submitted for approval before taxpayers are able to use their software again and could result in tax preparer's customers being unable to e-file.

If the form was approved by FDES, the approved version should be the version uploaded to the developer's software. If a form contains errors, software developers must:

- Remove the form from their software
- Fix the error
- Retest, if applicable
- Notify FDES when the issue is resolved
- Communicate with customers of the issue and the fix.

FDES may request a courtesy copy be submitted to verify the fix has been made.

Tax Types

The available Tax Types are:

- City of Detroit Corporate Income Tax
- City of Detroit Income Tax
- Corporate Income Tax (CIT)
- Flow-Through Withholding (FTW)
- Individual Income Tax (IIT)
- Michigan Business Tax (MBT)
- Sales, Use and Withholding Taxes (SUW)

IMAGED FORMS

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

+1111 2016 05 01 27 1

See "*Document Identification Code Specifications*" on the secure substitute forms Web site for additional information. The ID should appear on every page of every test form submitted. The ID must be correct before any form can be approved.

When form samples are submitted, these forms should be submitted by tax, in numeric order (see Form 4430 for order) and in separate PDFs.

Electronic submissions ensure a faster turn-around time for feedback. (See *“How to Submit Imaged Forms”* for the tax type you support for more detailed submission information.) Test results can be obtained more quickly by submitting multiple forms per submission.

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
- Electronic voucher submitted uncut to size.

Software Developers should submit tests for each software product they support.

Submission Format

All electronic submissions should be sent to *MIFormsEfile@michigan.gov* with a cover letter attached. The cover letter should include:

- A list of enclosed forms
- Company/Software name
- Contact Name
- Tax Type
- Software Developer code.

Submissions should consist of:

1. One Blank sample
2. One Full filled (all 9s in numeric fields and all “Xs” in alpha fields)
3. One Variety of data fields filled in.

[Click here for submission example](#)

Treasury’s requirements as stated must be met for all preparation, submission, and approval of imaged forms. FDES reserves the right to require the resubmission of any form that does not meet requirements.

Before submitting forms for approval, verify the following:

- Punctuation in number fields such as commas, periods, and cents are not added
- Field labels are identified in all field boxes.
- Doc ID codes or any field boxes, such as Social Security number (SSN), must be displayed on all samples submitted and not masked.
- Company Web site is not displayed.
- Field lengths must be the same amount of space as published on Treasury’s tax form samples.

Formatting Guidelines

Abbreviations	Always spell out words.
Boxes (fields)	Boxes (fields) cannot be replaced with lines. Developers must complete the full four lines to complete the box (field).
Check Boxes	It is preferred that check boxes be a minimum of 1/10 inch wide x 1/6 inch high, based on NACTP standards. In all cases, boxes should be uniform in size throughout each form and they cannot touch the line above or below.
Cents	Cent boxes and must be entered.
Date Account Numbers Phone Numbers Social Security Numbers	Use a dash (-) to separate the series of numbers. <i>Do not use parenthesis.</i>
Decimals	Include decimals in percentage fields. Data entered should be four spaces pass the decimal.
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. <i>The form year on the second and following pages should always be listed at the top left-corner.</i>
Fields	The size and length of fields must match the design of Treasury’s official form, including spacing between the boxes/lines. <i>Vertical and horizontal lines should be consistent with Treasury’s official form.</i>
Ink Color	Black ink should be used.
Legibility	All forms must be legible. Treasury reserves the right to reject forms with poor legibility. Always spell out words unless otherwise noted.
Line Weight	Line weight must be a minimum of one point, including check boxes.
Logos	<i>Do not</i> reproduce logos on any Michigan tax forms.
Margins	All margins should be half-inch. If the software program prints extraneous taxpayer information, place in the upper-left corner below the form number and title. <i>Do not</i> print variable data in the top or bottom margins of the form.
Multiple-Page Forms	When organizing multiple-page forms, include the entire form with all its pages. Assemble the forms in the correct page number order with all three samples together. More than one form sample group can be combined into one PDF.
Negative Entries	Use a negative sign “-1” to report negative dollar amounts. <i>Be sure the negative symbol does not touch left line of the field.</i>
Numeric Fields	Right justify all numeric fields.

