

Michigan Tax Preparer Handbook for Electronic Filing

2022 Fiduciary Income Tax E-file



Michigan Department of Treasury
www.Mlfastfile.org

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SECTION 1. GENERAL INFORMATION

1.1. Important Information

Michigan electronic filing (e-file) publications and forms are available on Michigan Department of Treasury's (Treasury) Web site at www.Mlfastfile.org. For questions about the e-file program contact Forms Documentation and E-file Services (FDES).

E-File Web Site	www.Mlfastfile.org
E-File Coordinator	Scott Bunnell
Testing and File Specifications	Heather Vellanti
E-Mail.....	MIFormsEfile@michigan.gov
Treasury Web Sites	www.michigan.gov/taxes www.michigan.gov/treasury www.michigan.gov/taxes/iit

Treasury does not recommend sending account-specific information over the Internet. Federal and State disclosure laws require that taxpayer privacy and confidential records be protected. Therefore, Treasury will not send account-specific information over the Internet in response to an e-mail inquiry.

FDES staff is unable to provide return status information or address specific account issues. Should an error occur on the Michigan return during processing, Treasury will communicate directly with the filer through the regular error resolution process. Treasury's Customer Contact staff will discuss return situations with the preparer if the appropriate authorization box has been completed on the return.

1.2. Contact Information

To speak with a Customer Service Representative, call 517-636-4486.

Forms and instructions are available at www.michigan.gov/taxes/iit.

SECTION 2. FIDUCIARY INCOME TAX E-FILE

2.1. Benefits of Fiduciary Income Tax E-file

Expanded services offered. E-file is a valuable addition to a tax preparer's list of client services, which can mean more clients. In addition, prospective clients can find an authorized e-file provider at www.irs.gov.

Faster refunds for e-file returns. E-filed returns are processed faster than paper returns.

Improved return accuracy. Treasury processes the same data the tax preparer enters into the computer. When e-filing federal and State returns together, much of the same

data is used so information is entered only once, again lessening the possibility of error. Treasury computers automatically check returns for mistakes. When easy-to-fix mistakes, like math errors or missing forms are found, the return is sent back for correction. The error can then be fixed and sent back to Treasury which prevents a simple mistake from holding up a refund.

Detailed error conditions. Modernized e-file (MeF) business rules pinpoint the location of the error in the return and provide complete information in the acknowledgement file that is passed back to the transmitter. MeF business rules use simple wording to clarify each error that triggers a rejection. Treasury will provide up to ten business rule errors per return. For a complete listing of the e-file business rules and their description, visit the Tax Preparer's Web site at www.Mlfastfile.org.

Increased customer satisfaction. Only tax preparers and their clients see the return. Tax information is encrypted and transmitted directly to the IRS and then retrieved by Treasury. An acknowledgment is sent to verify the return was received by Treasury and accepted for processing.

Portable Document Format (PDF) attachments. MeF accepts PDF attachments with e-filed returns. See Section 2.13.2 for more information on attachments that will be accepted by Michigan.

2.2. Introduction

Treasury partners with the IRS to provide e-filing of fiduciary income tax returns. The Federal/State (Fed/State) e-file Program enables taxpayers to e-file both federal and State returns through tax preparers as part of the program's effort to provide "one-stop shopping" for tax preparation and filing. The State unlinked e-file Program enables taxpayers to e-file their State return separately from the federal return.

E-filing is the most efficient way to file your federal and State fiduciary returns. The IRS and Treasury will begin accepting 2022 returns in early 2023.

2.3. New for Tax Year 2022

Flow-through Entity Tax Credit

A member of a flow-through entity that elected to pay flow-through tax may claim a refundable credit, and will report an addition, and if applicable, a subtraction. This credit is now e-fileable beginning with tax year 2022 returns.

