

Use this chart to determine if you are required to file Michigan Individual Income Tax return

IF	AND	THEN
You were a full-year Michigan resident.	You are required to file a Federal Income Tax return.	You must file a Michigan Individual Income Tax return, even if you do not owe Michigan tax. View forms and instructions.
You were a full-year Michigan resident.	You are not required to file a Federal Income Tax return.	<p>You must file a Michigan Individual Income Tax return if you have income that would be included in federal adjusted gross income that exceeds your allowed Michigan exemption allowance(s).</p> <p>Note: For the 2022 tax year, each Michigan personal and dependent exemption allowance is \$5,000 plus \$2,900 for each eligible special exemption.</p>
You were a part-year Michigan resident.	You had income earned while a Michigan resident and/or income attributable to Michigan as a non-resident.	You must file a Michigan Individual Income Tax return. Required forms include (not limited to): MI-1040 , Schedule 1 , Schedule NR , and Schedule W .
You were a non-resident of Michigan.	You had income earned in Michigan and/or attributable to Michigan.	You must file a Michigan Individual Income Tax return. Required forms include (not limited to): MI-1040 , Schedule 1 , Schedule NR , and Schedule W .
You were a non-resident of Michigan.	You had income earned in Michigan and/or attributable to Michigan and you are not required to file a Federal Income Tax return.	<p>You must file a Michigan Individual Income Tax Return if your Michigan income exceeds your prorated exemption allowance.</p> <p>Note: For the 2022 tax year, each Michigan personal and dependent exemption allowance is \$5,000 plus \$2,900 for each eligible special exemption.</p>
You were a non-resident of Michigan who lived in a reciprocal state. (reciprocal states: Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin)	You had Michigan tax withheld from your wages.	You must file a Michigan Individual Income Tax return to claim a refund of Michigan tax withheld. Required forms include (not limited to): MI-1040 , Schedule 1 , Schedule NR , and Schedule W .
You were a non-resident of Michigan who lived in a reciprocal state. (reciprocal states: Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin)	You had business activity, winnings from lottery, casino or licensed horse tracks located in Michigan.	You must file a Michigan Individual Income Tax return. Allocate or apportion business income, including portfolio income (e.g., interest, dividends, capital gains, etc.) to the state where the business operates. All gambling winnings from a Michigan source must be allocated to Michigan even if you are a resident of a reciprocal state. Required forms include (not limited to): MI-1040 , Schedule 1 , Schedule NR , and Schedule W .