Size	Substitute forms must be the same size as Treasury's official form.
[For Individual Income Tax Only] Taxpayer Identification Area	Fields in this area generally include First Name, Middle Initial, Last Name, Address, and SSN. Exclude the field descriptions and line numbers inside the boxes for the following fields: Taxpayer Name(s), Address, and SSN. <i>This only applies to the top first page of each form.</i>
Variable Data Font	The preferred fonts/sizes are Arial, Helvetica, or Courier 12, but must not be smaller than 12 point in size. Characters must not touch each other and must not touch vertical or horizontal lines. Alphabetical characters must be in upper case (CAPS). <i>For internal tables (business forms) font may be reduced to 11 point and no lower than 10 point for fit.</i>
Zero Entries	If a line does not apply to a taxpayer, the line should be left blank; however, an entry must be made on all total lines. If the amount to be reported on a particular total line is zero, enter "0." <i>For blank form submissions, if the Treasury official form does not have cents included, do include.</i>

SECTION 2
MICHIGAN DEPARTMENT OF TREASURY SUBSTITUTE FORMS PROCESS
FOR

City of Detroit Corporate Income Tax,
City of Detroit Income Tax,
Corporate Income Tax (CIT),
Flow-Through Withholding (FTW),
Individual Income Tax (IIT),
Michigan Business Tax (MBT), and
Sales, Use and Withholding Tax (SUW)
(9/2016)



Beginning with Tax Year 2016, FDES will begin the testing process for City of Detroit Corporate Tax forms. A list of these forms/vouchers are published on the Substitute Forms Secure Web site

DEVELOPER IDENTIFICATION CODE

Each software developer is assigned a developer ID. The developer ID must appear in the lower-left corner in a **12 point Courier** font on each page of every form produced by the developer's software. Imaged forms require a Doc ID. The first four-digits of this code is the developer ID.

VOUCHER SUBMISSIONS

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

Michigan Department of Treasury
Forms, Documentation and E-file Services
7285 Parsons Drive
Dimondale, MI 48821

Treasury will not review forms submitted for approval via fax.

DOCUMENT IDENTIFICATION CODE SPECIFICATIONS

2016 Individual Income Tax

GENERAL

A **Document Identification Code** (Doc ID Code) must be printed on all pages of the *Imaged* tax forms (see next page). See “Location” below for correct placement on each form.

Form Name	P1	Software Developer Code				P6	Tax Year				P11	Form Number		P14	Page Number		P17	State Code		P21	Check Digit P22
		P2	P3	P4	P5		P7	P8	P9	P10		P12	P13		P15	P16		P18	P20		
MI-1040CR	+	5	5	5	5		2	0	1	6		2	5		0	1		2	7		5
MI-1040CR	+	5	5	5	5		2	0	1	6		2	5		0	2		2	7		3

DOC ID Example

+5555 2016 25 01 27 5

+5555 2016 25 02 27 3

- Position 1:** **Target Mark.** The Doc ID Code (Positions 1-21) is preceded by a target mark, which is a "+" (plus sign) at **16 pt.** bold.
- Position 2-5:** **Software Developer Code.** Michigan Department of Treasury, Forms, Documentation and E-file Services (FDES) assigns a code number to each developer to be used from year-to-year. This number could consist of their 4-digit NACTP-assigned number. If the code number is less than 4 digits, add a zero to the front of the code number to equal 4 digits.
- Position 6:** *Blank space*
- Position 7-10:** **Tax Year.** 4-digit tax year to which the form applies
- Position 11:** *Blank space*
- Position 12-13:** **Form Number.** 2-digit form number (included on each Michigan form in the Doc ID Code).
- Position 14:** *Blank space*
- Position 15-16:** **Page Number.** 2-digit page number. Add zeros to the front of single-digit numbers to equal two characters (e.g., page 1 = 01). Maintain page number order for each **5** samples submitted.
- Position 17:** *Blank space*
- Position 18-19:** **State Code.** Enter “27.”
- Position 20:** *Blank space*
- Position 21:** **Check Digit.** Add the value of the odd digits and twice the value of the even digits (ignore spaces), subtract the second digit of the sum from 10 and the result will equal the Check Digit. If the check digit is **10**, use **0** as the check digit.

CITY INCOME TAX

(Detroit)
2016

City Income Tax forms differ in that:

- The form code in the Doc ID Code is a **three-digit code** which differs from the current two-digit code on **imaged** forms.

GENERAL

A **Document Identification Code** (Doc ID Code) must be printed on all pages of the *Imaged* tax forms (see next page). See "Location" below for correct placement on each form.

CITY OF DETROIT	PAGE#	Target Mark	Software Developer Code				Space	Tax Year				Space	Form Number			Space	Page Number		Space	State Code		Space	Check Digit
			o	e	o	e		o	e	o	e		o	e	o		e	o		e	o		16
Form Name																							
5118 Resident Return	1		3	3	3	3		2	0	1	6		1	0	1		0	1		2	7		3
5118 Resident Return	2		3	3	3	3		2	0	1	6		1	0	1		0	2		2	7		2

DOC ID Example

+3333 2016 101 01 27 3

+3333 2016 101 02 27 2

Target Mark. The Doc ID Code (Positions 1-21) is preceded by a target mark, which is a "+" (plus sign) at **16 pt.** bold.