Historic Preservation Tax Credit for Plans Approved after December 31, 2020 (Form 5803)

Eligible taxpayers can claim a nonrefundable credit for the rehabilitation of historic resources located in the State of Michigan, for plans approved after

December 31, 2020. To claim a credit for a plan approved prior to 2012, see *Michigan Historic Preservation Tax Credit* (Form 3581).

This new form is eligible for e-file and is limited to four occurrences. Returns with more than four occurrences of Form 5803 will need to be paper filed.

2.4. E-File Return Paper Copy

Treasury has seen an increase in the volume of both returns and e-file payment vouchers with masked or truncated FEINs and bank account number information. Taxpayers have been mailing the masked copy of their documents instead of the copy with the full account information displayed. Tax preparers should emphasize with their customers the importance of not mailing the masked copies as that will lead to delays in processing of their returns.

2.5. E-file Mandate

To optimize operational efficiency and improve customer service, Treasury mandated e-filing of individual returns. Fiduciary returns are included in the IIT e-file mandate.

Tax preparers who complete 11 or more IIT and/or fiduciary returns are required to e-file all eligible returns. Software developers producing tax preparation software or computer-generated forms must support e-file for all Michigan IIT and fiduciary forms that are included in the software package.

2.6. Key Dates and Reference Information

2.6.1 Michigan Fiduciary E-file Calendar for Tax Year 2022

E-file Return Acceptance Period	Identical to the IRS
Begin Transmitting 1041 MeF Returns to the IRS and Treasury	Identical to the IRS
Michigan Fiduciary e-File Payment Due	April 18, 2023
Deadline to Transmit Michigan Returns Electronically	Identical to the IRS

2.6.2 Acknowledgment System

IRS E-help Desk	1-866-255-0654 or www.irs.gov
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2.6.3 State Program Description

Type of e-file Program	Fed/State (linked) and State (unlinked)
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Direct Deposit

State Return No

Direct Debit/Automatic Fund Withdrawals

State Return No

Michigan Signature Required

Fed/State (linked) No

State (unlinked) Yes

2.7. Publications

The following publications provide information for tax professionals participating in the Fed/State e-file program.

IRS Publications and Forms: www.irs.gov

- *Publication 4163 Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns*
- *Publication 4164 Modernized e-File (MeF) Guide for Software Developers and Transmitters*
- *Publication 3112 IRS e-file Application and Participation*
- *Publication 4557 Safeguarding Taxpayer Data Guidelines*
- *Publication 4600 Safeguarding Taxpayer Information*
- Form 9325 Acknowledgment and General Information for Taxpayers Who File Returns Electronically

Treasury Publications and Forms: www.Mlfastfile.org

- *Michigan Tax Preparer Handbook for Electronic Filing* (Publication 5623)
- *Michigan Fiduciary Income Tax Certification for Electronic Filing* (MI-8453-FE)
- *Michigan Fiduciary Income Tax e-file Payment Voucher* (MI-1041-V)

2.8. 1041 MeF Program

Tax preparers and transmitters accepted into the IRS e-file program may participate in the 1041 Fed/State e-file Program and e-file the State return through the MeF program.

Michigan accepts two kinds of submissions:

- Fed/State (linked)
- State (unlinked)

2.9. How Fed/State Linked E-file Works

Tax preparers and transmitters accepted into the IRS Fed/State 1041 MeF Program may file federal and state returns together in one transmission to the IRS Service Center. The

state submission can be linked to the IRS submission by including the IRS SubmissionId of the federal return. If the state submission is linked to an IRS submission (also referred to as the Fed/State return), the IRS will check to see if there is an accepted IRS SubmissionId. If there is not an accepted federal return, the IRS will deny the state submission and a rejection acknowledgment will be sent to the transmitter. Treasury has no knowledge that the state return was denied (rejected) by the IRS. If there is an accepted federal return under the IRS SubmissionId, MeF will perform minimal validation on the state submission. The state data will then be made available for retrieval by Treasury. After the state data is retrieved, it will be acknowledged and, if accepted, processed by Treasury.

Note: The IRS recommends if a state submission is linked to an IRS submission, to send the IRS submission first, and after it has been accepted, send in the state submission.