Position 1-4:

Software Developer Code. Michigan Department of Treasury, Forms, Documentation and E-file Services (FDES) assigns a code number to each developer to be used from year-to-year. This number could consist of their 4-digit NACTP-assigned number. This could be a three-digit code number, enter a zero in the front of the code number to equal 4 digits.

Blank space

Position 5-9:

Tax Year. 4-digit tax year to which the form applies

Blank space

Position 9-11:

Form Number. 3-digit form number (included on each Michigan form in the Doc ID Code).

Blank space

Position 12-13:

Page Number. 2-digit page number. Add zeros to the front of single-digit numbers to equal two characters (e.g., page 1 = 01). Maintain page number order for each 3 samples submitted.

Blank space

Position 14-15:

State Code. Enter "27."

Blank space

Position 16:

Check Digit. Add the value of the odd digits and twice the value of the even digits (ignore spaces), subtract the second digit of the sum from 10 and the result will equal the Check Digit. If the check digit is **10**, use **0** as the check digit.

Document Identification Code Specifications for Corporate Income Tax Forms 2016

GENERAL

A **Document Identification Code** (Doc ID Code) must be printed on all pages of the *Imaged* tax forms (see next page). See “Location” for correct placement on each form.

Form Name	P1	Software Developer Code				P6	Tax Year				P11	Form Number		P14	Page Number		P17	State Code		P20	Check Digit
		P2	P3	P4	P5		P7	P8	P9	P10		P12	P13		P15	P16		P18	P19		P21
4891	+	4	4	4	4		2	0	1	6		1	2		0	1		2	7		8
4891	+	4	4	4	4		2	0	1	6		1	2		0	2		2	7		6

DOC ID Example

+4444 2016 12 01 27 8

+4444 2016 12 02 27 6

- Position 1:** **Target Mark.** The Doc ID Code (Positions 1-21) is preceded by a target mark, which is a "+" (plus sign) at **16 pt.** bold.
- Position 2-5:** **Software Developer Code.** Michigan Department of Treasury, Forms, Documentation and E-file Services (FDES) assigns a code number to each developer to be used from year-to-year. This number could consist of their 4-digit NACTP number. If the code number is 3 digits, add a zeros to the front of the code number to equal 4 digits.
- Position 6:** *Blank space*
- Position 7-10:** **Tax Year.** 4-digit tax year to which the form applies
- Position 11:** *Blank space*
- Position 12-13:** **Form Number.** 2-digit form number (included on each Michigan form in the Doc ID Code)..
- Position 14:** *Blank space*
- Position 15-16:** **Page Number.** 2-digit page number. Add zeros to the front of single-digit numbers to equal two characters (e.g., page 1 = 01). Maintain page number order for each **3** samples submitted.
- Position 17:** *Blank space*
- Position 18-19:** **State Code.** Enter “27.”
- Position 20:** *Blank space*
- Position 21:** **Check Digit.** Add the value of the odd digits and twice the value of the even digits (ignore spaces), subtract the second digit of the sum from 10 and the result will equal the Check Digit. If the check digit is **10**, use **0** as the check digit.

Document Identification Code Specifications for Flow-Through Withholding (FTW) Forms 2016

GENERAL

A **Document Identification Code** (Doc ID Code) must be printed on all pages of the *Imaged* tax forms (see next page). See “Location” below for correct placement on each form.

This will be last form approval year for FTW as Michigan Department of Treasury will no longer support this tax.

Form Name	Software Developer Code						Tax Year				Form Number				Page Number		State Code			Check Digit	
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	P21
4918	+	1	1	1	1		2	0	1	6		5	0		0	1		2	7		5
4918	+	1	1	1	1		2	0	1	6		5	0		0	2		2	7		6
4918	+	1	1	1	1		2	0	1	6		5	0		0	3		2	7		4

DOC ID Example

+1111 2016 50 01 27 5

+1111 2016 50 02 27 6

+1111 2016 50 03 27 4

- Position 1:** **Target Mark.** The Doc ID Code (Positions 1-21) is preceded by a target mark, which is a "+" (plus sign) at **16 pt.** bold.
- Position 2-5:** **Software Developer Code.** The Michigan Department of Treasury, Forms, Documentation and E-file Services (FDES) assigns a code number to each developer to be used from year-to-year. If the code number is less than 4 digits, add a zero to the front of the code number to equal 4 digits.
- Position 6:** *Blank space*
- Position 7-10:** **Tax Year.** 4-digit tax year to which the form applies
- Position 11:** *Blank space*
- Position 12-13:** **Form Number.** 2-digit form number (included on each Michigan form in the Doc ID Code).
- Position 14:** *Blank space*
- Position 15-16:** **Page Number.** 2-digit page number. Add zeros to the front of single-digit numbers to equal two characters (e.g., page 1 = 01). Maintain page number order for each **5** samples submitted.
- Position 17:** *Blank space*
- Position 18-19:** **State Code.** Enter “27.”
- Position 20:** *Blank space*
- Position 21:** **Check Digit.** Add the value of the odd digits and twice the value of the even digits (ignore spaces), subtract the second digit of the sum from 10 and the result will equal the Check Digit. If the check digit is **10**, use **0** as the check digit.

Document Identification Code Specifications for Michigan Business Tax (MBT) Forms 2016

GENERAL

A **Document Identification Code** (Doc ID Code) must be printed on all pages of the *Imaged* tax forms (see next page). See “Location” for correct placement on each form.

Example

Form Name	Software Developer Code					Tax Year					Form Number			Page Number		State Code		Check Digit			
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	P21
4568	+	9	9	9	9		2	0	1	6		1	5		0	1		2	7		2
4568	+	9	9	9	9		2	0	1	6		1	5		0	2		2	7		0

DOC ID Example

+9999 2016 15 01 27 2

+9999 2016 15 02 27 0

- Position 1:** **Target Mark.** The Doc ID Code (Positions 1-21) is preceded by a target mark, which is a "+" (plus sign) at **16 pt.** bold.
- Position 2-5:** **Software Developer Code.** Michigan Department of Treasury, Forms, Documentation and E-file Services (FDES) assigns a code number to each developer to be used from year-to-year. This number **could** consist of their 4-digit NACTP number. If the code number is three digits, add a zero to the **front** of the code number to equal 4 digits.
- Position 6:** *Blank space*
- Position 7-10:** **Tax Year.** 4-digit tax year to which the form applies
- Position 11:** *Blank space*
- Position 12-13:** **Form Number.** 2-digit form number (included on each Michigan form in the Doc ID Code).
- Position 14:** *Blank space*
- Position 15-16:** **Page Number.** 2-digit page number. Add zeros to the front of single-digit numbers to equal two characters (e.g., page 1 = 01). Maintain page number order for each **3** samples submitted.
- Position 17:** *Blank space*
- Position 18-19:** **State Code.** Enter “27.”
- Position 20:** *Blank space*
- Position 21:** **Check Digit.** Add the value of the odd digits and twice the value of the even digits (ignore spaces), subtract the s digit of the sum from 10 and the result will equal the Check Digit. If the check digit is **10**, use **0** as the check digit.

Document Identification Code Specifications for Sales, Use and Withholding Tax Forms 2017

GENERAL

A **Document Identification Code** (Doc ID Code) must be printed on all pages of the *Imaged* tax forms (see next page). See “Location” for correct placement on each form.

Form Name	P1	Software Developer Code				P6	Tax Year				P11	Form Number		P14	Page Number		P17	State Code		P20	Check Digit
		P2	P3	P4	P5		P7	P8	P9	P10		P12	P13		P15	P16		P18	P19		P21
5080	+	7	7	7	7		2	0	1	7		6	6		0	1		2	7		5
5080	+	7	7	7	7		2	0	1	7		6	6		0	2		2	7		3

DOC ID Example

+7777 **2017** 66 01 27 5

+7777 **2017** 66 02 27 3

- Position 1:** **Target Mark.** The Doc ID Code (Positions 1-21) is preceded by a target mark, which is a "+" (plus sign) at **16 pt.** bold.
- Position 2-5:** **Software Developer Code.** Michigan Department of Treasury, Forms, Documentation and E-file Services (FDES) assigns a code number to each developer to be used from year-to-year. This number could consist of their 4-digit NACTP number. If the code number is less than 4 digits, add a zero to the front of the code number to equal 4 digits.
- Position 6:** *Blank space*
- Position 7-10:** **Tax Year.** 4-digit tax year to which the form applies
- Position 11:** *Blank space*
- Position 12-13:** **Form Number.** 2-digit form number (included on each Michigan form in the Doc ID Code).
- Position 14:** *Blank space*
- Position 15-16:** **Page Number.** 2-digit page number. Add zeros to the front of single-digit numbers to equal two characters (e.g., page 1 = 01). Maintain page number order for each **5** samples submitted.
- Position 17:** *Blank space*
- Position 18-19:** **State Code.** Enter “27.”
- Position 20:** *Blank space*
- Position 21:** **Check Digit.** Add the value of the odd digits and twice the value of the even digits (ignore spaces), subtract the unit digit of the sum from 10 and the result will equal the Check Digit. If the check digit is **10**, use **0** as the check digit.

SECTION 4 VOUCHERS (Scan lines/Doc IDs)

Scan line vouchers consist of many variables depending on the voucher. Scan lines are mandatory for all forms listed below. Voucher samples are posted on the Substitute Forms Secure Web site or can be requested by contacting FDES.

See *“How to Submit Vouchers with Scanlines”* on the secure Web site for more information.