2.10. How State Unlinked E-file Works

The federal return does not have to be e-filed and accepted before e-filing the state unlinked return. However, the federal tax return should be computed before computing the Michigan tax return.

Tax preparers and transmitters accepted in the IRS e-file program may participate in the state unlinked e-file program when supported by their software. If the Electronic Return Originator (ERO) does not link the state return to a previously accepted federal return (also referred to as State Standalone return), the IRS will perform minimal validation on the state return. If the return passes validation, the state submission will then be made available for retrieval by Treasury. After the Michigan submission is retrieved, it will be acknowledged and, if accepted, processed by Treasury.

Treasury will acknowledge receipt of all returns retrieved from the IRS. The transmitter should receive the Michigan acknowledgment within three days from the date the return is successfully transmitted to the IRS.

All returns, whether e-filed or paper-filed, are subject to Treasury audit and can be delayed regardless of the acknowledgment code received. Returns are processed and refunds are issued daily.

2.11. Application and Acceptance Process

2.11.1 Who May Participate

Tax preparers and transmitters accepted into the IRS MeF program may participate in Michigan 1041 e-file program and e-file Michigan Fiduciary Income Tax returns through the MeF program. The IRS mandates preparers filing 11 or more returns to e-file those returns, with minor exceptions. Michigan would expect any preparer e-filing federal returns to also e-file the Michigan returns.

To participate, applicants must first apply to the IRS and be accepted. Individuals must register with IRS e-Services and create a new (or revised) IRS e-file application. Individuals can contact the IRS e-help toll-free at 1-866-255-0654 for assistance.

Publication 3112 IRS e-file Application and Participation specifies the application process and requirements for federal participation. The definitions used by the IRS of the various categories of electronic filers, EROs, transmitters, or software developers also apply for Michigan e-filing purposes.

Once accepted into the IRS e-file program, participation in Michigan's e-file program is automatic. Michigan will use the Electronic Filing Identification Number (EFIN) assigned by the IRS. Michigan does not assign any additional identification numbers.

IRS regulations require paid tax preparers to use Preparer Tax Identification Numbers (PTINs) for all tax returns and refund claims. Visit the IRS Web site at www.irs.gov for more information.

To participate in Michigan's Fed/State and State unlinked e-file programs, e-filers must use software that has successfully completed the IRS and Michigan Assurance Testing System (ATS). Confirm that the software chosen has been approved for Michigan and the Treasury e-file program is operational before transmitting returns.

If, after acceptance, a tax preparer/transmitter or software company has production problems, Treasury reserves the right to suspend that tax preparer or software company until the problems are resolved to Treasury's satisfaction.

Treasury may conduct a suitability check on applicants who have been accepted in the Fed/State e-file program. Participation in the program may be denied if a company is not registered to conduct business in Michigan, or if there is an outstanding tax liability with Michigan.

A list of approved software companies is available on Treasury's Web site. Tax preparers are not required to file test returns with Michigan.

2.12. Michigan Portion of the Electronic Return

The Michigan portion of an electronic return consists of data transmitted electronically and the supporting paper documents. The paper documents contain information that cannot be transmitted electronically.

2.12.1 Electronic Michigan Returns

Michigan e-file will **support** the following 2022 Fiduciary forms and schedules:

Form	Title
MI-1041	Fiduciary Income Tax Return
MI-1041D	Adjustments of Capital Gains and Losses
MI-8949	Sales and Other Dispositions of Capital Assets
MI-1040H	Schedule of Apportionment (e-file limited to six occurrences)
MI-2210	Underpayment of Estimated Income Tax
MI-4797	Adjustments of Gains and Losses from Sales of Business Property
5537 (Schedule NR)	Fiduciary Nonresident Resident
5029	Fiduciary Withholding Tax Schedule
5595	Michigan Excess Business Loss MI-461
5803	Historic Preservation Tax Credit for Plans Approved after December 31, 2020 (e-file limited to four occurrences)

2.12.2 Michigan PDF Attachments

Following is a list of fiduciary forms, line references, and filing conditions where PDF attachments are accepted by Michigan.