- **Scanline** vouchers (covers all Tax Types).
 - Form 4 (one for each Tax Type supported)
 - 4576 (MBT-V)
 - 4901 (CIT-V)
 - 4913 (CIT-Q)
 - MI-1040-ES
 - MI-1041-ES
 - MI-1040-V

For Tax Year 2016, Treasury will introduce City of Detroit Corporate Income Tax vouchers with an imaged Doc ID Code. These forms are processed like an imaged form and a voucher (see special instructions for submitting vouchers on the Substitute Forms Secure Web site). Developers should follow instructions for submitting vouchers and not imaged forms. If vouchers are not submitted according to voucher submission guidelines, FDES will request a resubmit. **Vouchers cannot be submitted electronically.**

See *“How to Submit Vouchers with Doc IDs”* on the secure Web site for more information.

- **Imaged** City/SUW Tax vouchers :
 - 5094
 - 5122
 - 5123
 - 5209
 - 5299
 - 5300
 - 5301
 - 5322
 - 5323

Vouchers **must** be cut to size before submitting for testing. Submit **six samples** consisting of:

- One full-filled
- Five variable data filled samples.

Vouchers can be sent by overnight courier to:

Michigan Department of Treasury
Forms, Documentation and E-file Services
7285 Parsons Drive
Dimondale, MI 48821

Michigan Scanline Specifications for Fiduciary, Individual Income, Michigan Business, and Corporate Income Tax Vouchers

Effective for forms filed after January 1, 2016.

Scan lines are mandatory for all forms listed below. Form samples are posted on the Michigan Department of Treasury (Treasury) Secure Web site at www.michigan.gov/drafttaxforms or can be requested by contacting Forms, Documentation and E-file Services (FDES).

FORMS

<u>Item</u>	<u>Form</u>
A	4, Application for Extension – <i>Fiduciary</i>
B	MI-1040ES, Estimated Individual Income Tax Voucher
C	MI-1040-V, Individual Income Tax e-file Payment Voucher
D	MI-1041ES, Fiduciary Voucher for Estimated Income Tax
E	MBT-V, Michigan Business Tax e-file Annual Payment Voucher
F	4, Application for Extension – <i>Michigan Business Tax</i>
G	4, Application for Extension – <i>Individual Income Tax</i>
H	4913, Corporate Income Tax Quarterly Return
I	4901, CIT-V, Corporate Income Tax e-file Annual Payment Voucher
J	4, Application for Extension – <i>Corporate Income Tax</i>

DEVELOPER IDENTIFICATION

Print assigned software developer code on the bottom-left corner of each form. If you are a new developer, FDES will assign a developer code upon completion of *Michigan Letter of Intent to Participate in E-file and Substitute Forms Programs* (Form 4430).

TESTING

Submit six samples consisting of **one full filled, and five variable filled returns/vouchers**, cut to size, with varying names, dates, account numbers (i.e., FEIN/SSN), etc. **Ensure the scan line data varies to verify check digit routine.**

Exception: For Form 4, submit **one full filled form and one variable filled form sample for each tax type** (i.e. Income Tax, Fiduciary Tax, MBT, and CIT). Form 4 only has four tax types; submit an additional variable filled sample of any tax type for a **total of six samples**. The vouchers must test successfully through Treasury's scanning equipment before approval will be granted to file the voucher with the State. **Indicate on cover letter submitted which taxes supported if not supporting all tax types.**

When submitting sample vouchers, utilize one of the following addresses:

- A. Submissions by **overnight courier** (ex: FedEx, UPS, etc.) should be sent to:

Michigan Department of Treasury
Forms, Documentation and E-file Services
7285 Parsons Drive
Dimondale, MI 48821

- B. Submissions by **U.S. Mail** should be sent to:

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

QUESTIONS

FDES e-mail: MIFormsefile@michigan.gov

Contact Number: (517) 636-6824

FORM SIZE

8-1/2" wide x 3-1/2" high

Software programs must print vouchers one to a page with a top line generated to define the cutting edge for the preparer. Position form at the bottom of the page to ensure a dependable feeding edge and positive margin for optical scanning.

PAPER STOCK

20 lb. to 24 lb.

Provide instruction with software that specifies the required paperweight. Lighter weight papers will jam processing equipment.

PERSONALIZATION

General Information. Software must not allow users to enter fields independently (hard coded) from the scan line generation or to change the format of any field. Courier font is preferred at a minimum 10 point size. (Follow separate requirements for scan line.)

Name/Address. Enter taxpayer's legal name(s) and mailing address in all CAPS in the spaces provided.

Account Number

- **Items B, C, and G:** Account Number will be the Filer's (and Spouse if applicable) Social Security number (SSN). Enter the nine-digit Account Number as XXX-XX-XXXX.
- **Items A, D, E, F, H, I, and J:** Account Number will be the Federal Employer Identification Number (FEIN) or Treasury-Assigned number (TR number). Enter the nine-digit Account Number under which the Taxpayer is registered with Treasury. Include the alpha prefix (TR) and hyphen. The Account Number should be the same on all four quarterly return vouchers.

Year-End File Date

- **Items B and D:** Express the Due Date for Calendar Year Filers as [MM-DD-YYYY].
- **Items E, H, and I:** Express the year and month of the Taxpayer's Year-End Filing Date as [YYYYMM]. For example, a fiscal year ending in June 2016 would read 201606. The Year-End Filing Date should be the same on all four returns.
- **Items A, F, G, and J:** Express the Year End file date as [MM-YYYY].

SCAN LINE CONTENT

Scan line is optically read by NCR I-Trans processing equipment.

Font and Ink. Must be OCR-A font size 12 point. Carbon content of read ink and ink-to-paper contrast must meet NCR I-Trans machine standards.

Location. Place scan line 0.5" from the bottom edge and 0.5" from the right edge of the paper.

Data Format. The scan line is divided into six fields of varying length totaling 33 characters, plus one blank space between each field (38 places). Beginning at the left end, the scan line is constructed as follows:

FIELD	CONTENT																						
1	<p>Eight-digits (four ASCII bytes) Use the following instructions for the specific item being produced.</p> <p><i>Items B, C, and G:</i> Represent the first four bytes of the Taxpayer’s Last Name. Characters must be converted to uppercase ASCII representation. If the name is shorter than the allotted space, fill in unused space with ASCII “32” (space).</p> <p><i>Item A and D:</i> Represent the first four bytes of the Fiduciary Name. Use the first four significant characters of the Fiduciary Name. Disregard the word “the” when it is the first word of the name. Convert characters to uppercase ASCII representation. If the name is shorter than the allotted space, fill in unused space with ASCII “32” (space).</p> <p><i>Items E, F, H, I, and J:</i> Represent the Ending File Period Year and Month [YYYYMM] followed by an account number indicator. If the first two-digits of the account number are “TR,” the account number indicator is the uppercase representation of the letter “T” (ASCII “84”). If not, the indicator is filled with a space (ASCII “32”). The first six-digits of Field 1 are the Ending File Period and the last two-digits are either the indicator ASCII “84” (T) or ASCII “32” (space). The Ending File Period Year and Month [YYYYMM] in the scan line must be the same as the Month and Year [MMYYYY] entered in the box allocated for tax year end on the form. Although the format differs, the month and year must be the same in both places.</p>																						
2	<p>Two-digits represent the Tax Type. There are ten different types. Use the following guide to determine the appropriate Tax Type character based on the specific form produced.</p> <table border="0"> <thead> <tr> <th data-bbox="266 894 370 921"><u>Tax Type</u></th> <th data-bbox="477 894 591 921"><u>Item/Form</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="282 926 370 953">00</td> <td data-bbox="477 926 959 953">(A) 4, Application for Extension – <i>Fiduciary</i></td> </tr> <tr> <td data-bbox="282 957 370 984">01</td> <td data-bbox="477 957 1110 984">(B) MI-1040ES, Estimated Individual Income Tax Voucher</td> </tr> <tr> <td data-bbox="282 989 370 1016">02</td> <td data-bbox="477 989 1159 1016">(C) MI-1040-V, Individual Income Tax e-file Payment Voucher</td> </tr> <tr> <td data-bbox="282 1020 370 1047">03</td> <td data-bbox="477 1020 1143 1047">(D) MI-1041ES, Fiduciary Voucher for Estimated Income Tax</td> </tr> <tr> <td data-bbox="282 1052 370 1079">06</td> <td data-bbox="477 1052 1208 1079">(E) MBT-V, Michigan Business Tax e-file Annual Payment Voucher</td> </tr> <tr> <td data-bbox="282 1083 370 1110">08</td> <td data-bbox="477 1083 1102 1110">(F) 4, Application for Extension - <i>Michigan Business Tax</i></td> </tr> <tr> <td data-bbox="282 1115 370 1142">09</td> <td data-bbox="477 1115 1094 1142">(G) 4, Application for Extension - <i>Individual Income Tax</i></td> </tr> <tr> <td data-bbox="282 1146 370 1173">13</td> <td data-bbox="477 1146 1013 1173">(H) 4913, Corporate Income Tax Quarterly Return</td> </tr> <tr> <td data-bbox="282 1178 370 1205">14</td> <td data-bbox="477 1178 1167 1205">(I) 4901, CIT-V, Corporate Income Tax e-file Payment Voucher</td> </tr> <tr> <td data-bbox="282 1209 370 1236">15</td> <td data-bbox="477 1209 1094 1236">(J) 4, Application for Extension - <i>Corporate Income Tax</i></td> </tr> </tbody> </table>	<u>Tax Type</u>	<u>Item/Form</u>	00	(A) 4, Application for Extension – <i>Fiduciary</i>	01	(B) MI-1040ES, Estimated Individual Income Tax Voucher	02	(C) MI-1040-V, Individual Income Tax e-file Payment Voucher	03	(D) MI-1041ES, Fiduciary Voucher for Estimated Income Tax	06	(E) MBT-V, Michigan Business Tax e-file Annual Payment Voucher	08	(F) 4, Application for Extension - <i>Michigan Business Tax</i>	09	(G) 4, Application for Extension - <i>Individual Income Tax</i>	13	(H) 4913, Corporate Income Tax Quarterly Return	14	(I) 4901, CIT-V, Corporate Income Tax e-file Payment Voucher	15	(J) 4, Application for Extension - <i>Corporate Income Tax</i>
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3	<p>Four-digits represent Tax Year for which the payment applies (not the year that the payment was made).</p> <p>Fiscal Year Filers: Use the tax year of Annual Return on which the taxpayer will be claiming this payment.</p>																						
4	<p>Nine-digits represent Spouse SSN.</p> <p><i>Items B, C, and G:</i> If there is only one SSN, fill in the field for the Spouse SSN field with zeros.</p> <p><i>Items A, D, E, F, H, I, and J:</i> Enter zeros.</p>																						