Form	Line	Description	File Name	Required
State Return		Power of Attorney	POA.pdf	No
State Return		Prior Year Net Operating Loss (NOL) Documents (federal return with schedules for the applicable prior NOL year).	PriorYrNOLDocuments.pdf	No
All Forms and Lines		Explanation. Must include the form and line number reference.	Explanation.pdf	No
MI-1041		Grantor Letter	GrantorLtr.pdf	No
MI-1041	9	ESBT Worksheet	ESBTWorksheet.pdf	Yes
MI-1041	14	Other State Returns	OtherStateReturn.pdf	Yes

Form	Line	Description	File Name	Required
MI-1041	19	Flow-Through Entity Tax Credit Documentation	FTECreditDocumentation.pdf	Yes
MI-1041	32 35	Income from U.S. Government Obligations and related expenses.	USObligations.pdf	No
MI-1041	33 36	Business Activity Worksheet	BusinessActivity.pdf	No
MI-1041	Sch 3	Explanation of VARIOUS locations	Explanation.pdf	Yes
MI-1040H	13	Unitary Calculation	UnitaryCalculation.pdf	Yes
Amended Return		Federal 1041X	Fed1041X.pdf	No
5537	8	ESBT Worksheet	ESBTWorksheet.pdf	No
5595	10E	NOL Worksheet	NOLWksht.pdf	No
5803	4c	Certificate of Completed Rehabilitation	CertificateOfCompletedRehabilitation.pdf	Yes
5803	5	Historical Credit Documentation	HistoricalCreditDocumentation.pdf	Yes

2.12.3 Exclusions from E-file

The taxpayer is **not eligible for MeF** for tax year 2022 if:

Form	Line	Title
Various		Filing federal returns or forms excluded in MeF.
All Forms		Filing prior year return for tax year 2019 or prior.
MI-1041	12	Filing the MI-1041 and line 12 (taxable income) is calculated using a worksheet.
MI-1041	15	Filing a return that includes both Form 5803 and Form 3581.
MI-1041	Sch 1, 2 or 3	Filing the MI-1041 with more than 12 beneficiaries claimed on Schedules 1, 2 or 3.
MI-8949	1	Filing with more than 36 short-term capital gains/losses.
MI-8949	3	Filing with more than 48 long-term capital gains/losses.
MI-4797	2	Filing with more than 16 sales/exchanges of property held more than one year.

Form	Line	Title
MI-4797	10	Filing with more than 13 ordinary gains/losses of property held one year or less.
MI-4797	19	Filing with more than 17 gains from disposition of property under Sections 1245, 1250, 1252, 1254, and 1255.
MI-1040H	13	Filing with more than 28 entities unitary with one another for which combining apportionment.
5595		Claiming more than 300 Business Entities on Form 5595.

2.12.4 Nonelectronic Portion of Michigan Returns

The nonelectronic portion of the Michigan fiduciary return consists of the following supporting documents:

- **Application for Extension of Time to File Michigan Tax Returns** (Form 4).
- **Michigan Estimated Income Tax for Fiduciary and Composite Filer** (MI-1041ES).
- **Michigan Estate or Trust Certification for e-file** (Form MI-8453-FE). See Section 2.12 and 2.13 for additional information regarding Form MI-8453-FE.
- **Michigan Fiduciary Income Tax Payment Voucher, MI-1041-V**. Tax due returns must submit payment by the due date.
- **PDF Attachments** listed in Section 2.14.1 when PDF attachments are not supported by the software

2.13. Michigan E-file Signature Process

2.13.1 Fed/State Linked Returns

Treasury will accept the federal signature when submitted as a linked return. The State return may be transmitted with the federal return or at a separate time. As long as there is an IRS SubmissionId included with the State submission that links the two returns together it is considered a Fed/State linked filing. Treasury does not require any additional signature documentation.