SCAN LINE CHECK DIGIT CALCULATION

The formula for calculating the Check Digit is as follows:

1. Beginning with the Last Name/File Period through the Primary SSN/FEIN, alternately add the value of the odd digit and twice the value of the even digit (ignore spaces).
2. Divide the sum total by 10.
3. Subtract the remainder from 10.
4. The result will equal the Check Digit. If it does not, then there is an OCR read error. If the calculation results in the number 10, use zero as the check digit.

ILLUSTRATION

Sum of the odd digits..... 111
 Sum of the even digits x 2..... 444
 Sum of odd digits plus sum of even digits 555 $\div 10 = 55.5$. Remainder of 5, subtracted from 10 = check digit of 5.

CHECK DIGIT CALCULATION USING EXAMPLE 1/INDIVIDUAL FILERS

Odd digits: $6+6+8+3+0+2+1+3+1+0+6+8+8+0+1+6 = 59$

Even digits: $8+5+9+2+1+0+1+8+0+5+7+3+0+0+2+4 = 55$

Sum of the Odd digits..... 59

Sum of the Even digits x 2 (55 x 2)..... 110

Totals..... 169 $\div 10 = 16.9$. Remainder of 9, subtracted from 10 = check digit of 1.

Michigan Document Identification Code Specifications for City of Detroit Taxes and Sales, Use and Withholding Vouchers

Document Identification Codes are mandatory for all forms listed below. Form samples are posted on the Michigan Department of Treasury (Treasury) Secure Web site at www.michigan.gov/drafttaxforms or can be requested by contacting Forms, Documentation and E-file Services (FDES).

FORMS

- 5094 Sales, Use and Withholding Payment Voucher
- 5122 City Income Tax e-file Payment Voucher (CITY-V)
- 5123 City Estimated Individual Income Tax Voucher
- 5209 Application for Extension of Time to File City Tax Returns
- 5299 City Corporate Income Tax E-file Annual Payment Voucher
- 5300 City of Detroit Corporate Income Tax Quarterly Voucher
- 5301 Application for Extension of Time to File City Corporate Income Tax Return
- 5322 City of Detroit Income Tax Withholding E-file Payment Voucher
- 5323 City of Detroit Income Tax Withholding Monthly/Quarterly Return

DEVELOPER IDENTIFICATION

Print assigned software developer code on the bottom-left corner of each form. If you are a new developer, FDES will assign a developer code upon completion of *Michigan Letter of Intent to Participate in E-file and Substitute Forms Programs* (Form 4430).

TESTING

Submit six samples consisting of **one full filled, and five variable filled vouchers, cut to size, with varying names, dates, account numbers (i.e., FEIN/SSN), etc.**

When submitting sample vouchers, utilize one of the following addresses:

- A. Submissions by **overnight courier** (ex: FedEx, UPS, etc.) should be sent to:

Michigan Department of Treasury
Forms, Documentation and E-file Services
7285 Parsons Drive
Dimondale, MI 48821

- B. Submissions by **U.S. Mail** should be sent to:

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

FORM SIZE

8-1/2" wide x 3-1/2" high

Software programs must print vouchers one to a page with a top line generated to define the cutting edge for the preparer. Position form at the bottom of the page to ensure a dependable feeding edge and positive margin for optical scanning.

PAPER STOCK

20 lb. to 24 lb.

Provide instruction with software that specifies the required paperweight. Lighter weight papers will jam processing equipment.