2.13.2 State Unlinked Returns

The State unlinked return must contain the Michigan Signature. The Signature PIN is a 5 digit self-select PIN entered by the filer. When filing a State unlinked return if the Michigan Signature is not provided the return will be rejected on e-file business rule 830.

After the return has been prepared and before the return is transmitted electronically, the filer must verify the information on the return and sign and date Form MI-8453-FE. Tax preparers and EROs are prohibited from allowing filers to sign a blank Form MI-8453-FE.

Form 5596, *Michigan Estate or Trust Certification for e-file MI-8453-FE* must be provided to the filer for their records. Form MI-8453-FE may also be used by tax preparers as a signature document to retain for their records. Form 5596 (MI-8453-FE) should **not** be mailed to Treasury.

2.14. Corrections to Form MI-8453-FE

If the tax preparer or transmitter makes changes to the electronic return after the filer has signed Form MI-8453-FE but before the data has been transmitted, the tax preparer or transmitter must have the filer complete a corrected Form MI-8453-FE if the following conditions apply:

- Federal taxable income differs from the amount on the electronic return by more than \$25.
- The Michigan refund changes by more than \$5.

Non-substantive changes are permissible on Form MI-8453-FE, provided the tax preparer or the person making the corrections initials the changes.

2.15. Important Reminders for Michigan Return Preparation

Treasury has made available a sample worksheet, titled Business, Rental, and Royalty Activity Worksheet (Worksheet), that allows filers a means to identify the location of Michigan and non-Michigan business activity and rental activity. The Worksheet also allows other non-business income to be identified as Michigan or non-Michigan. The Worksheet is a suggested attachment and can be used by those who e-file or mail their return. The Worksheet, or any similar worksheet that identifies the type and location of non-Michigan business activity and income, may be attached as a PDF file to an e-filed return using the file name "BusinessActivity.pdf." The Worksheet or similar worksheet may also be attached to any paper filed return. The Worksheet is not a required attachment, however submitting the Worksheet could reduce the need for further correspondence to obtain information required to process the return and avoid delays. The Worksheet can be obtained at www.michigan.gov/taxes/iit.

When claiming an NOL carryforward, Treasury recommends attaching prior year NOL documents as a PDF attachment. Prior year NOL documents include the Schedule MI-1045 and federal return with schedules for the applicable prior NOL year. If the file size of the total submission is too large, the federal return with schedules can be mailed to Treasury.

When submitting a State unlinked return, a printed copy of Form MI-8453-FE, must be retained with the filer's tax records. Form MI-8453-FE should **not** be mailed to Treasury.

2.15.1 Preparer Notes

Software may include a Preparer Notes area for the State return. The purpose of this field is to capture additional descriptive information from lines that did not have sufficient space. Michigan Preparer Notes can contain up to 150 characters. Tax preparers are encouraged to utilize Preparer Notes and PDF attachments when supported by the software.

Using Preparer Notes for both federal and State returns and including recommended PDF attachments may reduce the need for Treasury to write to the filer for additional information.

Examples of information that can be included in Preparer Notes with recommended PDF attachments:

- “Federal Extension granted to MM-DD-CCYY” if taxpayer has been granted an extension to file his or her federal return.
- Explanation of a large subtraction.
(Recommend including an Explanation.pdf when not supported by federal forms)
- Explanation of a miscellaneous subtraction.
(Recommend including an Explanation.pdf)

2.16. Transmitting the Michigan Electronic Return

The ERO, tax preparer, and/or electronic transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the IRS and Treasury to participate in the State and IRS MeF programs.

2.16.1 Acknowledgment of Electronic Returns

The Michigan acknowledgment informs transmitters that the Michigan return data has been received. The Michigan acknowledgment is separate from the federal acknowledgment.

If a 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. Do not assume that an acknowledgment from the IRS is a guarantee of receipt by Michigan.

Under normal processing conditions, the Michigan acknowledgment file is available to a transmitter within three business days of successful transmission to the IRS. Transmitters who transmit for EROs and tax preparers must notify filers of the Michigan acknowledgment at the time of receipt.

2.16.2 Status Codes Received from Treasury

Treasury will perform certain checks on the State return during the acceptance process. All returns, whether e-filed or paper-filed, are subject to Treasury audit, and can be delayed regardless of the acknowledgment code given. Should an error occur on the Michigan return during processing, Treasury will communicate directly with the filer through the regular error resolution process. Treasury will discuss return situations with the preparer if the appropriate authorization box has been completed on the return.

Acceptance Status:

Accepted. Electronic return was **accepted** and will be reviewed and processed.

All e-filed returns are subject to Michigan audit and can be delayed regardless of the status code given.

Rejected. Electronic return was **rejected**. If the Michigan return was rejected, a Rule Number which describes the reason for the rejection will be provided. If the Michigan return is rejected, it can be retransmitted as a State unlinked return. If the return was rejected the preparer may correct the error and retransmit the return. There is no limit on how many times a State unlinked return can be retransmitted.

The Fiduciary e-file Business Rules (rejection codes and descriptions) are posted in a separate document on Treasury's [public Web page for tax preparers](#).

2.17. Tax Refund and Payment Information

2.17.1 State Tax Due Returns

Treasury will accept e-file returns with a balance due at any time during the e-file processing season. Filers with tax due are responsible for submitting payment with Form MI-1041-V by the due date. If full payment of that tax due is not submitted by the due date, the filer will receive a bill with applicable penalty and interest.

Mail Form MI-1041-V with a check or money order after filing the MI-1041 return. The MI-1041-V should not be attached to a copy of the return and should not be used for any other payments made to the State of Michigan.

2.17.2 State Refund Returns

A fiduciary tax refund check will be mailed to the address on the Michigan return.

2.18. Responsibilities of Electronic Filers, Transmitters, and ERO's

E-filers, transmitters, and EROs must abide by the terms set forth in the Michigan and IRS guidelines; and must maintain a high degree of integrity, compliance, and accuracy to continue to participate in the Michigan 1041 MeF programs.

2.18.1 ERO or Tax Preparer

An ERO is the person or firm who constructs the return information for the filer for the purpose of electronically filing a tax return. Treasury requires that participants first be accepted into the IRS MeF program to participate in the State program.

Preparers have been entrusted with the task of filing a client's tax return and must assume responsibility of ensuring the return arrives at Treasury. In the event that the e-filed State

return fails to arrive or is rejected and cannot be retransmitted, tax preparers must notify their clients to file a paper return.

2.18.2 Transmitter

A transmitter is the business or individual who electronically sends the file of return data to Treasury. In most cases, the software developer will be the transmitter.

2.18.3 Program Compliance

All electronic filers must comply with the requirements and specifications set forth in IRS *Publication 4163 Modernized e-File (MeF) Guide for Software Developers and Transmitters*.

All authorized e-file providers must be diligent in recognizing and preventing fraud and abuse in the e-file programs. Providers with problems involving fraud and abuse may be suspended or expelled from participation in Michigan's e-file programs, be assessed civil and preparer penalties, or be subject to legal action. Refer to IRS *Publication 4557 Safeguarding Taxpayer Data, A Guide for Your Business*, and *Publication 4600 Safeguarding Taxpayer Information*.

2.18.4 Timeliness of Filing

Transmitters must ensure electronic returns are transmitted timely. The date the electronic return is posted and acknowledged by Treasury constitutes the receipt date of the return and payment when applicable. Any return not acknowledged by Treasury as "accepted" is considered not filed.

Transmitters should confirm that Treasury has issued an acknowledgment of the Michigan return before considering the State filing complete.

2.18.5 Changes on the Return

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted, or changed in any manner. If either the ERO or filer wishes to change any entries on an accepted e-filed return, an amended return must be filed.