LOCATION

The Doc ID must be located in the bottom left corner of all pages, 0.5" from bottom and 0.5" from left edge of paper. Exact placement is required. A minimum **0.25"** margin of white space is required around each Doc ID Code number in all directions. **Do not print any other text or lines in this area.**

FONT AND INK COLOR

The preferred font is Courier. Font size must be 12 point, regular weight. Courier 12 bold is acceptable. Ink color must be black.

QUESTIONS

FDES e-mail: MIFormsefile@michigan.gov

Contact Number: (517) 636-6824

**2016 Document Identification Code Specifications for
City Tax Vouchers**

	Target Mark	Software Developer Code				Space	Tax Year				Space	Form Number			Space	Page Number		Space	State Code		Space	Check Digit
		o	e	o	e		o	e	o	e		o	e	o		e	o		e	o		
CITY OF DETROIT		1	2	3	4		5	6	7	9		9	10	11		12	13		14	15		16
Form																						
5122		3	3	3	3		2	0	1	6		1	0	5		0	1		2	7		9

DOC ID Example

+3333 2016 105 01 27 9

- Target Mark.** The Doc ID Code (Positions 1-21) is preceded by a target mark, which is a "+" (plus sign) at 16 pt. bold.
- Position 1-4:** **Software Developer Code.** Treasury, FDES assigns a code number to each developer to be used from year-to-year. This number could consist of the four-digit NACTP-assigned number. If the code number is less than four-digits, add the appropriate number of zeros to the front of the code number to equal four-digits.
Blank space
- Position 5-9:** **Tax Year.** Four-digit tax year to which the form applies.
Blank space
- Position 9-11:** **Form Number.** Three-digit form number.
Blank space
- Position 12-13:** **Page Number.** Two-digit page number. Add zeros to the front of single-digit numbers to equal two characters (e.g., page 1 = 01).
Blank space
- Position 14-15:** **State Code.** Enter "27."
Blank space
- Position 16:** **Check Digit.** Add the value of the odd digits and twice the value of the even digits (ignore spaces), subtract the second digit of the sum from ten and the result will equal the Check Digit. If the check digit is 10, use 0 as the check digit.

**2016 Document Identification Code Specifications for
Voucher 5094**

Form Name	Software Developer Code					Tax Year				Form Number			Page Number		State Code		Check Digit				
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	P21
5094	+	3	3	3	3		2	0	1	7		9	0		0	1		2	7		8

DOC ID Code Example

+3333 2017 90 01 27 8

Position 1: **Target Mark.** The Doc ID Code (Positions 1-21) is preceded by a target mark, which is a "+" (plus sign) at 16 pt. bold.

Position 2-5: **Software Developer Code.** Treasury, FDES assigns a code number to each developer to be used from year-to-year. This number could consist of the four-digit NACTP number. If the code number is less than four-digits, add the appropriate number of zeros to the front of the code number to equal four-digits.

Position 6: *Blank space*

Position 7-10: **Tax Year.** Four-digit tax year to which the form applies.

Position 11: *Blank space*

Position 12-13: **Form Number.** Two-digit form number.

Position 14: *Blank space*

Position 15-16: **Page Number.** Two-digit page number. Add zeros to the front of single-digit numbers to equal two characters (e.g., page 1 = 01).

Position 17: *Blank space*

Position 18-19: **State Code.** Enter "27."

Position 20: *Blank space*

Position 21: **Check Digit.** Add the value of the odd digits and twice the value of the even digits (ignore spaces), subtract the second digit of the sum from ten and the result will equal the Check Digit. If the check digit is 10, use 0 as the check digit.

MICHIGAN DEPARTMENT OF TREASURY
MISCELLANEOUS SUBSTITUTE FORMS
(10/2016)

New

If approval was received in the previous year for a miscellaneous form (see definition below) and the form has not been revised since last approval (see “Rev.” date in the top left corner), Software Developers do not need to submit again until form is revised.

Exceptions: There are some miscellaneous forms that are year specific that are updated annually that must be submitted annually for approval, some of these forms are:

- 4763
- 4833
- 5049
- 8453

Miscellaneous forms are defined as: any form **without** a Document Identification Code (Doc ID code) or a scanline.

Only **one** test sample is necessary for submission. The developer ID **must** appear in the lower-left corner in a 12 point courier on **each** page of every form produced by developer’s software.

Developers must submit forms for review and receive official approval from Forms, Documentation and E-file Services (FDES) before releasing software to their customers. Developers can e-mail forms to FDES (*MIFormsEfile@michigan.gov*).

ELECTRONIC SUBMISSIONS

All electronic submissions should be sent 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 and questions should be sent to:

MIFormsEfile@michigan.gov

Questions or requests for additional information should be sent to:

MIFormsEfile@michigan.gov
or call
517 636-6820